

Commonwealth of Massachusetts
Division of Capital Asset Management and Maintenance (DCAMM)

ENERGY EFFICIENT COMMERCIAL BUILDING PROPERTY TAX DEDUCTION

LETTER OF INTENT

This is a preliminary agreement for the allocation of an energy efficient commercial building property tax deduction pursuant to Internal Revenue Code §179D for qualified energy-saving improvements installed (**179D Deduction**) in Commonwealth property by the Commonwealth of Massachusetts' Division of Capital Asset Management and Maintenance (**DCAMM**) to the Applicant listed below, in connection with Applicant's work on the Commonwealth building(s) identified below.

"Property" as used in this form refers to energy efficient commercial building property satisfying the requirements of 26 U.S. Code §179D, which has been installed in a Commonwealth building as part of a DCAMM project.

APPLICANT NAME and ADDRESS: _____

COMMONWEALTH BUILDING(S) ON/IN WHICH PROPERTY IS INSTALLED (list buildings and addresses):

DCAMM PROJECT NUMBER: _____

DCAMM PROJECT MANAGER (PM): _____
Name

- I. Applicant represents that Applicant participated in creating technical specifications for installation of the energy efficient commercial building property that qualifies for the deduction under 26 U.S. Code §179D, of which Applicant is seeking an allocation
- II. DCAMM agrees that DCAMM will allocate to Applicant the 179D Deduction for which the Property qualifies upon receipt of valid third-party certification that the Property qualifies for the 179D Deduction.

APPLICANT

Signature

Name of Authorized Representative

Title

Date

DCAMM

Signature

Name of Authorized Representative

Title

Date