



U.S. General Services Administration

Dear Contractor:

Thank you for requesting information about the Energy-Efficient Commercial Buildings Tax Deduction. Enclosed are:

- a fact sheet on the deduction; and
- a Letter of Intent that the U.S. General Services Administration (GSA) requires all contractors requesting an allocation to sign.

The Letter of Intent sets forth the terms and conditions under which GSA will allocate a deduction to a contractor and provides the contractor with assurance that, should he proceed with obtaining the third-party certification of energy reduction, GSA will allocate the deduction to him. The Letter of Intent can be executed at any time before or after the applicable property is placed in service.

If a contractor has met all of the conditions in the Letter of Intent, GSA will allocate the deduction to the contractor upon payment to GSA of 19 percent of the deduction amount. These funds will be used by GSA to invest in additional energy-efficiency projects.

GSA recommends that contractors who think they might be eligible for the deduction consult with a tax professional to determine if they are eligible and to complete the necessary paperwork.

Should you have any additional questions, please email them to 179D@gsa.gov and we will respond to them as soon as possible.

Public Buildings Service,
U.S. General Services Administration

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