

How to Pursue the EAct Tax Deduction Using the Interim Lighting Rule:

1. Design and install a compliant lighting system. The EAct/Energy Estimator can be used to determine whether or not your lighting design (renovation or new construction) meets the EAct LPD requirements and how much tax deduction is potentially available. The latest version of the estimator can be downloaded with the link to the right.

2. Have a 'qualified' person certify the project. To be 'qualified' to certify compliance of an EAct project, that person:

- (A) Is not related (within the meaning of §45(e)(4)) to the taxpayer claiming the deduction under § 179D , i.e. does not work for the company claiming the deduction;
- (B) Is an engineer or contractor that is properly licensed as a professional engineer or contractor in the jurisdiction in which the building is located; and
- (C) Has represented in writing to the taxpayer that he or she has the requisite qualifications to provide the certification required under section 4 of this notice (in the case of an individual providing the certification) or to perform the inspection and testing described in section 4.05 of this notice (in the case of an individual performing the inspection). A blank certification form can be accessed from the estimator mentioned above.

3. Claim the deduction on the appropriate IRS form. Line 26 of IRS form 1120 should be used.

4. Attach compliance certificate and any other supporting documentation to the file copy of the tax return. A copy of the compliance certificate does not need to be submitted with the tax return.