

**GOVERNMENT-OWNED BUILDING
179D FORFEITURE OF ALLOCATION TO DESIGNER**

I, _____ as the representative authority of _____,
(Name: First Last/Title) *(Company or Organization)*

hereby forfeit all 179D Allocation of Deduction rights to _____ for the
(Entity Claiming the Deduction First/Last name or Company)

_____ of _____ located at _____,
(Renovation/Construction) *(Government Building Name)* *(Street Address, City, State, Zip Code)*

as a qualified contributing 'Designer', as defined by Internal Revenue Bulletin: 2008-14 | Section 3.02*

(Signature)

(Date)

Under penalties of perjury, I declare that I have examined this document, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation forfeiture are true, correct, and complete.

*Section 3: SPECIAL RULE FOR GOVERNMENT-OWNED BUILDINGS

Internal Revenue Bulletin: 2008-14

April 7, 2008

Notice 2008-40

Amplification of Notice 2008-52; Deduction for Energy Efficient Commercial Buildings

SECTION 3. SPECIAL RULES FOR GOVERNMENT-OWNED BUILDINGS; 02 Designers of Government-Owned Buildings. A designer is a person that creates the technical specifications for installation of energy efficient, commercial building property (or partially qualifying commercial building property for which a deduction is allowed under §179D). A designer may include, for example, an architect, engineer, contractor, environmental consultant or energy services provider who creates the technical specifications for a new building or an addition to an existing building that incorporates energy efficient commercial building property (or partially qualifying commercial building property for which a deduction is allowed under §179D). A person that merely installs, repairs, or maintains the property is not a designer.