

Georgia Clean Energy Property Tax Credit Overview:

Successfully Proposing an GCEPTC Compliant Lighting Solution and Supporting Documents to Obtain a Tax Deduction



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I. Overview

The Georgia Clean Energy Property Tax Credit (GCEPTC) is designed to encourage energy savings in commercial buildings by providing tax deductions to building owners who retrofit their buildings with more efficient systems. The legislation and the documents it references as standards are multi-tiered and difficult to decipher.

The GCEPTC is very similar to the federal EAct 2005 legislation with the exception of two main differences: (1) the customer receives a tax credit instead of a tax deduction, and (2) the Georgia legislation references the much stricter ASHRAE Standard 90.1-2004 rather than the more relaxed Standard 90.1-2001 favored by EAct.

This document is designed to make the process of deciphering this legislation easier to understand by taking you through the requirements step-by-step.

II. What Do You Need to Get Started?

There are six pieces of information that will help you get started. Having this information will determine if the customer qualifies for GCEPTC and it will assist you and the salesperson in completing the process if they do:

1. Is the customer interested in a GCEPTC tax credit? If not, there's no sense in going any further.
2. Have this year's funds been depleted? Georgia allows a total of \$2.5 million per year to be credited towards taxes between now and 2012. The deduction must count toward the year the project was installed so, if the funds are depleted for that year, there is no sense in going forward on GCEPTC.
3. Is the building in Georgia? If not, it does not qualify.
4. What type of building is it? This will help you determine how much energy your proposals can consume later in the audit process.
5. What is the square footage of the building and each of its spaces? This will help you create an energy consumption baseline that you will compare your proposals to.
6. What are the dimensions of exterior features/areas? This will be important if the exterior is in the scope of the project.

III. How Does the Building Owner Qualify for a Tax Credit?

The energy savings are *not* defined relative to the energy efficiency of the *existing* building. Instead, the energy savings are measured in relation to a *reference* building that we will construct in the next section.

In order to qualify for a tax deduction, the building owner must lower energy consumption by 30% over the reference building.

There are two ways to 'construct' the reference building:

1. Building area method: looks at the building more as a 'whole', breaking it into a couple large sections.
2. Space-by-Space method: breaks the building down, almost room-by-room, into small sections that will eventually be reassembled to make a whole.

IV. The Building Area Method

As the name suggests, the building area method looks at the building more as a whole or, at least, as a few large pieces adding up to a whole. Most buildings serve one main purpose and, perhaps, 'dabble' in a couple of other uses. For example, a large warehouse may have a supporting office area and a gym for the employees.

Once you have determined how you want to divide the areas, you will need to make very accurate measurements of the footprint of each area. This will be used to calculate the square footage of your areas.

Based on the building area types you have identified, you will then determine the maximum lighting power density allowed using the following table. If your specific building type is not listed, a reasonable equivalent may be used.

Lighting Power Densities Using the Building Area Method			
Building Area Type*	Lighting Power Density: watts/square foot	Building Area Type*	Lighting Power Density: watts/square foot
Automotive Facility	0.9	Multi-Family	0.7
Convention Center	1.2	Museum	1.1
Court House	1.2	Office	1.0
Dining: Bar Lounge/Leisure	1.3	Parking Garage	0.3
Dining: Cafeteria/Fast Food	1.4	Penitentiary	1.0
Dining: Family	1.6	Performing Arts Theater	1.6
Dormitory	1.0	Police/Fire Station	1.0
Exercise Center	1.0	Post Office	1.1
Gymnasium	1.1	Religious Building	1.3
Health Care Clinic	1.0	Retail	1.5
Hospital	1.2	School/University	1.2
Hotel	1.0	Sports Arena	1.1
Library	1.3	Town Hall	1.1
Manufacturing Facility	1.3	Transportation	1.0
Motel	1.0	Warehouse	0.8
Motion Picture Theater	1.2	Workshop	1.4

*If both general and specific building area type are listed; use the specific category data.

Once you have the lighting power density (LPD) for a given area type, you multiply the LPD times the square footage of the area in question. The result is the lighting power allowance for each particular building area type.

The sum of all of all the individual area types is the interior lighting power allowance for the 'reference' building—remember, we are constructing a reference building that we will eventually compare to the actual building to. The interior lighting power allowance is the total amount of power allowed for the 'reference' building. See the following example.

Example:

Building Area Type	Square Footage of Area	X	Maximum Lighting Power Density (watts/square foot)	=	Total Watts
Office	50,000	X	1	=	50,000 watts
Warehouse	400,000	X	0.8	=	320,000 watts
Gymnasium	30,000	X	1.1	=	33,000 watts
Interior Lighting Power Allowance				=	403,000 watts

In a building with multiple building area types, it is possible to exceed the lighting load allowed for a given area. Trade-offs can be made so long as the total *installed* interior lighting power does not exceed the total interior lighting power allowance.

The advantage to using the building area method of calculation is time and accuracy. Since there are fewer areas to measure and calculate, the audit can

be done quicker and there is less chance for errors. Also, the building area types can be broken out almost by will—there are no requirements for dividing walls between the spaces.

The major disadvantage to the building area method of calculation is that it usually results in a lower interior lighting power allowance. This gives you fewer options for configuring a lighting solution and it makes it more difficult to hit the goals you need to obtain a tax deduction under GCEPTC.

A great example of this phenomenon is a typical office building. Using the building area method of calculation, you would be allotted 1.0 watts/square foot.

However, using the space-by-space method of calculation in the next section, you would be allotted 1.1 watts/square foot for open office space and 1.1 watts/square foot for private offices and conference rooms.

As a rule, it is usually a good idea to proceed with the building area method for ease of calculation. However, it is important to be aware of the space-by-space method in cases when the project does not qualify for a tax credit under the building area method as it may under the space-by-space method.

V. The Space-by-Space Method

Instead of looking at the building as a whole or as large pieces making up a whole, this method breaks the building down almost room-by-room and calculates each space separately.

It is important to note from the beginning that a space is defined as any area enclosed by partitions or walls greater than 80% of the ceiling height. The only exception is retail spaces which can be broken down without regard to partitions.

As with the building area method, once the individual spaces are determined, an accurate measurement of square footage must be made for each area. GCEPTC allots a specified maximum watts per square foot based on the type of building you are surveying and the use of space you have identified within that structure. See the following table.

Lighting Power Densities Using the Space-by-Space Method

Common Space Types*		Building Specific Space Types*	
Specific Uses	LPD w/sf	Specific Uses	LPD w/sf
Office-- Enclosed	1.1	Gymnasium/Exercise Center	**
Office-- Open Plan	1.1	Playing Area	1.4
Conference/Meeting/Multipurpose	1.3	Exercise Area	0.9
Classroom/Lecture/Training	1.4	Courthouse/Police Station/Penitentiary	**
For Penitentiary	1.3	Courtroom	1.9
Lobby	1.3	Confinement Cells	0.9
For Hotel	1.1	Judges Chambers	1.3
For Performing Arts Theater	3.3	Fire Stations	**
For Motion Picture Theater	1.1	Fire Station Engine Room	0.8
Audience/Seating Area	0.9	Sleeping Quarters	0.3
For Gymnasium	0.4	Post Office-- Sorting Area	1.2
For Exercise Center	0.3	Convention Center-- Exhibit Space	1.3
For Convention Center	0.7	Library	**
For Penitentiary	0.7	Card File and Cataloging	1.1
For Religious Buildings	1.7	Stacks	1.7
For Sports Arena	0.4	Reading Area	1.2
For Performing Arts Theater	2.6	Hospital	**
For Motion Picture Theater	1.2	Emergency	2.7
For Transportation	0.5	Recovery	0.8
Atrium-- First Three Floors	0.6	Nurse Station	1.0
Atrium-- Each Additional Floor	0.2	Exam/Treatment	1.5
Lounge/Recreation	1.2	Pharmacy	1.2
For Hospital	0.8	Patient Room	0.7
Dining Area	0.9	Operating Room	2.2
For Penitentiary	1.3	Nursery	0.6
For Hotel	1.3	Medical Supply	1.4
For Motel	1.2	Physical Therapy	0.9
For Bar Lounge/Leisure Dining	1.4	Radiology	0.4
For Family Dining	2.1	Laundry/Washing	0.6
Food Preparation	1.2	Automotive-- Service/Repair	0.7
Laboratory	1.4	Manufacturing	**
Restrooms	0.9	Low Bay (<25ft Floor to Ceiling Height)	1.2
Dressing/Locker/Fitting Room	0.6	High Bay (≥25ft Floor to Ceiling Height)	1.7
Corridor/Transition	0.5	Detailed Manufacturing	2.1
For Hospital	1.0	Equipment Room	1.2
For Manufacturing Facility	0.5	Control Room	0.5
Stairs-- Active	0.6	Hotel/Motel Guest Rooms	1.1
Active Storage	0.8	Dormitory-- Living Quarters	1.1
For Hospital	0.9	Museum	**
Inactive Storage	0.3	General Exhibition	1.0
For Museum	0.8	Restoration	1.7
Electrical/Mechanical	1.5	Bank/Office-- Banking Activity Area	1.5
Workshop	1.9	Religious Buildings	**
		Worship Pulpit, Choir	2.4
		Fellowship Hall	0.9
		Retail [for accent lighting see 9.3.1.2.1(c)]	**
		Sales Area	1.7
		Mall Concourse	1.7
		Sports Arena	**
		Ring Sports Arena	2.7
		Court Sports Arena	2.3
		Indoor Playing Field Area	1.4
		Warehouse	**
		Fine Material Storage	1.4
		Medium/Bulky Material Storage	0.9
		Parking Garage-- Garage Area	0.2
		Transportation	**
		Airport-- Concourse	0.6
		Air/Train/Bus-- Baggage Area	1.0
		Terminal-- Ticket Counter	1.5

* In a case where both a common space type and a building specific space type are listed, the building space type applies.

** Left intentionally blank: refer to specific use listed below the general category.

As with the Building Area Method, the *interior* lighting power allowance is the sum of all of the individual area lighting power allowances. It is the total power allowed in the 'reference' building that we will eventually compare the actual building to.

It is important to note that you can exceed the lighting power allowance in individual areas if need be. Trade-offs between spaces are allowed so long as the total *installed* interior lighting power does not exceed the interior lighting allowance.

The advantage to the space-by-space method of calculation is that it usually results in a higher interior lighting power allowance. This affords more freedom in designing your lighting plan and makes it easier to obtain a GCEPTC tax credit for the customer.

The major disadvantage of the space-by-space method is that it is more time consuming and more prone to error. You will need to be very careful with your measurements and calculations to ensure an accurate GCEPTC calculation.

It is also important to note that you do not have to include every room or space in your calculation. Only the rooms or spaces that you designate will be considered for GCEPTC purposes.

VI. Exterior Lighting

Since GCEPTC uses ASHRAE Standard 90.1-2004, exterior lighting is within the scope of lighting to be considered for a tax credit. Remember, you do not have to claim the exterior for tax credit purposes unless it benefits you to do so. However, it may be a good opportunity to capture more cash for the customer.

Exterior lighting works a lot like the space-by-space method of calculating interior lighting power allowances. However, trade-offs are only allowed between certain area types. Please see the following chart for specific lighting power densities and a list of tradable and non-tradable area types:

Lighting Power Densities for Building Exteriors			
Tradable Surfaces	Lighting power densities for uncovered parking areas, building grounds, building entrances and exits, canopies and overhangs and outdoor sales areas may be traded.)	Uncovered Parking Areas	
		Parking Lots and Drives	0.15 watts/square foot
		Building Grounds	
		Walkways less than 10 feet wide	1.0 watts/linear foot
		Walkways 10 feet wide or greater	0.2 watts/square foot
		Plaza Areas	0.2 watts/square foot
		Special Feature Areas	0.2 watts/square foot
		Stairways	1.0 watts/square foot
		Building Entrances and Exits	
		Main Entries	30 watts/linear foot of door width
		Other doors	20 watts/linear foot of door width
		Canopies and Overhangs	
		Canopies (free standing and attached and overhangs)	1.25 watts/square foot
		Outdoor Sales	
Open Areas (including vehicle sales lots)	0.5 watts/square foot		
Street Frontage for Vehicle Sales Lots (in addition to 'open area' allowance)	20 watts/linear foot		
Non-Tradable Surfaces	Lighting power densities for the following applications can be used only for the specific application and cannot be traded between surfaces or with other exterior lighting. The following allowances are in addition to any other allowance otherwise permitted in the 'Tradable Surfaces' section of this table.)	Building Facades	0.2 watts/square foot for each illuminated wall surface or 5.0 watts/linear foot for each illuminated wall or surface length
		Automated Teller Machines and Night Depositories	270 watts per location plus 90 watt per additional ATM location
		Entrances and Gatehouse Inspection Stations at Guarded Facilities	1.25 watts/square foot of uncovered area (covered areas are included in the 'Canopies and Overhangs' section of 'Tradable Surfaces')
		Loading Areas for Law Enforcement, Fire, Ambulance and Other Emergency Service Vehicles	0.5 watts/square foot of uncovered area (covered areas are included in the 'Canopies and Overhangs' section of 'Tradable Surfaces')
		Drive-up Windows at Fast Food Restaurants	400 watts per drive-through
		Parking Near 24 Hour Retail Entrances	800 watts per main entry

VII. Determining the Actual Tax Credit

It is important to be aware that GCEPTC results in a tax *credit*, not a tax *deduction*. It is important to use the proper terminology because they are very different concepts. It is easy to get the two confused, especially since EPAct provides the building owner with a tax *deduction*.

A tax credit is a direct, dollar-for-dollar credit towards taxes *owed*. If you owe \$10,000 in taxes and you have a \$1,000 tax credit, the balance of taxes you owe is \$9,000.

A tax deduction, on the other hand, lowers your taxable *income*. If your taxable income is \$500,000 and you have a \$25,000 tax deduction, the taxes you owe will be based on an income of \$475,000.

GCEPTC specifies that you must beat the ASHRAE reference building by 30%. If you do, the building owner gets a tax credit. By law, this tax credit cannot exceed \$100,000.

The following process will help you determine the exact tax credit for your project:

- | | | |
|----|---|-------------------|
| 1. | Cost of lighting retrofit project: | \$ _____ |
| 2. | Multiply Line 1 by 0.35: | \$ _____ |
| 3. | Square feet of building
(where lighting retrofit was installed) | \$ _____ |
| 4. | Multiply Line 3 by \$0.60: | \$ _____ |
| 5. | Maximum allowable credit | \$ <u>100,000</u> |
| 6. | Enter the lesser of Line 4 or 5 | \$ _____ |
| 7. | Enter the lesser of Line 2 or 6
(this is your tax credit amount) | \$ _____ |

The cost of the project depends on who owns the property. If the person who is purchasing the lighting upgrade is the owner of the property, the cost is simply the price of the project (minus any non-qualifying areas).

If the person who is purchasing the lighting upgrade is leasing the property, then the cost is defined as eight times their annual rent, minus any rent that they receive from subrentals.

The person who is purchasing the lighting upgrade may receive a maximum of a \$100,000 tax credit and it must be claimed for the year that the lighting upgrade was installed. The only exception is if they owe less than the amount of their tax credit. For example, if the customer owes \$50,000 in taxes but they have a \$60,000 tax credit, then they can claim \$50,000 for the year the lighting was installed and \$10,000 for the following year.

Since the maximum allowable tax credit is only \$100,000, it may not be productive or wise to make the entire building GCEPTC compliant.

Consider, for example, a 1.5 million square foot facility with a 200,000 square foot warehouse. The warehouse will exceed the maximum allowable tax credit by itself ($200,000\text{sf} \times \$0.60 = \$120,000$). If there is no other reason to do so—for example, trying to qualify for EPAAct in addition to GCEPTC—why burden the customer with expense incorporating bi-level switching and controls in the other 1.3 million square feet of this facility?

The best bet in a case like above is to find the area that will be easiest to qualify for GCEPTC and move on. The warehouse in this example is perfect because it almost certainly has existing bi-level switching and will probably be exempt from the control requirement or include controls in the replacement fixtures. In

addition, it is one large space that is easy to measure and easy to calculate for GCEPT purposes which reduces the chance of error and future liability on our part.

One final point is that Georgia is only awarding \$2.5 million in tax credits per year between now and 2012. These credits will be used up very quickly so it is important to let the customer know that the tax credit is subject to availability and make them aware that they need to move quickly to secure this money.

VIII. Proposed Lighting Requirements

In order to qualify for GCEPTC, the proposed lighting must meet a number of different requirements. The following has been organized as a step-by-step guide for figuring out how to configure the lighting in each space to meet the muster of GCEPTC:

1. Excluded Lighting

Right from the start, GCEPTC has excluded the following categories of lighting:

1. Emergency lighting turned off during normal building operation.
2. Lighting within living units.
3. Lighting required by a health or safety law.
4. Decorative gas lighting systems.

If you run into any of these kinds of luminaires, you may ignore them for the purposes of EAct.

2. Bi-Level Switching

The GCEPTC is strangely vague about the requirement for bi-level switching. Neither ASHRAE Standard requires bi-level switching. In fact, bi-level switching is the only technical requirement that is specified directly in EAct legislation (versus being left to ASHRAE to decide) which is how it has come to be a requirement for EAct and why it has caused so much confusion. Such is the case with the GCEPTC, too.

The GCEPTC language defines a qualifying lighting retrofit project as one that:

“...employs dual switching (ability to switch roughly half the lights off and still have fairly uniform lighting distribution), delamping, daylighting, relamping, **or** other controls **or** processes which reduce annual energy and power consumption by 30 percent compared to American Society of Heating, Refrigerating, and Air Conditioning Engineers 2004 Standard.”
(Emphasis added)

The use of the word “or” above would indicate that you could choose one of the options in the list to qualify for a GCEPTC tax credit. However, the spirit of the legislation and the fact that it is so closely modeled after EPAAct contradicts this notion.

Until it is determined otherwise, the safe bet is to make sure that any candidate for the GCEPTC program incorporates bi-level switching.

Bi-level switching is traditionally defined as any manual or automatic control (or combination thereof) that provides two or more levels of lighting not including ‘off’. The GCEPTC goes a little further, encouraging but not requiring the third level of switching to control roughly half of the fixtures. Examples include:

1. An inboard/outboard lamp control with a dual wall switch.
2. A dimming application.
3. Zone switching at the panel with at least two zones per area.

3. Automatic Shut-Off Requirement

This requirement applies to *new* buildings and, as a result, it is generally not applicable to the scope of our role as retrofitters. New additions to existing buildings are considered existing buildings for the purposes of this rule, so it is in our interest to classify them as additions where a legitimate argument can be made for it.

If you do run into a new building, however, you must incorporate one of the following into each space (in addition to all the other GCEPTC requirements):

1. Occupancy sensor: set to a maximum 30 minute time delay,
2. A “Time-of-Day” operated control device: must have an independent program schedule set for specific times; must not cover an area greater than 25,000 square feet or more than one floor, or
3. A signal from another control or alarm system that indicates that the area is unoccupied: a device such as a building automation system.

Exceptions:

1. Existing buildings.
2. Buildings (not, *spaces*) less than 5,000 square feet.
3. Any lighting designed for continuous (24 hour) operation.
4. Lighting in spaces where patient care is rendered.
5. Spaces where an automatic shutoff would endanger the safety or security of the room or building occupants.

4. Control Device Requirement

A control device is a device that controls the general lighting within a space and automatically turns the lights off within 30 minutes of the occupants leaving the space.

Step 1:

In order to qualify for GCEPTC, every space enclosed by four or more floor-to-ceiling walls must incorporate a control device.

The following rooms are exempt from a separate control device provided that they incorporate multi-scene control:

1. Classrooms (not including shop classrooms, laboratory classrooms and preschool through 12th grade classrooms)
2. Conference/meeting rooms
3. Employee lunch and break rooms

Step 2:

The control device is subject to all of the following additional restrictions:

1. Maximum area of coverage: if the space is less than 10,000 square feet, the control device must cover no more than 2,500 square feet. If the space is greater than 10,000 square feet, it must cover no more than 10,000 square feet.
2. Override of the automatic shut-off device: the control device cannot override any automatic shut-off device for more than four hours.
3. Accessibility: the control device must be easy to reach and the occupant must be able to see the controlled lighting from the control device. Exceptions can be made for reasons of "safety and security" if the control mechanism has a pilot light and is clearly labeled as to which lighting it controls.

Exceptions to Step 2:

1. Alterations that replace less than 50% of the luminaires in a space are exempt from this step if the alterations do not increase the interior lighting power.
2. Applications where the existing controls did not need to be touched or modified in *any* way to meet the bi-level switching requirement.

3. New control devices that are a direct replacement for existing control devices must only comply with requirements (1) and (3) directly above.

5. Separate Controls Required for Specific Lighting

Certain categories of lighting must have separate controls:

1. Display or accent lighting.
2. Case lighting.
3. Hotel or motel lighting: must have a master control at the main entrance to the room that controls all permanently installed luminaires and switched receptacles.
4. Task lighting (includes portable and permanently installed lighting such as undershelf/undercabinet fixtures): must have (a) a control integrated with the fixture, or, (b) a wall mounted control that is easy to reach and located such that the occupant can see the controlled lights from the switch.
5. Nonvisual lighting: applications such as plant growth or food warming.
6. Demonstration lighting: luminaires for sale or for demonstration.

6. Tandem Wiring Requirement

One and three lamp linear fluorescent lamps must be tandem wired to a single two lamp ballast if the fixtures occupy the same space and they are on the same control device.

Exceptions:

1. Fixtures with lamps under 30W.
2. Recessed luminaires more than 10 feet apart measured center-to-center.
3. Non-continuous surface or pendant mounted luminaires.
4. Luminaires using a single lamp high frequency electronic ballast.
5. Luminaires using a three lamp high frequency electronic or electromagnetic ballast.
6. Luminaires on emergency circuits.
7. Luminaires with no available pair.

7. Lighting Exempt from Being Counted

EPAct allows you to disregard the power draw of certain categories of lighting if specific requirements are met. This means that the lighting in question is not

counted for the purposes of calculating the load of the reference building nor is it counted against you when making lighting proposals.

In order to be exempt from the count, two conditions must be met:

1. The lighting in question must be in a space that has general lighting and it must be performing a secondary function, and
2. The lighting must be controlled by an independent control device.

If these criteria are met, you may ignore the energy load of the following:

1. Display or accent lighting in galleries.
2. Equipment or instrumentation lighting installed by the manufacturer of the equipment.
3. Lighting on medical or dental equipment.
4. Lighting in refrigerator or freezer cases.
5. Lighting used for food preparation or food warming.
6. Lighting designed for plant growth.
7. Lighting designed for the visually impaired.
8. Store display lighting, provided that the display is enclosed by floor-to-ceiling walls.
9. Interior lighting in registered historic landmarks.
10. Lighting that is an integral part of advertising or used in directional signage.
11. Exit signs.
12. Lighting for sale or for demonstration purposes.
13. Lighting for theater, stage, filming or video production.
14. Lighting for athletic playing areas if there is a permanent facility for television broadcasting.
15. Casino gaming areas.

8. Additional Power Allowance Allotted in Specific Situations

EPAAct allows for greater power consumption in the following areas:

1. Decorative luminaires: You are allowed an additional 1.0 watts per square foot for chandeliers and sconces or luminaires used for highlighting art or exhibits provided that there is general lighting in the area in addition to the decorative lighting.
2. Spaces with visual display terminals: If viewing a visual display terminal is the primary task for the space, you are allowed an additional 0.35 watts per square foot.
3. Retail: For lighting specifically designed to highlight merchandise, you are allowed an additional (a) 1.6 watts per

square foot for general merchandise, or (b) 3.9 watts per square foot for expensive merchandise requiring a more detailed examination. The additional allotment applies only to the square footage of the display.

The additional allotment is only available if the following conditions have been met:

1. The space-by-space method was used.
2. The specified lighting is actually installed.
3. The additional power allowance is only used for the specified luminaires (no trade-offs).
4. The additional power allowance is not used in any other space or for any other purpose (no trade-offs).

9. Exterior Lighting

All exterior lighting is required to have an automatic control that turns the lights off when sufficient daylight is available or when lighting is not required during nighttime hours. For lighting not designed for dusk-to-dawn operation, the lighting must be controlled by an astronomical time switch. For lighting designed for dusk-to-dawn operation, the lighting can be controlled by either an astronomical time switch or a photosensor.

IX. Certification

The last step in the process is having the work certified. The entire project must be completed and placed into service before any paperwork can be done.

Once the project is completed, a Georgia Environmental Facilities Authority (GEFA) preapplication form can be completed. Once you have received confirmation from the GEFA, you may fill out Department of Revenue Form IT-CEP-AP. This form is attached to the GEFA confirmation and sent in to the Department of Revenue. If it is approved, the tax credit may be claimed on the customer's state income tax form.

It is important for the customer to keep all relevant technical documentation on the project as, with any tax submission, it is subject to audit.