

Energy Efficiency Program

Space and water heating 2023 Commercial rebate application

Account holder information (as it appears on Nicor Gas bill/account)

Nicor Gas account number		List first 10 digits of the account number, including any leading zeros but no dashes.				ıy	
Business/accou	nt holder name						
Business/accoui (must match install ac		City			State	ZIP code	

Account holder site contact information

Contact first name	Contact last name
Contact title	
Phone number	Email address
Please check below to identify account	holder funding type.

Privately funded

Business independently owned with less than 10 locations

Publicly funded (taxpayer)

Please select the public sector class.

Local government State

Federal

Installing contractor information

Contractor business name (as it appears on invoice or receipt)

Installed by facility staff* (if checked, provide name, phone and email)

Contact first name	Contact last name		
Address	City	State	ZIP code
Phone number	Email address		

*For self-installations, the account holder/customer is responsible for ensuring the qualifying product(s) are installed according to all applicable building, local and state codes and manufacturer specifications. Nicor Gas does not assume any responsibly for the quality or safety of any installation.

Rebates for qualifying equipment, products or services installed between January 1, 2023 and December 31, 2023.

For Nicor Gas commercial customers:

- \cdot Private sector
- Public sector
- Multi-family properties (3 units or more)
- Gas supplied by third party, distributed by Nicor Gas

Note: Self-directed customers are not eligible.

Get ready:

Review all eligibility requirements and terms and conditions. Collect all required information to complete your application.

Get started:

Submit within 90 days of installation/service, or by January 31, 2024, whichever comes first.

Apply Online at: nicorgas.com/apply

OR Mail the completed and signed application, invoice and supporting documents to:

Nicor Gas Attn. Energy Efficiency 23-59065 P.O. Box 540071 El Paso, TX 88554-0071

Get your rebate:

Rebates are delivered in six to eight weeks when a complete application and all required documents are received for a rebate qualifying product.

To check the status of your rebate, visit **nicorgas.com/status**.

Need help? Call us at **877.886.4239** (Mon.–Fri., 8 a.m. to 5 p.m.) or email eeinfo@nicorgas.com

Rebate check

Make check payable to (select one)

Account holder (Checks will be made payable to the account holder name on the Nicor Gas bill)

Landlord (landlord/bu	isiness property	r name)	
Mailing address (if different than installation address)	City	State	ZIP code
Contractor Circle installing member (11 digit ID number required if contractor offered rel	bate as an insta	nt discount)	

Building type (please select only one building type)

Select the building type that best describes the location where the equipment was installed or services were performed

Multi-family

- High-rise (5 stories or more) Mid-rise (up to 4 stories) Assisted living
- Airport Assembly (theater, hall, arena) Auto dealership Convenience Correctional facility Drug store **Emergency services** Garage Grocery Healthcare clinic Hospital Hotel/motel (guest room only)

Hotel/motel (common area only) Hotel/motel (common area/guest room) Manufacturing facility Movie theater Office - high-rise (10+ floors) Office - mid-rise (5-9 floors) Office - low-rise (up to 4 floors) Public municipal library **Religious facility** Restaurant Retail - department store Retail - strip mall School - college/university School - elementary school School - high school/junior high Warehouse Other

For hospitals and high-rise offices, please specify HVAC system type:

CAV, no economizer	VAV, economizer	CAV, economizer	FCU		
Ventilation system type	e		Abbreviation		
Constant air volume ventilation (CAV), no economizer• Does not contain variable frequency drives or variable air volume dampersCAV, no econ• Cannot use an economizer for free cooling, likely to be an older systemCAV					
 Constant air volume ventilati Does not contain variable fr System has the ability to us 	CAV, econ				
 Variable air volume ventilatio Contains variable frequency System has the ability to use 	VAV, econ				
Fan coil unit (FCU) for ventilat · Has units that consist of a h · Each fan coil unit serves the	eating or cooling coil and a		FCU		

Does my building qualify as multi-family?

Multi-family properties must be three units or more, with semi-permanent or permanent tenants, including:

- · Apartments
- · Condominiums
- · Town homes
- Dorms
- Assisted living/retirement homes

Building type guide

Detailed description of building ventilation system types for hospitals or high-rise office buildings.

Choose the building type on page two that corresponds with your ventilation system.

Have guestions? Call us at 877.886.4239

Product information

Provide the following information for the equipment installed, as listed on the receipt/invoice. Verify invoice is legible and includes all the information listed on page seven. If any information is illegible or missing, contact your contractor to get the correct information before submitting your application. Incorrect or missing information will delay processing your rebate. If you are applying for more than one type of product or equipment rebate, complete and submit additional copies of applicable pages as necessary.

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* The total installed cost includes the sum of all equipment/services provided and external labor. The invoice must be itemized to include a line item showing the cost for each rebate-qualifying piece of equipment/service. If self-installed, only the cost of the equipment should be provided on the application and a receipt(s) for the equipment/supplies should be submitted with application.

⁺ MBTUH = Thousand British Thermal Units per Hour

* TE = Thermal Efficiency

[§] **AFUE** = Annual Fuel Utilization Efficiency

Furnaces

Install date	Total installed cost* (per furnace)
Manufacturer	Model number
Serial number	

Eligibility requirements

- · Furnaces must be installed in commercial or multi-family spaces and must be used for space heating.
- This measure covers the installation of a residential sized (< 225 MBTUH) or commercial sized (≥ 225 MBTUH) highefficiency gas furnace in lieu of a standard efficiency gas furnace in a commercial or industrial space.
- End-use must be space-heating.
- Commercial sized condensing gas furnace (≥225 MBTUH) heating 100% outside air is not eligible for this rebate.

Boilers

Install date	Total installed cost* (per boiler)
Manufacturer	Model number
Sorial number	

Serial numbei

Eligibility requirements

- Condensing boilers must have a $TE^* \ge 90\%$ with an input capacity of 300-2,500 MBTUH^{\dagger}, or an AFUE^s \ge 90% with an input capacity of 0-299 MBTUH.
- Non-condensing boilers must have a TE ≥ 85% with an input capacity of 300-2,500 MBTUH, or an AFUE \geq 85% with an input capacity of 0-299 MBTUH.
- Condensing boilers must have an outdoor-air . reset control installed (either integrated or added onto the system), unless the supply temperature does not exceed 140° F.
- End-use must be space-heating. .



Rebate

Check one:

Condensing boilers (by input capacity)

≤ 299 MBTUH	\$500
300-499 MBTUH	\$1,500
500-999 MBTUH	\$2,500
1,000-1,699 MBTUH	\$3,500
1,700-2,500 MBTUH	\$4,500

Non-condensing boilers (by input capacity)

≤ 299 MBTUH	\$400
300-499 MBTUH	\$1,000
500-999 MBTUH	\$1,250
1,000-1,699 MBTUH	\$1,750
1,700-2,500 MBTUH	\$2,500

Check one:

Check one:

Add-on

control

Boiler descaling -

Chemical solution

Rebate

Boiler radiator	
replacement	

Boiler radiator rep	lacement
Doner radiator rep.	lacement

Install date		Total installed o	.ost (perreplue	
Manufacturer	Model nun	nber	Serial numbe	er
Total surface area of radiato	or (sq. ft.)			
System type: Hot water	Steam	Scale buildup:	Standard	Heavy scaled
Eligibility requirements				
10% clogged and a "heavily s assumed to be at least 30% o Surface temperature spot ro 180°F for a steam system ar	caled" radiator is clogged. eadings below nd below 100°F	one with sur 150°F for a s	face temperatu team system ar	ire spots below
Boiler descaling				
Date of service		Total cost of se	rvice (per boiler)	
Boiler Manufacturer	Boiler mod	lel number	Boiler serial	number
Boiler est. age (yrs)	I	Boiler input cap	acity (MBTUH	l)
Scale thickness: Low	- ≤1/64	Normal - ≥1/32 &	& ≤3/64	High - ≥1/16
60 compliant. • Should be performed by a c	ertified	>100 MBTUH at least two	l and have beer years.	n operational for
Boiler reset cont	trols			
Install date		Total installed o	ost*	
i ^{ler} Existing Boiler Manufacturer	Model	N	umber of boile	ers controlled
Control (add-on control type Manufacturer	conly)	Model		
Eligibility requirements				
 Limited to controls on hot we input capacity ≥ 100 MBTUH must be space heating. Controls must be installed or commercial or multi-family s installation address listed on Rebates are paid based on th of the boiler and will not exc cost of the installed control or whichever is less. 	t. Boiler end-use n a boiler in a pace at the this application. he input capacity eed the total or \$1,500,	 temperature Controls mus output water outdoor air to not eligible. Additional do to verify the Appropriate of 	range ≥ 10° F. t automatically r temperature so emperature; ma ocumentation m boiler manufact documentation	control boiler et point based or nual controls are hay be requested turer and model. may include a
r	Image: System to the second of the secon	Image: standard scaled register of the standard scaling. Image: System and below 100°F for a steam system can be labeled as respective to the standard scaling. Image: Date of service Image: Date of service	Image: standard scaled" radiator (sq. ft.) System type: Hot water Steam Scale buildup: Eligibility requirements - A "standard scaled" radiator is assumed to be to% clogged and a "heavily scaled" radiator is assumed to be taleast 30% clogged. - A "heavily scaled" radiator is assumed to be to% clogged and a "heavily scaled" radiator is assumed to be taleast 30% clogged. - A "heavily scaled" radiator is assumed to be taleast 30% clogged. . Surface temperature spot readings below 10% for a steam system can be labeled as 'standard scaling'. - A "heavily scaled" radiator is assumed to be taleast 30% clogged. . Boiler descaling Date of service Total cost of se is 'standard scaling'. Date of service Total cost of se is 'standard scaling'. Boiler model number Boiler Manufacturer Boiler model number - Boiler est. age (yrs) Boiler input cap - Scale thickness: Low - ≤1/64 Normal - ≥1/32 & dotto taleast two . Chemical should be NSF/ANSI/CAN go compliant. - . Should be performed by a certified technician or professional third-party contractor. - . Boiler reset controls - - Install date Total installed on third-party contractor. - Eligibility requirements .	Install date Total surface area of radiator (sq. ft.) System type: Hot water Steam System type: A "tandard scaled" radiator is assumed to be is tandard scaled" radiator is one with surface temperatures port radings below two the system and below 100°F for a steam system and below 100°F for a steam system and below 100°F for a steam system and below 100°F for a between system. Boiler descaling Date of service Date of service Total cost of service (per boiler) Boiler Manufacturer Boiler model number Boiler service (per boiler) Boiler est. age (yrs) Boiler input capacity (MBTUH) Scale thickness: Low - s1/64 Normal - z1/32 & s3/64 Eligible boilers must have a service (per boiler) > 100 METUH and have beervice at two years. • Should be performed by a certified technician or professional third-party • Eligible boilers must have a service at two years. • Boiler reset controls Install date Total installed cost* Install date Total installed cost • Controls must result in an out temperature save at the ins



Check one:	Rebate
Infrared heater	\$700

Infrared heaters

Install date	Total installed cost* (per heαter)	
Manufacturer	Model number	
Serial number	Capacity (MBTUH)	
Eligibility requirements		

- Heaters must be designated for indoor uses only.
- Heaters must have an electric ignition and must use non-conditioned air for combustion.
- Heater must replace existing gas-fired space heating equipment.

Check one:	Rebate
TE ≥ 90%	\$325

Condensing unit heaters

Install date	Total installed cost* (per heαter)
Manufacturer	Model number
Serial number	Capacity (MBTUH)

Eligibility requirements

- Must have a TE[‡] ≥ 90% and input capacity ≤ 300 MBTUH[‡]. Heater must be vented and condensate drained per manufacturer specifications.
- Heater must be replacing an existing, non-condensing unit heater.

Check one:	Rebate
< 800 MBTUH	\$250
800-1,600 MBTUH	\$500
> 1,600 MBTUH	\$750

*The total installed cost includes the sum of all equipment/services provided and external labor. The invoice must be itemized to include a line item showing the cost for each rebate-qualifying piece of equipment/ service. If self-installed, only the cost of the equipment should be provided on the application and a receipt(s) for the equipment/supplies should be submitted with application.

- ⁺ **MBTUH** = Thousand British Thermal Units per Hour
- * TE = Thermal Efficiency

Direct-fired space heaters

Install date	Total installed cost* (per heαter)		
Manufacturer	Model number		
Serial number			
What did the direct-fired unit heater replace?			

Steam coils Gas

Gas-fired unit heater

Rooftop unit (RTU)

- Eligibility requirements
- Must have TE \ge 92%.
- Must be classified as high temperature heating and ventilation (HTHV) equipment.
- Must be a retrofit, replacing existing equipment in an existing space.
- Must have a ≥ 140° F temperature rise and ≥ 150° F discharge temperature.
- Only high-ceiling warehouses that do not have any other destratification technologies installed (i.e., destratification fans, air rotation units) are eligible to participate.
- The installed direct fired space heaters must be the warehouse's primary heat source.



Other

Check one:

Check one:

Domestic hot

water controls

Rebate

\$660

per control

water heater, ≤ 75	
MBTUH, EF ≥ 0.67 and	
tank size ≤ 55 gallon	

ENERGY STAR[®] water **\$100** heater. > 75 MBTUH and TE \ge 88%

Storage water heaters

Install date	Total installed cost* (per water heater)
Manufacturer	Model number
Serial number	Tank size (in gαllons)
Eligibility requirements	

Eligibility requirements

- Water heaters with input capacity \leq 75 MBTUH[†] must be natural gas storage water heaters with an $EF^{\Pi} \ge 0.67$, tank size \le 55 gallons and must meet ENERGY STAR standards.
- Water heaters with input capacity > 75 MBTUH must be natural gas storage water heaters with a $TE^{\ddagger} \ge 88\%$ and must meet

ENERGY STAR standards. All tank sizes qualify.

- Rebate amount is determined by the input capacity of the natural gas storage water heater.
- Indirect and instantaneous (tankless) water heaters are not eligible.

Central domestic hot water controls Rebate

Eligibility requirements

- Only multi-family properties, hotels/motels and residence halls/dormitories are eligible for this rebate (see the definition for multi-family properties on page two).
- Must be installed as an add-on control to an existing central domestic hot water (CDHW) system.
- Domestic hot water system must have an existing recirculating pump.
- Existing recirculating pump must cycle on based on the recirculation loop return water dropping below a prescribed temperature and when the hot water demand is sensed as water flows through the system.

Programmable/Smart thermostats

Install date	Total installed cost* (per thermostat)
Manufacturer	Model number
Serial number	
Heating system capacity	Heating system AFUE
Eligibility requirements	
 Must be installed on single zone heating systems. 	 Must be installed on systems with space heating equipment < 120 MBTUH.
 Must replace manual-only temperature control or thermostat. 	 Only smart thermostats approved by the Nicor Gas Energy Efficiency Program are eligible

- Thermostats installed as part of a new facility construction are not eligible for rebates.
 - The programmable thermostat must be capable of maintaining separate programs for weekdays and weekends, with at least two temperature settings for each program.
- for a smart thermostat rebate. For qualifying smart thermostats, visit nicorgas.com/ smartstat
- Smart thermostats must be installed with a working Wi-Fi connection and should have special features such as geo-fencing.

Check one:	Rebate
Programmable thermostat	\$25
Smart thermostat	\$25

* The total installed cost includes the sum of all equipment/services provided and external labor. The invoice must be itemized to include a line item showing the cost for each rebate-qualifying piece of equipment/service. If self-installed, only the cost of the equipment should be provided on the application and a receipt(for the equipment/supplies should be submitted with application.

- [†] **MBTUH** = Thousand British Thermal Units per Hour
- * TE = Thermal Efficiency

Attach supplemental documents

Don't forget to submit a legible copy of the itemized invoice(s) or proof of purchase which must include:

Contractor name, address and phone number

Account holder/business name, address and phone number (as it appears on the Nicor Gas bill/account))

Date installed and operational (clearly labeled)

Type of equipment, manufacturer, model and serial number

Total installed cost (itemized by each piece of rebate-qualifying equipment/service)

Proof of payment or payment terms (for example: balance due of zero, paid-in-full stamp or financing terms)

For Contractor Circle installing members providing the rebate as an instant discount:

Show the full and correct rebate amount deducted from the purchase price, clearly labeled as a Nicor Gas Energy Efficiency Program rebate. Other discounts or rebates unrelated to Nicor Gas must be shown as a separate line item.

Customer signature and date on the receipt/invoice showing they received the rebate as the instant discount. If you are not able to get the customer signature on the final receipt/invoice, have the customer complete the commercial invoice checklist, sign and submit with the application and final receipt/invoice.

Applicant information and signature

The individual/company requesting the rebate should complete this section. For example: An account holder applying for the rebate, a landlord who paid for the work or a Contractor Circle member who provided the rebate as an instant discount.

Note: Contractor Circle members providing the rebate as an instant discount must also submit the account holders signature on the receipt/invoice or the commercial invoice checklist, showing they received the rebate as an instant discount.

With my signature below, I hereby certify that:

- 1. The energy-efficient product, equipment or service was paid for as reflected on the invoice, is installed and is operational.
- 2. The information provided in the application and supporting documents is accurate and complete.
- 3. All rules of this rebate program have been followed. Equipment/service has met all product eligibility requirements and the terms and conditions within this document.
- 4. I have read and understand the terms and conditions included within this document.
- 5. I understand that rebates are based upon eligibility and verification of information provided in this application and supporting documents, and is subject to funding availability.

Applicant name (print)	Title
Phone number	Email address
Applicant signature	Date



Nicor Gas Energy Efficiency Program rebate terms and conditions

Participant eligibility

You are eligible to participate in the Nicor Gas Energy Efficiency Program ("the program") if you receive your distribution through Nicor Gas.

 Commercial customer and complete qualifying services or complete installation of qualifying equipment/products in a non-residential space with an active Nicor Gas account when the installation/improvement was completed. Self-directed customers are not eligible.

OR

 Residential customer in a multi-family building that has permanent or semipermanent residents. Multi-family buildings have three or more units and are limited to apartments, condominiums, assisted living facilities and retirement communities.

Installation requirements

Your installation of qualifying high-efficiency natural gas equipment/products or completion of a qualifying service is eligible for a rebate if:

- It meets all specific energy efficiency and program requirements outlined in this application.
- The equipment/product is purchased new. Resale equipment/products, new parts
 installed in existing equipment/products, or equipment/products that are leased,
 rebuilt, rented, received from insurance or warranty claims or won as a prize do not
 qualify.
- Natural gas equipment/product replacing electric equipment/product and electric equipment/product replacing natural gas equipment/product is not eligible.
- For existing facilities, the qualifying natural gas equipment/product installed is replacing existing natural gas equipment/product used for the same purpose.
- For new facilities, including new construction and projects involving a major remodel or demolition and renovation, qualifying equipment/product must meet all other program qualifications.
- It is installed or the service is completed by a qualified individual, compliant with all applicable building, local and state codes and manufacturer specifications. Installations must adhere to applicable environmental, health and safety regulations, and the equipment/product must be properly ventilated (if applicable). Professional installation is not required but is strongly recommended to ensure the efficient and proper functioning of equipment/product.
- The equipment/product is installed and operational and the service was completed at the address listed on the application prior to submittal of this application.
- It is installed or completed in a property owned by the applicant, or the applicant has received permission from the property owner to install the equipment/product or complete the qualifying service. The applicant's signature on the application and/ or invoice indicates that the appropriate permission has been obtained.
- It is purchased and installed or service is completed between January 1, 2023 and December 31, 2023.

Application requirements

To be considered complete and eligible for rebates, all applications must:

- Be postmarked or submitted online no later than 90 days after the installation date, or by January 31, 2024, whichever comes first.
- \cdot Include itemized contractor invoice(s) or proof of purchase receipt(s) consisting of:
 - Contractor name, address and phone number
 - Business/account holder name and installation address
 - Installation date (clearly labeled)
 - Type of equipment, equipment manufacturer and model
 - Total installed cost (itemized by each piece of qualifying equipment)
 - Proof of payment or payment terms (for example: balance due of zero, financing terms or paid-in-full stamp)
- · Include all required supporting documentation.
- Meet instant discount requirements, if applicable.
- Be signed by the Nicor Gas account holder unless the rebate is being made payable to a Contractor Circle installing member.
- Use separate applications if applying for products installed by different contractors. Online applications must be:

· Submitted online at nicorgas.com/apply

 Accompanied by a copy of the required contractor invoice(s) or receipt(s) and other required documentation.

Payee information

- The program allows the rebate check to be made payable to one of the following: Nicor Gas account holder, landlord or current Contractor Circle installing member.
- If you are the account holder and want the rebate check to be made payable to you, please complete the rebate application, provide the required supporting documentation listed on the rebate application and sign as the "Applicant."
- In the event a rebate check made payable to the account holder remains uncashed for longer than 90 days, Nicor Gas reserves the right to cancel the check and credit the account holder's active natural gas account.
- To have the check made payable to the landlord (who is not the account holder) or the installing contractor (i.e., a Contractor Circle installing member who provided the rebate as an instant discount), please review all requirements for applications submitted by a landlord or contractor.
- To receive a rebate you must not have received/will not receive a rebate for the same equipment, product or service from more than one Illinois investor-owned utility or third-party energy efficiency program offering rebates or financing funded with ratepayer funds, with the exception of qualifying joint ComEd/Nicor Gas rebate offers.

Contractor Circle installing member instant discount requirements Rebates being paid directly to the installing contractor must meet the following requirements:

- Instant discounts may only be offered by current Contractor Circle installing members that meet all program requirements.
- Contractor must submit:
 - A contractor signed rebate application with "Contractor Circle installing member" selected as the payee.
 - Any additional required documentation for the specific measure/service installed.
 - A copy of the customer-signed invoice showing the rebate amount deducted from the total purchase price and clearly labeled as a Nicor Gas Energy Efficiency Program rebate. The customer's signature on the invoice verifies that the qualifying equipment/product was/were installed, the customer received an instant discount and allows the release of the rebate payment to the contractor.
- Contractor Circle installing members must verify customer, equipment/product and installation or service eligibility prior to providing an instant discount. The contractor assumes all liability by providing the rebate as an instant discount.
- A customer may be contacted by Nicor Gas to verify any of the information provided on the rebate application or invoice prior to payment of a rebate to a contractor for an instant discount.
- Any dispute from a customer regarding receipt of a rebate as an instant discount will be investigated by Nicor Gas, and contractor payees are subject to payment adjustments in the event a customer has not received the full and correct rebate amount as an instant discount.
- · Contractor Circle installing members are responsible for providing the full and correct rebate amount for qualifying equipment or products.
- The online instant discount application is limited to Contractor Circle installing members. Contractors should visit nicorgas.com/installer for more information or to enroll.

Landlord participant requirements

If you are applying for a rebate for a property you own, but the Nicor Gas account is in your tenant's name, your rebate application must show:

- Tenant's (customer's) Nicor Gas account number, name and address.
- The appropriate box checked for the rebate to be paid to the landlord, with full name or business name in the proper fields.

By signing the application, the landlord represents that the account holder has agreed to release payment of the rebate to the landlord.

Program terms and conditions

- Funds are limited and applications are processed on a first-come, first-serve basis. Program is subject to change and may end without prior notice.
- · Please allow approximately six to eight weeks for processing of any rebates.
- Incomplete applications cannot be processed. Failure to complete the rebate application in full and provide the required supporting documentation will either delay the payment process or result in your application being denied.
- Maintain a copy of your rebate application and all supporting documentation. The program is not responsible for items (i.e., rebate applications, supporting documentation and/or rebate checks) lost or damaged in the mail.
- Contractor Circle installing members are eligible to have the rebate signed over to them. Contractors receiving rebates are not eligible for any other incentives for the same services or products.
- If you do not own the property where the equipment or product is installed or the service provided, as a tenant, you are responsible for obtaining the property owner's permission to provide the service or to install the equipment/product for which you are applying for a rebate. Your submission of this application indicates that you have obtained permission.
- Rebate incentives may not exceed the total purchase price of the installed equipment, product or services. Only materials, equipment, product and external labor costs are eligible.
- All equipment or product installations are subject to verification by the program to ensure that the equipment/product installed or service completed meets the program requirements.
- Participants must allow, if requested, the program (or a program representative) reasonable access to their facility to verify that the equipment/product is installed and operating or that the service has been performed.
- Participants may be contacted by an evaluator to verify the equipment/product installation or services, or be asked to complete a customer survey. If contacted, your participation is required.
- Nicor Gas, its officers, employees, contractors and program administrators disclaim any and all liability, loss or damage and make no guarantees related to:
 - Participation in the program, including use or installation of the product(s)/ equipment or receipt of services
 - Loss or delay of rebate check in the mail
 - Any taxes that may be imposed as a result of participation in the program
- Payments made to contractors, commercial customers or landlords may be taxable under federal and state tax codes. If payments total more than \$600 per calendar year, they will be reported to the Internal Revenue Service. Nicor Gas is not responsible for providing advice regarding any taxes that may be imposed as a result of participation in the Nicor Gas Energy Efficiency Program. Participants should consult a tax accountant or advisor regarding potential tax liability. Nicor Gas is not responsible for any taxes that may be imposed on your business as a result of these payments.