

# 2025 Pre-approval application Business Optimization Program



Energy  
Efficiency  
Program

## Customers – To qualify for your rebate

- Complete pages one through five. All fields are required unless otherwise noted. Include all required documentation listed below:
  - Pre-approval application.** Verify that all fields on page one are completed and that page two is signed by the applicant.
  - Cut sheet/manufacturer specification sheet.** Include a cut sheet or manufacturer specification sheet for all equipment being installed as part of the project.
- Mail or email your signed pre-approval application and supporting documentation to:

**Nicor Gas Energy Efficiency Program**  
6260 E Riverside Blvd PMB #151 | Loves Park, IL 61111

**eeinfo@nicorgas.com**

- Once your pre-approval application has been reviewed and approved, the Nicor Gas Energy Efficiency Program will issue a formal preapproval notice that details the estimated rebate for your project.
- After receiving the pre-approval notice, you may begin moving forward with the project.
- Final application.** Once the pre-approved work is completed, you must fill out the final signatures on this document and submit the contractor invoice/receipt.
- Access [nicorgas.com/bop](https://nicorgas.com/bop) for BOP documents & tools.

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

Nicor Gas account number:

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List first 10 digits of your account number, including any leading zeros but no dashes.

Business/account holder name (as it appears on account) \_\_\_\_\_

Installation address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Is this a private or public (taxpayer-funded) facility? ☐ Private ☐ Public

Customer project contact first name \_\_\_\_\_ Customer project contact last name \_\_\_\_\_

Phone number \_\_\_\_\_ Email address \_\_\_\_\_

## Contractor information

Will this project be self-installed? ☐ Yes ☐ No

Contractor business name (as it appears on account) \_\_\_\_\_

Contractor contact first name \_\_\_\_\_ Contractor contact last name \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Phone number \_\_\_\_\_ Email address \_\_\_\_\_

## Building type

Select the building type that best describes the location where the equipment was installed or services were performed  
(please select only one building type)

☐ Assembly (theater, hall, arena)

☐ Airport

☐ Auto dealership

☐ College/University

☐ Convenience

☐ Correctional facility

☐ Drugstore

☐ Elementary school

☐ Emergency services

☐ Garage

☐ Grocery

☐ Healthcare clinic

☐ High school

☐ Hospital (CAV, no economizer)\*

☐ Hospital (CAV, economizer)\*

☐ Hospital (VAV, economizer)\*

☐ Hospital (FCU)\*

☐ 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, CAV, no economizer)\*

☐ Office - high-rise (10+ floors, CAV, economizer)\*

☐ Office - high-rise (10+ floors, VAV, economizer)\*

☐ Office - high-rise (10+ floors, FCU)\*

☐ 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

☐ Warehouse

☐ Other \_\_\_\_\_

## Building type guide

Building ventilation type	Abbreviation
Constant air volume ventilation (CAV), no economizer <ul style="list-style-type: none"><li>Air distribution system does not contain variable frequency drives or variable air volume dampers</li><li>System does not have the ability to utilize an economizer for free cooling; likely to be an older system</li></ul>	CAV, no econ
Constant air volume ventilation (CAV) with economizer <ul style="list-style-type: none"><li>Air distribution system does not contain variable frequency drives or variable air volume dampers</li><li>System has the ability to utilize an economizer for free cooling</li></ul>	CAV, econ
Variable air volume ventilation (VAV) with economizer <ul style="list-style-type: none"><li>Air distribution system contains variable frequency drives or variable air volume dampers</li><li>System has the ability to utilize an economizer for free cooling</li></ul>	VAV, econ
Fan coil unit (FCU) for ventilation <ul style="list-style-type: none"><li>System has units that consist of a heating or cooling coil and a fan</li><li>Each fan coil unit serves the space where it is installed or multiple spaces</li></ul>	FCU

These are detailed descriptions of building ventilation system types for hospitals or high-rise office buildings. Choose the building type on page one that corresponds with your ventilation system type. **Have questions? Call us at 877.866.4239.**

## Customer pre-approval authorization

I acknowledge that program pre-approval of the project is required for incentive eligibility, and I am in no way guaranteed to receive services. I authorize the release of my contact and account information to a program-approved contractor to verify eligibility with the program.

Customer account signature \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_

## Payment release authorization

**Complete this section ONLY if the rebate is to be paid to a third party. If payment is released to a contractor, rebate must be shown as an instant discount on the customer invoice.** I am authorizing the payment of the rebate to the third-party named below, and I understand that I will not be receiving the rebate payment directly. I also understand that my release to a third party does not exempt me from the requirements outlined in the terms and conditions of this application.

Customer signature \_\_\_\_\_ Date \_\_\_\_\_

Print name \_\_\_\_\_

## Applicant signature (Final application only; sign once work is completed)

I certify that the energy-efficient product, equipment or service was paid for as reflected on the invoice or receipt and as described in this rebate application. I certify that all information provided in connection with this rebate application is true and correct, and that I have met all program requirements set forth in this application and in the terms and conditions. I understand and agree to the terms and conditions for which I am submitting this rebate application. I understand that rebate amounts are based upon verification of information provided in this application.

Applicant signature \_\_\_\_\_ Date \_\_\_\_\_

Print applicant name \_\_\_\_\_

## Product information

Collect the following information for the service(s) provided. Verify your invoice/receipt is legible and includes all of the information listed on page four. If any information is illegible or missing, it may delay processing of 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.**

### Energy Assessment

During an energy assessment, one of our advisors will tour your facility to look for efficiency opportunities and ways you can save.

If you are interested in receiving an energy assessment at your facility, please check this box, and a program representative will reach out to you.

☐ I'm interested in an energy assessment

## ► Steam trap survey, repair and replacement

### Steam trap testing - Industrial steam traps

Description	Rebate	# of steam traps	Total rebate
Industrial steam trap survey, 15 psi or greater	\$25/trap		

### Eligibility requirements

**Specifications:** General requirements for steam trap survey rebates.

- Dry cleaner steam trap surveys are not eligible.
- Survey rebate not applicable to out of service steam traps.
- Steam trap survey rebates are capped at 100% of project cost, or \$15,000, whichever is less.
- Contractor may use a co-pay on steam trap surveys, if project cost exceeds \$15,000 or \$25/trap.
- The program will not pay testing rebates in situations where no failed steam traps are identified.
- Applicant must also apply for repair/replacement of a minimum of 50% of the identified failed open steam traps to qualify for survey rebate.
- System must have operating pressure  $\geq$  15 psig.
- Steam trap survey must be completed on an existing system. Rebates are paid per steam trap and will not exceed the cost of the survey labor.
- Orifice type steam traps are not eligible for steam trap rebates.
- Trade allies may be subject to pre-approval limitations based on past project performance and/or available program funds.
- Steam trap survey data for testing more than 20 steam traps must be submitted in an electronic spreadsheet format. Reach out to your trade ally liaison to receive a template if you don't already have one.

### Dry cleaner steam trap repairs or replacements

Description	Rebate	# of steam traps	Total rebate
Dry cleaner steam traps	\$300/trap		

### Industrial steam traps

Description	Rebate	# of steam traps	Total rebate
Industrial steam traps, 15 - 29 psi	\$300/trap		
Industrial steam traps, 30 - 74 psi	\$350/trap		
Industrial steam traps, 75 - 124 psi	\$400/trap		
Industrial steam traps, 125 - 174 psi	\$600/trap		
Industrial steam traps, 175 - 249 psi	\$750/trap		
Industrial steam traps, 250 psi or greater	\$1,000/trap		

### Venturi steam traps

Description	Rebate	# of steam traps	Total rebate
Venturi steam traps, 15 - 29 psi	\$300/trap		
Venturi steam traps, 30 - 74 psi	\$350/trap		
Venturi steam traps, 75 - 124 psi	\$600/trap		
Venturi steam traps, 125 - 174 psi	\$600/trap		
Venturi steam traps, 175 - 249 psi	\$600/trap		
Venturi steam traps, 250 psi or greater	\$600/trap		

### Venturi steam trap replacements only:

Design Flowrate = \_\_\_\_\_ lb/hr (must be constant flow operation)

Strainer included with install

Hours of operation = \_\_\_\_\_ hours per year

Actual Inlet Pressure is  $\geq$  15 psig

Trap Turn Down (stages) = \_\_\_\_\_ to \_\_\_\_\_ (must be minimum of 3 to 1)

Repair/replacement of industrial steam traps should be completed within 90 days of industrial steam trap survey completion.

## Eligibility requirements

### General requirements for all steam trap rebates

- Steam trap repairs/replacements must be completed/installed on an existing commercial or industrial system. Rebates are paid per steam trap and will not exceed the cost of the repair/replacement.
- Orifice type steam traps are not eligible for steam trap rebates.
- New steam traps and repairs/replacements must replace existing steam traps, one-for-one.

### Industrial/process and Venturi steam traps $\geq 15$ psig

- Contractor may use a co-pay on industrial/process and venturi steam trap replacements if cost exceeds maximum rebate.
- Repairs/replacements must be completed on existing steam traps that are failed leaking or blow-through. Blocked traps do not qualify.
- System must have operating pressure  $\geq 15$  psig.
- Record of a third-party steam trap survey that includes all of the required information must be submitted with your rebate application. If work will be done internally and a third-party survey will not be conducted, a program representative must review the facility's survey procedures and approve the approach prior to the steam trap repair/replacement.
- Contact the Nicor Gas Energy Efficiency Program at [eeinfo@nicorgas.com](mailto:eeinfo@nicorgas.com) or 877.886.4239 to work with a program representative on your steam trap survey.

### Dry cleaner steam traps $\geq 15$ psig

- Repairs/replacements must be completed on existing steam traps that are failed leaking or blow-through. Blocked traps do not qualify.
- System must be located in a laundromat or dry cleaner and have an operating pressure  $\geq 15$  psig.
- Steam traps on a space-heating system do not qualify for the dry cleaner steam trap rebate.
- Record of a third-party steam trap survey that includes all of the required information listed below must be submitted with your rebate application. If work will be done internally and a third-party survey will not be conducted, a program representative must review the facility's survey procedures and approve the approach prior to the steam trap repair/replacement.
- Contact the Nicor Gas Energy Efficiency Program at [eeinfo@nicorgas.com](mailto:eeinfo@nicorgas.com) or 877.886.4239 to work with a program representative on your steam trap survey.

## ► Boiler tune-ups

Boiler tune-ups				
Description	Rebate	MBTUH* input per boiler	# of boilers	Total rebate
Process boiler	\$0.50 per MBTUH, capped at \$2,500			

### Boiler information

Age \_\_\_\_\_ Manufacturer \_\_\_\_\_ Model \_\_\_\_\_ Serial number \_\_\_\_\_

### Eligibility requirements

- Rebates are available on a per-boiler basis, and cannot be claimed more than once every two years.
- Boilers tuned in the past two years do not qualify.
- Eligible boilers must have an input capacity  $> 100$  MBTUH\* and have been operational for at least two years.
- Boilers installed as part of a new facility construction are not eligible.
- Only natural gas steam and hot water boilers are eligible. Domestic hot water boilers are not eligible.
- The combustion efficiency of the boiler must be tested pre- and post-tune-up, and an increase in efficiency must be shown at the mid- or high-fire range, or fire rate most commonly used in the facility. Results from both tests must be submitted with the completed rebate application.
- Boiler tune-ups services must be completed by a professional third-party contractor.
- An accurate manufacturer, model and input capacity for the boiler on which the tune-up was completed must be provided on the rebate application. A legible picture of the boiler nameplate should be included for verification. If the boiler's manufacturer, model and input capacity cannot be validated, the rebate may be capped at \$250 per boiler.
- Additional information may be requested to verify the boiler manufacturer, model and serial number. Submitting a legible picture of the boiler nameplate should be included for verification.
- Verification of the completed boiler tune-up services must be provided with the completed rebate application. Only one of the following submittal options is required:
  - Completed and signed boiler tune-up checklist (available for download at [nicorgas.com/tuneup](http://nicorgas.com/tuneup)); or
  - Contractor invoice including all of the boiler tune-up services clearly itemized and the service technician's signature

\*MBTUH = Thousand British Thermal Units per Hour

## ► Pipe insulation

This rebate is for non-removeable insulation applied to straight pipe, valves, and fittings. You can calculate the rebate with our tool at [nicorgas.com/bop](https://nicorgas.com/bop). Rebate capped at \$15,000.00 or 35% of total pipe insulation project cost whichever is less. Projects greater than \$15,000.00 are recommended to go through the Custom Incentive offering.

Pipe insulation			
Description	Rebate	# of therms saved (estimated)	Estimated rebate
Pipe insulation	\$0.60/per therm saved; up to 35% of total project cost or \$15,000, whichever is less		

### The Nicor Gas Pipe Insulation Calculator Tool requires the following inputs:

- ☐ Polyethylene foam
- ☐ Flexible polyurethane-based foam
- ☐ Fiberglass
- ☐ Melamine foam
- ☐ Flexible silicon foam
- ☐ Calcium silicate
- ☐ Cellular glass
- ☐ Other

### System location:

- ☐ Heated space
- ☐ Semi-heated space  
(boiler room/crawl space)
- ☐ Unheated space  
(parking garage, outdoor)

### System type:

- ☐ Process
- ☐ Space heating
- ☐ Domestic hot water

Is this location a dry cleaner? ☐ Yes ☐ No

### System pressure (if steam):

- ☐ Low (< 15 psig)
- ☐ Medium (≥ 15 psig to < 75 psig)
- ☐ High (≥ 75 psig)

### System recirculation (if space heating):

- ☐ Non-recirculating
- ☐ Heating season only
- ☐ Year-round

## Eligibility requirements

- Fiberglass, foam, calcium silicate or other similar insulation types qualify.
  - Rebate amount is determined by the piping location and system type, as listed above.
  - Pipe insulation installed as part of a new facility construction is not eligible for a rebate.
  - Rebates are paid based on \$0.60 per therm saved of total pipe insulation project.
  - Insulation added to fittings will be measured in inches and included in the total number of linear feet installed.
  - Total linear feet of insulation, including insulation on fittings, will be rounded to the nearest foot.
  - If insulation is < 2" thick on outdoor pipe or < 1" on indoor pipe, the insulation material must be listed on the invoice in addition to other requirements. The R-value of the insulation will be verified for eligibility.
- ### 2" installed on any outdoor pipe system

  - Insulation must be at least 2" thick or have an R-value ≥ 6.45 and must be installed on existing bare outdoor piping (hot water or steam) that is at least 1" in diameter and must include an all-weather protective jacket.
- ### 1" installed on indoor steam system

  - Insulation must be at least 1" thick or have an R-value ≥ 3.25 and must be installed on existing bare indoor piping that is part of a steam system (space heating or process steam) that is at least 1" in diameter.
- ### 1" installed on indoor hot water system

  - Insulation must be at least 1" thick or have an R-value ≥ 3.25 and must be installed on existing bare indoor piping that is part of a hot water system (domestic hot water, space heating or condensate return) that is at least 1" in diameter.
- ### 1" installed on pipe < 1" diameter

  - Insulation must be at least 1" thick or have an R-value ≥ 3.25 and must be installed on existing bare piping that is less than 1" in diameter.

## Calculate your Rebate:

Visit [nicorgas.com/bop](https://nicorgas.com/bop) to download the Nicor Gas Pipe Insulation Calculator Tool and accurately calculate your total estimated rebate and log it above. Please save and submit the Pipe Insulation Calculator Tool with your application. Make sure to save the Excel file under the job name.

## Attach supplemental documents

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

- ☐ Contractor name, address and phone number
- ☐ Account holder or business name and installation address  
(as it appears on the Nicor Gas bill)
- ☐ Date installed and operational (clearly labeled)
- ☐ Type of equipment, manufacturer, model and serial number
- ☐ 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)
- ☐ For Contractor Circle installing members providing the rebate as an instant discount: Include a customer-signed invoice showing the 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 should be shown as a separate line item.

# 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 are a current 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. Self-directed customers are not eligible.
- Customers as outlined in Section 8-104(m) of the Illinois Public Utilities Act are ineligible to participate in Nicor Gas energy efficiency offerings. More specifically, those customers are described as customers that have a North American Industry Classification System code number that is 22111 or any such code number beginning with the digits 31, 32, or 33 and (i) annual usage in the aggregate of 4 million therms or more within the Nicor Gas territory or with aggregate usage of 8 million therms or more in Illinois; or (ii) using natural gas as feedstock and meeting the usage requirements described in item (i) of subsection (m), to the extent such annual feedstock usage is greater than 60% of the customer's total annual usage of natural gas.

## 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 January 1, 2025 and December 31, 2025.

## 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, 2026, whichever comes first.
- 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, manufacturer, model and serial number
  - 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.

## 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 payable to you, please complete the rebate application, provide the required supporting documentation listed on the rebate application, and sign as the "Applicant."
- To have the check payable to the landlord (who is not the account holder) or the installing contractor (i.e., a Contractor Circle installing member who provided the 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 member is responsible for providing the full and correct rebate amount for a qualifying equipment or product. Contractor must provide an additional discount or reimbursement to the customer prior to processing the rebate application if the full and correct rebate amount was not originally provided.
- The online application is limited to Contractor Circle installing members. Contractors should visit [nicorgas.com/contractor-circle](https://nicorgas.com/contractor-circle) 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 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, 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 facility as a result of these payments.