

Efficiency improvements 2025 Commercial rebate application



Energy
Efficiency
Program

Rebates for qualifying equipment, products or services installed between January 1, 2025 and December 31, 2025.

Rebates are available to Nicor Gas commercial customers who have natural gas distributed by Nicor Gas and have one of the following rate classes:

- Private sector
- Public sector
- Multi-family properties (3 units or more)

Note: Certain large industrial 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, 2026, whichever comes first.

Apply online at nicorgas.com/apply

OR download and mail completed and signed application, invoice and supporting documents to:

Nicor Gas
Attn. Energy Efficiency 25-59064
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 and approved for a rebate qualifying product.

▶ 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.

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Business/account holder name

Business/account address <small>(must match install address)</small>	City	State	ZIP code

Additional information if applicable (school district, store number, etc.)

▶ 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
(check if applicable)

Publicly funded (taxpayer)

- Please select the public sector class.
- Local government
 - Federal
 - State

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

General contractor can be any company managing the project. This may include a general contractor, engineering firm, architectural firm, etc.

▶ General contractor information (if applicable)

General contractor business name

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

▶ Installing/Sub contractor information

Installed by facility staff¹
(if checked, provide your company information below)

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

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

¹For 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 responsibility for the quality or safety of any installation.

▶ 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/business property name)

Attention to

Mailing address <i>(if different than installation address)</i>	City	State	ZIP code
_____	_____	_____	_____

Contractor Circle installing member
(11 digit ID number required if contractor offered rebate as an instant discount)

_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
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Does my building qualify as multi-family?

Multi-family properties must be three units or more, with semi-permanent or permanent tenants. Some examples may include:

- Apartments
- Condominiums
- Town homes
- Dorms
- Assisted living/retirement homes
- Or similar buildings

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 questions?
Call us at 877.886.4239

▶ 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	Abbreviation
Constant air volume ventilation (CAV), no economizer · Does not contain variable frequency drives or variable air volume dampers · Cannot use an economizer for free cooling, likely to be an older system	CAV, no econ
Constant air volume ventilation (CAV) with economizer · Does not contain variable frequency drives or variable air volume dampers · System has the ability to use an economizer for free cooling	CAV, econ
Variable air volume ventilation (VAV) with economizer · Contains variable frequency drives or variable air volume dampers · System has the ability to use an economizer for free cooling	VAV, econ
Fan coil unit (FCU) for ventilation · Has units that consist of a heating or cooling coil and a fan · Each fan coil unit serves the space where it is installed or multiple spaces	FCU

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 needed.**

Check one type:	Rebate
<input type="checkbox"/> 2" installed on any outdoor system	\$4 per linear foot
Check one:	
<input type="checkbox"/> Steam	
<input type="checkbox"/> Hot water	
<input type="checkbox"/> 1" installed on indoor steam system	\$4 per linear foot
Dry cleaner?	
<input type="checkbox"/> Yes	
<input type="checkbox"/> No	
<input type="checkbox"/> 1" installed on indoor hot water system	\$4 per linear foot
<input type="checkbox"/> 1" installed on indoor pipe <1" diameter	\$2 per linear foot
Pipe diameter:	
<input type="checkbox"/> ≤ 1/2"	
<input type="checkbox"/> > 1/2" to < 1"	

*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.

► Pipe insulation

Install date	Total installed cost*
<input type="text"/>	<input type="text"/>
Total linear feet installed	
<input type="text"/>	

Insulation material:

<input type="checkbox"/> Polyethylene foam	<input type="checkbox"/> Flexible polyurethane-based foam	<input type="checkbox"/> Fiberglass
<input type="checkbox"/> Melamine foam	<input type="checkbox"/> Flexible silicon foam	<input type="checkbox"/> Calcium silicate
<input type="checkbox"/> Cellular glass	<input type="checkbox"/> Other	

System location:

<input type="checkbox"/> Heated space	<input type="checkbox"/> Semi-heated space <i>(boiler room/crawl space)</i>	<input type="checkbox"/> Unheated space <i>(parking garage, outdoor)</i>
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System type:

<input type="checkbox"/> Process	<input type="checkbox"/> Space heating	<input type="checkbox"/> Domestic hot water
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System pressure (if steam):

<input type="checkbox"/> High (≥ 75 psig)	<input type="checkbox"/> Low (< 15 psig)	<input type="checkbox"/> Medium (≥ 15 psig to < 75 psig)
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System recirculation (if space heating):

<input type="checkbox"/> Non-recirculating	<input type="checkbox"/> Heating season only	<input type="checkbox"/> Year-round
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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 per linear foot installed and will not exceed the total cost of the insulation installed.
- 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.

Check one:**Rebate**

- Installed on **\$1.25** per sq. ft.
indoor pool/spa
- Installed on **\$0.75** per sq. ft.
outdoor pool/spa

► Pool/spa covers

Install date		Total installed cost*	
_____		_____	
Manufacturer	Model	Cover area (# sq ft)	
_____	_____	_____	
			Total rebate

Eligibility requirements

- Cover must be installed on a commercial-use pool/spa that is heated with gas-fired equipment.
- Cover must be installed on a pool/spa that currently does not have a cover, or has a cover that requires replacement.
- Pool/spa must be located in a commercial or multi-family (indoor or outdoor) property.
- Rebates are paid per square foot installed and will not exceed the total cost of the cover.
- Invoice must include total square footage of cover.

Check one:**Rebate**

- Ozone laundry **\$5** per lb. of washer capacity

► Ozone laundry

Install date		Total installed cost* <i>(per ozone system)</i>	
_____		_____	
Manufacturer		Model	
_____		_____	
Total system washing capacity		Serial number	
_____ lbs		_____	
<input type="checkbox"/> This is a laundromat			Total rebate

Eligibility requirements

- Customer must have a gas-fired boiler or natural gas water heater that supplies hot water to the on-premise laundry facility.
- Laundry facility must be on site.
- Ozone systems must be installed in a hotel/motel, laundromat, fitness or recreational sports center, healthcare facility (excluding hospitals), or an assisted living facility.
- System must use ozone (O3).
- Invoice must include total washing capacity.
- Rebate is paid per pound of capacity on all clothes washers associated with the ozone laundry installation, and cannot exceed the total installed cost.

Check one:**Rebate**

- Clothes dryer modulation controls **\$100**

► Clothes dryer modulation controls

Install date		Total installed cost* <i>(per control)</i>	
_____		_____	
Control			
Manufacturer	Model	Quantity	
_____	_____	_____	
Dryer			
Manufacturer		Model	
_____		_____	

Dryer location:

- Multi-family (shared laundry) Laundromat On-premise laundry (hotel, healthcare, dry cleaner, or gym)

Eligibility requirements

- Must be installed on an existing 30 to 250 pound capacity commercial gas dryer with no modulating capabilities.
- In-unit laundry applications do not qualify.

*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.

Check one: Demand-controlled ventilation**Rebate****\$20****▶ Demand-controlled ventilation**

Install date	Total installed cost* (per sensor)
<input type="text"/>	<input type="text"/>

Sensor manufacturer	Sensor model	Quantity installed (of sensors)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Total rebate
<input type="text"/>

Eligibility requirements

- Must be installed in facility with natural gas space heating equipment.
- Must be installed in a clean, dust free location.
- Must be installed as an energy conservation measure.
- Must be integrated into the facility's ventilation system control strategy.
- Must be installed on an existing HVAC system, and not be replacing an existing demand-controlled ventilation application.
- DCV installed on packaged single-zone (PSZ) rooftop units with functioning economizers is not eligible.
- Sensors installed as part of a new facility construction are not eligible for rebates.
- Only CO2 sensors qualify.
- Facilities with terminal reheat systems are not eligible.
- Rebate is paid per sensor.

Check one: Kitchen demand-controlled ventilation**Rebate****\$500 per HP****▶ Kitchen demand-controlled ventilation**

Install date	Total installed cost* (per sensor)
<input type="text"/>	<input type="text"/>

Sensor

Manufacturer	Model
<input type="text"/>	<input type="text"/>

Exhaust fan

Horsepower	Total rebate
<input type="text"/>	<input type="text"/>

Eligibility requirements

- Rebate is paid based on the exhaust fan horsepower.
- Must be a control system that varies the exhaust rate of kitchen ventilation (exhaust and/or makeup air fans) based on the energy and effluent output from cooking appliances.
- Temperature sensors must be installed in the hood exhaust collar.
- Optic sensors must be installed on the end of the hood.
- Total system size must be less than 5,000 CFM to qualify.

Qualifying products

- Temperature sensors
- Temperature and optical sensors
- Temperature and infrared cooking sensors

*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.

† HP = Horsepower

Check one: Overhead garage door spring loaded hinge**Rebate****\$50 per door****▶ Overhead garage door spring loaded hinge**

Install date	Total installed cost* (per door)
<input type="text"/>	<input type="text"/>

Total garage/rollup doors replaced (quantity)
<input type="text"/>

Eligibility requirements

- Garage is conditioned during the heating season by natural gas.
- Spring must be installed in a garage for a convenience store, parking garage, high school, manufacturing, office-low rise, retail-strip mall, or warehouse.
- Invoice should have verification of spring loaded hinge.

Check one:

Rebate

Compressed Air Heat Recovery

\$50 per HP

▶ Compressed air heat recovery

Install date	Total installed cost* (per sensor)
<input type="text"/>	<input type="text"/>
Manufacturer	Model
<input type="text"/>	<input type="text"/>
Compressor horsepower	Compressor operating hours
<input type="text"/>	<input type="text"/>

Eligibility requirements

- Must be an air-cooled air compressor that is ducted for heat recovery during the heating season.
- The ducting must include a thermostat that controls the heat recovery based on whether heating is needed.
- The baseline equipment is an air-cooled air compressor whose exhaust is ducted to the outdoors or to a space where heat is not needed (e.g., compressor room, unoccupied space).

Check one:

Rebate

Dock door seals

\$200 per door

▶ Dock door seals

Install date	Total installed cost* (per sensor)
<input type="text"/>	<input type="text"/>
Number of doors sealed	
<input type="text"/>	

Eligibility requirements

- Garage must be conditioned during the heating season by natural gas and maintain a minimum indoor temperature of 55F.
- The dock door seals must form a tight seal between the trailer and the door to prevent air infiltration/exfiltration.

► 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 and model serial number (if applicable)
- 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)
- Pipe insulation:** Linear feet and thickness of insulation installed
- Ozone laundry:** Total washing capacity of all washers in system, in pounds
- Pool/spa cover:** Square footage of cover

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. If you are not able to get the customer signature on the invoice/receipt, have the customer complete and sign the invoice checklist and submit with the rebate application and the 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. I have read and understand the terms and conditions included within this document.
4. 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.
5. I understand that rebates are based upon eligibility and verification of information provided in this application and supporting documents, and are 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 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 when the installation/improvement was completed.
- 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.

OR

- Residential customer in a multi-family building that has permanent or semi-permanent 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, 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.

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.