Efficiency improvements 2024 Commercial rebate application



List first 10 digits of the account number, including any



Rebates for qualifying equipment, products or services installed between January 1, 2024 and December 16, 2024.

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

1, 2024 and	Micor das account number	leading zeros but no	uasnes.	
ble to Nicor Gas ners who have uted by Nicor of the following	Business/account holder name			
	School district number (Public school)		
erties ndustrial customers	Business/account address (must match install address)	City	State	ZIP cod
		I		

Installing contractor information

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

Contact first name

Address

Phone number

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, 2025, 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 24-59064 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.

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**

➤ Account holder site contact information			
Contact first name	Contact last name		
Contact title			
Phone number	Email address		
Please check below to identify account h 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		

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

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 responsibly for the quality or safety of any installation.

City

Contact last name

Email address

Installed by facility staff¹

information below)

State

(if checked, provide your company

ZIP code

	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			
	Accordion to			
	Mailing address (if different than installation address) City State ZIP	code		
	Contractor Circle installing member (11 digit ID number required if contractor offered rebate as an instant discount)			
Does my building qualify	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	nt		
as multi-family?	Multi-family Hotel/motel (common area only)			
	High-rise (5 stories or more)	n)		
Multi-family properties must be three units or more, with	☐ Mid-rise (up to 4 stories) ☐ Assisted living ☐ Manufacturing facility ☐ Movie theater			
semi-permanent or permanent tenants. Some examples	Office - high-rise (10+ floors)			
may include:	☐ Airport ☐ Office - mid-rise (5-9 floors) ☐ Assembly (theater, hall, arena) ☐ Office - low-rise (up to 4 floors)			
· Apartments	☐ Assembly (theater, hall, arena) ☐ Office - low-rise (up to 4 floors) ☐ Public municipal library			
· Condominiums	Convenience Religious facility			
· Town homes	☐ Correctional facility ☐ Restaurant ☐ Retail - department store			
DormsAssisted living/retirement homes	☐ Drug store ☐ Retail - department store ☐ Retail - strip mall			
Or similar buildings	Garage School - college/university			
· Or similar buildings	☐ Grocery ☐ School - elementary school			
	Healthcare clinic School - high school/junior high			
	Hospital Warehouse			
Building type guide	☐ Hotel/motel (guest room only) Other			
Detailed description of building ventilation system types for hospitals or high-rise office buildings.	For hospitals and high-rise offices, please specify HVAC system type: \square CAV, no economizer \square VAV, economizer \square CAV, economizer \square FCU			
Choose the building type on page	Ventilation system type Abbrevia	ation		
two that corresponds with your ventilation system.	Constant air volume ventilation (CAV), no economizer Does not contain variable frequency drives or variable air volume dampers CAV, no econ Cannot use an economizer for free cooling, likely to be an older system			
Have questions? Call us at 877.886.4239	Constant air volume ventilation (CAV) with economizer Does not contain variable frequency drives or variable air volume dampers CAV, econ System has the ability to use an economizer for free cooling			
	Variable air volume ventilation (VAV) with economizer Contains variable frequency drives or variable air volume dampers VAV, economizer for free cooling	on.		
	Fan coil unit (FCU) for ventilation Has units that consist of a heating or cooling coil and a fan FCU Each fan coil unit serves the space where it is installed or multiple spaces			

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	▶ Pipe insulation	n		
2" installed on any outdoor system	\$4 per linear foot	Install date		Total installed (cost*
Check one:		Total linear feet installed			
☐ Hot water		Insulation material:			
1" installed on indoor steam system Dry cleaner?	\$4 per linear foot	Melamine foam	Flexible polyurethan Flexible silicon foam Other		Fiberglass Calcium silicate
Yes		System location:			
No Yes		Heated space	Semi-heated space (boiler room/crawl space)		Unheated space (parking garage, outdoor)
1" installed on indoor	\$4 per	System type:			
hot water system	linear foot	Process	Space heating		Domestic hot water
	\$2 per	System pressure (if stea	am):		
☐ 1" installed on indoor pipe <1" diameter	linear foot	☐ High (≥ 75 psig)	Low (< 15 psig)		☐ Medium (≥ 15 psig to < 75 psig)
Pipe diameter:		System recirculation (if	space heating):		
 ≤ 1/2"		□ Non-recirculating □	Heating season only		Year-round
> 1/2" to < 1"		Eligibility requirement	ts		
*The total installed cost includes the sum		 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 must be at least 1" in diameter must include an all-weather protect insulation installed. Insulation must be at least 1" in diameter must include an all-weather protect insulation installed and will not exceed the total cost of the insulation installed. Insulation must be at least 1" in diameter must include an all-weather protect and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" in diameter and revalue ≥ 3.25 and must be at least 1" installed on indoor piping that is a steam system (space heating or patent) that is at least 1" installed on indoor piping that is a steam system (space heating or patent). 		6.45 and must be installed on e outdoor piping (hot water or is at least 1" in diameter and e an all-weather protective jacket. In indoor steam system ust be at least 1" thick or have is 3.25 and must be installed on e indoor piping that is part of the is at least 1" in diameter. In indoor hot water system ust be at least 1" thick or have is 3.25 and must be installed on e indoor piping that is part of a system (domestic hot water, space ondensate return) that is at least	
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.		must be listed on the invoito other requirements. The insulation will be verified f	ice in addition e R-value of the	 Insulation m an R-value ≥ 	er. n pipe < 1" diameter ust be at least 1" thick or have 3.25 and must be installed on piping that is less than 1" in

Check one:	Rebate	Pool/spa covers	
	\$1.25 per sq. ft.	Install date	Total installed cost*
☐ Installed on indoor pool/spa	\$1.23 per sq. rt.		
☐ Installed on	\$0.75 per sq. ft.	Manufacturer Model	Cover area (# sq ft)
outdoor pool/spa			Total rebate
		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	 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.
		currently does not have a cover, or has a cover that requires replacement.	 Invoice must include total square footage of cover.
Check one:	Rebate \$10 per lb. of	Ozone laundry Install date	Total installed cost* (per ozone system)
	washer capacity	Manufacturer	Model
		Total system washing capacity	Serial number
		This is a laundromat	Total rebate
		Fit all the constant of	
		 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. 	 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
		 Ozone systems must be installed in a hotel/ motel, laundromat, fitness or recreational sports center, healthcare facility (excluding hospitals), or an assisted living facility. 	laundry installation, and cannot exceed the total installed cost.
Check one:	Rebate	▶ Clothes dryer modulation	controls
Clothes dryer modulation controls	\$100	Install date	Total installed cost* (per control)
controls		Control	
		Manufacturer Mode	Quantity
		Dryer	
		Manufacturer	Model
*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.		Dryer location:	
		(shared laundry)	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.

Check one:	Rebate	▶ Demand-controlled ventil	ation	
Demand-controlled \$20 ventilation		Install date Total installed cost* (per sensor)		
Pre-approval is required. Find out more at nicorgas.com/dcv		Sensor manufacturer Sensor model	Quantity installed (of sensors)	
		Eligibility requirements Pre-approval is required to receive a rebate. A copy of the pre-approval letter must be submitted with this rebate application. Pre-approval details are available at nicorgas.com/dcv OR by emailing EEinfo@nicorgas.com 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:	Rebate	Kitchen demand-controlle	ed ventilation Total installed cost* (per sensor)	
Kitchen demand-	\$500 per HP	Concor		
re-approval is required. Find out more at nicorgas.com/dcv		Sensor Manufacturer	Model	
		Exhaust fan Horsepower	Total rebate	
*The total installed cost include of all equipment/services provexternal labor. The invoice musto include a line item showing each rebate-qualifying piece of service. If self-installed, only the equipment should be provesthe application and a receipt(sequipment/supplies should be with application. * HP = Horsepower	ided and st be itemized the cost for f equipment/ ne cost of ided on) for the	Eligibility requirements Pre-approval is required to receive a rebate. A copy of the pre-approval letter must be submitted with this rebate application. Pre-approval details are available at nicorgas.com/dcv OR by emailing EEinfo@nicorgas.com 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 	
Check one: Overhead garage door spring loaded	Rebate \$50 per door	Overhead garage door spr. Install date Total garage/rollup doors replaced (quantity)	ing loaded hinge Total installed cost* (per door)	
hinge		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	_
Compressed Air Heat Recovery	\$50 per HP	Install date	Total installed cost* (per sensor)
		Manufacturer	Model
		Compressor horsepower	Compressor operating hours
		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 	 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
		that controls the heat recovery based on whether heating is needed.	space).
Check one:	Rebate	Dock door seals	
☐ Dock door seals	\$200 per door	Install date	Total installed cost* (per sensor)
		Number of doors sealed	
		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 gunnlemental dogum	onta
Attach supplemental docume	
Don't forget to submit a copy of the it purchase which must include:	remized invoice(s) or proof of
Contractor name, address and phone number	r
Account holder or business name and installa (as it appears on the Nicor Gas bill) Date installed and operational (clearly labele	
Type of equipment, manufacturer and mode	
Total installed cost (itemized by each piece of qu	ualifying equipment)
Proof of payment or payment terms (for examor paid-in-full stamp)	nple: balance due of zero, financing terms
$\ \square$ Pipe insulation: Linear feet and thickness of	insulation installed
Ozone laundry: Total washing capacity of al	l washers in system, in pounds
Pool/spa cover: Square footage of cover	
Demand-controlled ventilation and kitchen I be submitted with the pre-approval letter.	DCV applications must
For Contractor Circle installing members provided include a customer-signed invoice showing the repurchase price, clearly labeled as a Nicor Gas Ene discounts or rebates unrelated to Nicor Gas show you are not able to get the customer signature of complete and sign the invoice checklist and submit final receipt/invoice.	ebate amount deducted from the ergy Efficiency Program rebate. Other Id be shown as a separate line item. If n the invoice/receipt, have the customer
Applicant information and	signature
The individual/company requesting the rebate of For example: An account holder applying for the work or a Contractor Circle member who provides	e rebate, a landlord who paid for the
Note: Contractor Circle members providing the submit the account holders signature on the rechecklist, showing they received the rebate as a	ceipt/invoice or the commercial invoice
 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 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 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, 2024 and December 31, 2024.

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, 2025, 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 thirdparty 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.