

**Residential Efficiency Rebate Information
for Non-Colorado Springs Utilities Customers
(Landlords and Homeowners Association (HOA) Applicants)**

Overview

Landlords

Landlords that own residential property in Colorado Springs Utilities' service territory are eligible for our residential rebates. However, since these landlords are non-Colorado Springs Utilities customers, the tax exempt status given by the IRS for Residential Efficiency Rebates to their customers does not apply to non-customers.

At the time of application presentation Colorado Springs Utilities must receive a completed IRS form W-9 (Request for Taxpayer Identification Number and Certification) from the landlord. See www.irs.gov for the most updated version. Colorado Springs Utilities' Accounts Payable Department is required (by the IRS) to have a W-9 prior to issuing a payment. Landlords should be aware that under some circumstances they may receive an IRS form 1099-MISC, Miscellaneous Income prior to January 31 of the affected tax year.

Residential Property Owners without an Active Colorado Springs Utilities Account (aka Homeowners Association (HOA) Applicants)

HOA Applicants are indirect Colorado Springs Utilities customers, meaning they receive Colorado Springs Utilities service, but the account is in the name of the HOA. Indirect Colorado Springs Utilities customers that pay utility expenses through a HOA (HOA Applicants) and live in a residential property in Colorado Springs Utilities' service territory are eligible for our residential rebates. HOA Applicants have two options when receiving the residential rebate:

1. The preferred method is that HOA Applicants make arrangements with the HOA to apply rebate credits to the HOA Applicant's portion of the HOA Bill since the rebate credit will be applied to the HOA's Colorado Springs Utilities utility account. Rebate credit amounts applied to utility accounts are not considered reportable income by the IRS.
2. If HOA Applicants elect to receive their rebate directly by check, they must complete an IRS form W-9, Request for Taxpayer Identification Number and Certification. The HOA Applicant should be aware that under some circumstances they may receive an IRS form 1099-MISC, Miscellaneous Income prior to January 31 of the affected tax year.

Processing Landlord and HOA Applicant Residential Rebates

Landlords

1. When the landlord calls Colorado Springs Utilities for special instructions, tell the landlord that an IRS form W-9 will be required with the completed rebate application. Refer the landlord to the IRS web site to get the latest copy of the IRS form W-9. The IRS' web site is: www.irs.gov.
2. If the rebate is approved, the PSS will inform the Rebate PM via Lotus Notes email. The email will include the landlord's full name, street address, city, state and zip code, contact telephone number(s), customer's email address, approved rebates and the total rebate amount due to landlord. The PSS will also send (fax or interoffice mail) the completed IRS form W-9 to the Rebates PM.
3. The PM will process¹ the rebate check request and mail the rebate check to the landlord.
4. If a rebate application is received from a landlord without a completed W-9 form, the PM will contact the landlord and request a copy of the IRS form W-9. The IRS form W-9 is available at the IRS web site – www.irs.gov.

HOA Applicants

1. When the HOA Applicant calls Colorado Springs Utilities for special instructions, tell the HOA Applicant that an IRS form W-9 **or** HOA Credit Letter will be required with the completed rebate application. (The IRS Form W-9 is available at the IRS' web site – www.irs.gov. The HOA Credit Letter is located at the end of the document.)

Check Request

2. If the rebate is approved and the HOA Applicant wants a check, the PSS will inform the Rebate PM via Lotus Notes email. The email will include the HOA Applicant's full name, street address, city, state and zip code, contact telephone number(s), customer's e-mail address, approved rebates and the total rebate amount due to the HOA Applicant. The PSS will also send (fax or interoffice mail) the completed IRS form W-9 to the PM.
3. The PM will process the rebate check request and mail the rebate check to the HOA Applicant.
4. If a rebate application is received from a HOA Applicant and doesn't include a completed W-9 form, the PSS will call the HOA Applicant and request a completed IRS form W-9. The IRS form W-9 is available at the IRS' web site – www.irs.gov.

¹ PM will complete the Direct Pay Check Request and include a copy of the completed W-9. These documents are forwarded to Accounts Payable at Mail Code 929. Allow five business days for accounts payable to process.

HOA Credit Letter

5. If the rebate is approved and the HOA Applicant wants the rebate amount credited to the HOA's Colorado Springs Utilities utility account, the PSS will complete the approval section of the HOA Credit Letter.
6. After the PSS completes the approval section of the HOA Credit Letter, the PSS will mail a copy of the letter to the HOA Applicant and HOA receiving the credit on the Colorado Springs Utilities utility account.
7. The HOA Applicant is responsible for working with the HOA to receive the credit.
8. If a rebate application is received from a HOA Applicant and it doesn't include a completed HOA Credit Letter, the PSS will mail a copy of the HOA Credit Letter to the HOA Applicant for completion. A copy of the HOA Credit Letter is provided below.

Date _____

From: _____ (Rebate Applicant's Full Name)

_____ (Street Address and Unit #)

_____ (City, State and Zip Code)

To: _____ (HOA Name)

_____ (Street Address)

_____ (City, State and Zip Code)

_____ (Utilities Account Number)

_____ (Contact & Phone Number)

Subject: Homeowners Association (HOA) Credit Letter

The applicant named above intends to participate in Colorado Springs Utilities Efficiency Rebates Program. Because the Colorado Springs Utilities utilities account is in the HOA's name, the applicant cannot receive the credit. Instead, the applicant would like to have the credit from the approved rebate(s) applied to the HOA's utilities account and make arrangements with the HOA for application of the credit.

This HOA Credit Letter is a required document that must be submitted with the applicant's rebate application. The purpose of this letter is to obtain approval from the appropriate HOA member who may authorize the applicant's rebate credit to be placed on the HOA's utilities account. This letter also serves as an agreement between the applicant and the HOA which states the applicant will receive credit for the approved rebate amount after the credit is applied to the HOA's utilities account. It is the responsibility of the HOA and the applicant to determine how and when the applicant will receive the credit.

If the applicant and HOA agree to the terms and conditions in this HOA Credit Letter, please complete the letter. The applicant must submit this letter if he/she is requesting the approved rebate amount be placed on the HOA's utilities account.

I, _____, the above named applicant authorize my approved rebate credit to be applied to the HOA's utilities account named above.

_____ Date: _____
Applicant's Signature

I, _____, a duly authorized member of the HOA named above, approve the applicant's request to place the approved rebate amount on the HOA's utilities account. I also agree to make arrangements with the applicant so the applicant receives credit for the approved rebate amount.

_____ Date: _____
HOA Authorized Representative Signature

-----This Section for Colorado Springs Utilities Use Only-----

The applicant named above was approved for a \$_____ rebate on _____ (date). This rebate amount was placed on the above named HOA's utilities account on _____ (date).

_____ Date: _____
Springs Utilities Authorized Representative Signature

A copy of this HOA Credit Letter was mailed to the applicant and HOA at the addresses provided in this letter on _____ (date). A copy of this letter was also filed with the applicant's approved rebate application.

_____ Date: _____
Springs Utilities Employee Signature