

# Efficiency improvements

**Rebates are available for qualifying equipment, services and products purchased and installed between January 1, 2019 and December 31, 2019.**

energySMART rebates are available to Nicor Gas customers on a commercial rate class and multi-family properties consisting of five units or more. Complete all fields in the application to apply for rebates.

**Get ready:**

Review the eligibility requirements and terms and conditions throughout the application to verify that you are eligible for a rebate. Collect all required information listed on page six to complete your application.

**Get started:**

Complete, sign and mail the application. All applications must be postmarked within 90 days of installation or by January 31, 2020, whichever comes first. Mail your signed application and invoice or receipt to:

**Nicor Gas**  
**Attn: energySMART 19-59064**  
**P.O. Box 540071**  
**El Paso, TX 88554-0071**

**Get your rebate:**

You will receive your rebate check approximately six to eight weeks after your application has been reviewed and approved.

To check the status of your rebate, visit [nicorgasrebates.com/status](http://nicorgasrebates.com/status). Need help? Call us at **877.886.4239**. (Mon–Fri, 8 a.m. to 5 p.m.) or email [info@nicorgasrebates.com](mailto:info@nicorgasrebates.com)

**▶ Customer information**

Nicor Gas account number Please provide the first 10 digits of your account number. Include any leading zeros but do not include 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

**Private:** This business is independently owned and operated, and has fewer than 10 locations.  
 Yes  No

**Public:** Please select the public sector class.  
 Local government  State  
 Federal

Applicant contact first name	Applicant contact last name

Phone number	Email address

Site contact first name	Site contact last name

Phone number	Email address

**▶ Contractor information**

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 (if available)



## Does my building qualify as multi-family?

Multi-family properties must consist of five units or more, have permanent or semi-permanent tenants and be an apartment/condominium, assisted living facility or retirement home.

\* Please see page six for additional information on these building types.

## ► Rebate check

Make check payable to (select one)

- Account holder
- Contractor Circle installing member

Landlord  (required if landlord is selected)

Mailing address (if different than installation address)

Attention to

## ► 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)

### Multi-family

- High-rise (5 stories or more)
- Mid-rise (up to 4 stories)
- Assisted living
- Airport
- Assembly (theater, hall, arena)
- College/University
- Convenience
- Correctional facility
- Elementary school
- 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

## ► Applicant signature

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  Promo code (if applicable)



# Product information

Collect the following information from your contractor for the service(s) provided. Verify your invoice/receipt is legible and includes all of the information listed on page six. Contact your contractor before submitting your application if any information is illegible or missing, as that 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.**

## ▶ Boiler reset controls

<b>Check one type:</b>	<b>Rebate</b>
<input type="checkbox"/> Integrated control	<b>\$1.25</b> per MBTUH up to \$1,500 per boiler
<input type="checkbox"/> Add-on control	<b>\$1.25</b> per MBTUH up to \$1,500 per boiler

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

<b>Boiler</b>		
Manufacturer	Model	Number of boilers controlled
<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>Control</b> (add-on control type only)	
Manufacturer	Model
<input type="text"/>	<input type="text"/>

### Eligibility requirements

- Limited to controls on hot water boilers with input capacity  $\geq$  100 MBTUH<sup>†</sup>. Boiler end-use must be space heating.
- Controls must be installed on a boiler in a commercial or multi-family space at the installation address listed on this application.
- Rebates are paid based on the input capacity of the boiler and will not exceed the total cost of the installed control or \$1,500, whichever is less.
- Controls must be installed on an existing boiler.
- Controls must result in an output temperature range  $\geq$  10 F.
- Controls must automatically control boiler output water temperature set point based on outdoor air temperature; manual controls are not eligible.
- Additional documentation may be requested to verify the boiler manufacturer and model. Appropriate documentation may include a picture of the boiler nameplate.

## ▶ Central domestic hot water controls

<b>Check one type:</b>	<b>Rebate</b>
<input type="checkbox"/> Domestic hot water controls	<b>\$660</b> per control

\* **Total installed cost:** the total purchase price of an individual piece of equipment, including the cost of the equipment, materials and external labor. Total installed cost must be itemized by each equipment/product installed and entered above. The itemized contractor invoice must include the total installed cost, itemized by each qualifying equipment/product on the invoice. If self-installed, only the cost of the equipment may be used.

<sup>†</sup> MBTUH = Thousand British Thermal Units per Hour

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

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

Number of tenant units controlled
<input type="text"/>

### Eligibility requirements

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



If you installed more than one type of product or equipment, complete and submit additional copies of applicable pages as necessary.

## ► Pipe insulation

### Check one type:

2" Installed on any outdoor system

Check one:  Steam  
 Hot water

### Rebate

**\$2.00**  
per linear foot

1" Installed on indoor steam system

Dry cleaner?  Yes  
 No

**\$2.00**  
per linear foot

1" Installed on indoor hot water system

**\$2.00**  
per linear foot

1" Installed on indoor pipe <1" diameter

Pipe diameter:  ≤ 1/2"  
 > 1/2" to < 1"

**\$2.00**  
per linear foot

Install date

Total installed cost\*

Total linear feet installed

### 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 (boiler room/crawl space) | <input type="checkbox"/> Unheated space (parking garage, outdoor) |
|---------------------------------------|--|---|

### System type:

- |                                  |  |   |
|----------------------------------|--|---|
| <input type="checkbox"/> Process | <input type="checkbox"/> Space heating | <input type="checkbox"/> Domestic hot water |
|----------------------------------|--|---|

### System pressure (if steam):

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Low (< 15 psig) | <input type="checkbox"/> Medium (≥ 15 psig to < 75 psig) | <input type="checkbox"/> High (≥ 75 psig) |
|--|--|---|

### System recirculation (if space heating):

- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Non-recirculating | <input type="checkbox"/> Heating season only | <input type="checkbox"/> 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 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**
- To qualify, 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**
- To qualify, 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**
- To qualify, 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**
- To qualify, 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.

\* **Total installed cost:** the total purchase price of an individual piece of equipment, including the cost of the equipment, materials and external labor. Total installed cost must be itemized by each equipment/product installed and entered above. The itemized contractor invoice must include the total installed cost, itemized by each qualifying equipment/product on the invoice. If self-installed, only the cost of the equipment may be used.



## ► Pool/spa covers

### Check one:

Installed on indoor pool/spa

**Rebate**  
**\$1.25**  
per sq. ft.

Installed on outdoor pool/spa

**Rebate**  
**\$0.75**  
per sq. ft.

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

### 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.

## ► Ozone laundry

### Check one:

Ozone laundry

**Rebate**  
**\$35**  
per lb. of washer capacity

Install date	Total installed cost* (per ozone system)
Manufacturer	Model
Total system washing capacity	
lbs	

### Eligibility requirements

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

## ► Clothes dryer modulation controls

### Check one:

Clothes dryer modulation controls

**Rebate**  
**\$100**

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

\* **Total installed cost:** the total purchase price of an individual piece of equipment, including the cost of the equipment, materials and external labor. Total installed cost must be itemized by each equipment/product installed and entered above. The itemized contractor invoice must include the total installed cost, itemized by each qualifying equipment/product on the invoice. If self-installed, only the cost of the equipment may be used.



## ► Demand-controlled ventilation

### Check one:

Demand-controlled ventilation

### Rebate

**\$150**

Install date

Total installed cost\* (per sensor)

Sensor manufacturer

Sensor model

Quantity installed (of sensors)

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

### Eligibility requirements

- Rebate is paid per sensor.
- **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 [nicorgasrebates.com/business](http://nicorgasrebates.com/business) OR by emailing [info@nicorgasrebates.com](mailto:info@nicorgasrebates.com)
- 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. 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.
- Must be installed in facility with natural gas space heating equipment.

## ► Kitchen demand-controlled ventilation

### Check one:

Kitchen demand-controlled ventilation

### Rebate

**\$500**  
per HP<sup>†</sup>

Install date

Total installed cost\* (per sensor)

### Sensor

Manufacturer

Model

<input type="text"/>	<input type="text"/>
----------------------	----------------------

### Exhaust fan

Horsepower

### Eligibility requirements

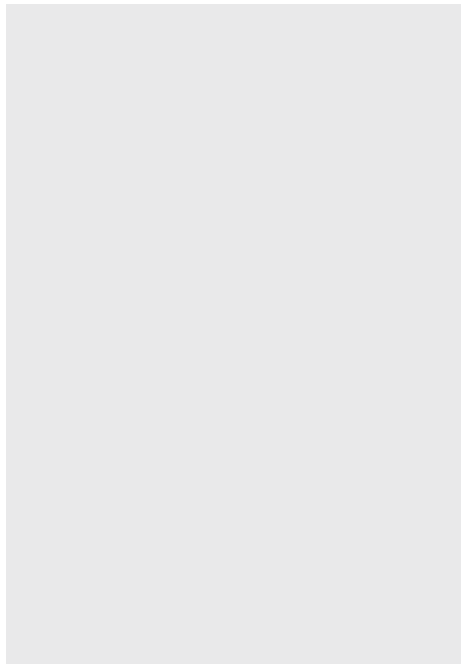
- Rebate is paid based on the exhaust fan horsepower.
- **Pre-approval is required to receive a rebate.** A copy of the pre-approval letter must be submitted with this rebate application. Pre-approval details are available at [nicorgasrebates.com/business](http://nicorgasrebates.com/business) OR by emailing [info@nicorgasrebates.com](mailto:info@nicorgasrebates.com)
- 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 and optic sensors qualify.
- Temperature sensors must be installed in the hood exhaust collar.
- Optic sensors must be installed on the end of the hood.

\* **Total installed cost:** the total purchase price of an individual piece of equipment, including the cost of the equipment, materials and external labor. Total installed cost must be itemized by each equipment/product installed and entered above. The itemized contractor invoice must include the total installed cost, itemized by each qualifying equipment/product on the invoice. If self-installed, only the cost of the equipment may be used.

<sup>†</sup> HP = Horsepower



## ▶ Attach supplemental documents



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

- Contractor name and contact information (if applicable)
- Business or property name and installation address
- Installation date
- Equipment/product manufacturer and model
- Total installed cost (itemized by each piece of qualifying equipment)
- Proof of payment or payment terms (for example: balance due of zero, financing terms or paid-in-full stamp)
- Ozone laundry:** Total washing capacity of all washers in system, in pounds
- Pipe insulation:** Linear feet and thickness of insulation installed
- 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 an energySMART or Nicor Gas rebate. Other discounts or rebates unrelated to energySMART should be shown as a separate line item.
- For demand-controlled ventilation applications only: pre-approval letter**

### 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**

Ventilation system type	Abbreviation
<b>Constant air volume ventilation (CAV), no economizer</b> <ul style="list-style-type: none"> <li>• Does not contain variable frequency drives or variable air volume dampers</li> <li>• Cannot use an economizer for free cooling, likely to be an older system</li> </ul>	CAV, no econ
<b>Constant air volume ventilation (CAV) with economizer</b> <ul style="list-style-type: none"> <li>• Does not contain variable frequency drives or variable air volume dampers</li> <li>• System has the ability to use an economizer for free cooling</li> </ul>	CAV, econ
<b>Variable air volume ventilation (VAV) with economizer</b> <ul style="list-style-type: none"> <li>• Contains variable frequency drives or variable air volume dampers</li> <li>• System has the ability to use an economizer for free cooling</li> </ul>	VAV, econ
<b>Fan coil unit (FCU) for ventilation</b> <ul style="list-style-type: none"> <li>• 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



## energySMART rebate terms and conditions

### Participant eligibility

You are eligible to participate in energySMART ("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.

OR

- Residential customer in a multi-family building that has permanent or semi-permanent residents. Multi-family buildings have five 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, 2019 and December 31, 2019.

### 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, 2020, whichever comes first.
- Include itemized contractor invoice(s) or proof of purchase receipt(s) consisting of:
  - Contractor name and contact information (if applicable)
  - Business or property name and installation address
  - Installation date
  - Equipment/product manufacturer and model
  - Total installed cost (itemized by each piece of qualifying equipment)
  - Proof of payment or payment terms (for example: balance due of zero, financing terms or paid-in-full stamp)
- Include all required supporting documentation.
- Meet instant discount requirements, if applicable.
- Be signed by the Nicor Gas account holder unless the rebate is being made payable to a Contractor Circle installing member.
- Use separate applications if applying for products installed by different contractors.

Online applications must be:

- Submitted online at [nicorgasrebates.com/apply](http://nicorgasrebates.com/apply)
- Accompanied by a copy of the required contractor invoice(s) or receipt(s).

### 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 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:
  - An instant discount rebate application
  - A Contractor Circle installing member signed rebate application
  - A copy of the customer-signed invoice showing the rebate amount deducted from the total purchase price and clearly labeled as a Nicor Gas or energySMART 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 energySMART 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 [nicorgasrebates.com/installer](http://nicorgasrebates.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 energySMART. 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.