

To: Accredited Rating Providers and Certified Raters:

The Internal Revenue Service (IRS) Notice 2006-27 sets the rules for the Certification of Energy Efficient Homes Credit. The rule states that in order to certify a home's compliance to the tax credit the person needs to be accredited by RESNET to use the energy performance measurements approved by RESNET. Section 3.07 of the rules states that for the credit the person authorized to bind the eligible certifier must sign the following statement:

"Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

The IRS has defined the eligible certifier as the individual accredited or otherwise authorized by RESNET (or an equivalent rating network) who conducts the inspection and testing for the certification of the tax credit (certified rater). RESNET will now require that the rating firm/individual must also carry professional liability insurance in the amount of at least \$500,000. In order for RESNET to certify a home energy rating company, the person who is authorized to bind the company must sign and submit to RESNET the following:

"Under the penalties of perjury, I declare that _____ carries a minimum of \$500,000 in professional liability insurance. I also acknowledge that if a rater inaccurately presents facts in support of the certification of the tax credit it could result up to and including RESNET removing its accreditation as a tax credit certifier."

Please remember that the declaration must be signed and sent to RESNET prior to the certification of any homes for the tax credit