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Rev. Proc. 2017-19: Safe harbor, energy-savings performance contract

The IRS today released an advance version of Rev. Proc. 2017-19 providing a safe harbor concerning taxpayer treatment of an energy-savings performance contract (ESPC) energy sales agreement (ESA) between an energy service company and a federal agency as a service contract under section 7701(e)(3).

[Rev. Proc. 2017-19](#) [PDF 55 KB] also provides an example of an ESPC ESA.

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