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## Tax Information

## Bulletin 5070

**Bulletin:** 5070  
**Date:** June 6, 2008  
**Subject:** Commercial electricity customers applying for a rebate under the "Your Energy Rebate Program"

### Commercial Electricity Customers

If you are charged commercial service rates for your electricity, you will continue to be able to claim a rebate on your full power bill issued until the end of August, 2008. As of September 1, 2008, the new thresholds will apply to commercial service rates as billed. The threshold calculated at 27.4 kWh per day for the service period, will apply to each residential unit and the common area to the residential units as a separate unit. The example below illustrates how this is to be applied when applying for your rebate after September 1, 2008.

The demand charge will no longer be eligible as of September 1, 2008.

### Sample Commercial Electricity Rebate Calculation

(Floor space - 80% Residential)  
(400 residential units)

Invoice dated September 7, 2008 for Service from August 1 to 31, 2008

Rate Calculation		
Total energy charges	\$40,000.00	
Less demand charge	<u>7000</u>	
Charge for kWh used	\$33,000.00	<b><u>\$33,000.00</u></b>
Total kWh used	450,000 kWh	
kWh rate (eligible energy charge ÷ total kWh used) \$33,000.00 ÷ 450,000 kWh		<b><u>\$0.0733 / kWh</u></b>
Residential Portion Calculation		
Total kWh used	450,000 kWh	
% Eligible residential	<u>80%</u>	
Residential kWh used (450,000 x 80%)		<b><u>360,000 kWh</u></b>
Threshold calculation		
# residential units plus 1 common area	401 units	
Days in billing period	30 days	
kWh threshold (401 units x 30 days x 27.4 kWh/day)		<b><u>329,622 kWh</u></b>

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<b>Eligible Energy Calculation</b>		
Residential kWh used	360,000 kWh	
kWh threshold	329,622 kWh	
kWh eligible for rebate (residential kWh minus threshold kWh) 360,000 kWh - 329,622 kWh		<b><u>30,378 kWh</u></b>
<b>Rebate Calculation</b>		
kWh eligible for rebate	30,378 kWh	
kWh rate	\$0.0733/kWh	
Amount eligible for rebate (rate x kWh eligible for rebate) \$0.0733/kWh x 30,378 kWh		<b><u>\$ 2,226.71</u></b>
Rebate percentage	<u>8%</u>	
<b>Amount of rebate (\$2,226.71 x 8%)</b>		<b><u>\$178.14</u></b>

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