



Premium Efficiency Heat and Energy Recovery Ventilation Systems

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for properly installed and tested heat and energy recovery ventilation new or replacement systems. The tax credit is an amount based on the annual energy savings or 25 percent of the system components, including controls. Note that this does not include installation labor. The maximum tax credit for a qualifying new or replacement system based on estimated annual energy savings is specified by the Oregon Department of Energy on the qualifying equipment list. Visit our Web site www.oregon.gov/energy or call us at 1-800-221-8035 for a list.

This tax credit is available to Oregon residents and is in addition to other utility or efficiency program rebates or incentives. For details on who is eligible for the tax credit, see the next page.

Don't wait to apply for the tax credit as processing may take several weeks. You will receive a certification card that you will need when you file your Oregon Tax Return.

Take the following steps to receive your tax credit:

- 1. Verify that the Heat and Energy Recovery Ventilation System is eligible for a tax credit.** Look up the equipment by manufacturer and model number in the Oregon Department of Energy list of qualifying Heat and Energy Recovery Ventilation Systems. If it isn't listed, the unit may not be eligible for a tax credit. Contact the company that installed the system for clarification.
- 2. Attach a copy of your final itemized receipt. Make sure your contractor provides an invoice that separately lists the system component costs and labor costs.** Your receipt should mark the date, make and model of the equipment and the amount paid.
- 3. Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Heat and Energy Recovery Ventilation Systems.** Mail your application to the Oregon Department of Energy to the address listed on the back of the application. If you qualify for the tax credit, The Department of Energy will approve your application and send you a certification postcard specifying the qualifying tax credit amount.
- 4. Claim the tax credit on your state income tax form.** Keep your certification postcard, a copy of your application, and proof of payment with your tax records. **Do not attach them to your tax return.** Upon audit or examination, the information shall be made available to the Oregon Department of Revenue to verify any credit claimed. Tax credits not taken in the first tax year may be carried forward for up to five years.

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Eligibility for the Oregon Residential Energy Tax Credit

To qualify for the Oregon Residential Energy Tax Credit, you must be an Oregon resident and the equipment must be located in an Oregon dwelling that is your primary or secondary (vacation) residence.

The tax credit issued normally applies to the tax year the equipment was purchased or placed in service, as long as it is placed in service by April 1st of the following year and the Oregon Department of Energy has received your completed application by this date.

The Oregon Department of Energy certifies the energy efficiency of systems and equipment for the Oregon Residential Energy Tax Credit program. It is the applicant's responsibility to ensure compliance with all other eligibility requirements. If you have questions concerning claiming the credit on your Oregon tax return, contact the Oregon Department of Revenue at 1-800-356-4222 or (503) 378-4988.

Note: Your Social Security Number is required to process your tax credit application. It is used to establish your identity for tax purposes only and is authorized by Section 405, Title 42 of the United States Code. We cannot process your application without it.

Pass-through Option

If you are a full-time Oregon resident and do not have an Oregon income tax liability, you may choose to transfer your tax credit to another full-time Oregon resident or Oregon business that does have tax liability. The Pass-through Option will allow you to transfer your tax credit to an individual or business with an Oregon tax liability who will make a lump-sum payment to you based on a percentage of the certified tax credit amount. To use this option, complete this application form first. Your application will be reviewed for eligibility. A *Pass-through Option Application* will be sent to you in return. You and your pass-through partner (the tax credit recipient) will complete and sign the *Pass-through Option Application* and mail it to the Oregon Department of Energy. You are responsible for finding your own pass-through partner. The Oregon Department of Energy will then issue the tax credit certification to the pass-through partner. **The pass-through option is a one-time transfer and is final. There may be tax implications. We advise you to consult with your tax preparer or call the Department of Revenue.**

If you have questions concerning claiming the tax credit on your Oregon tax return, contact the Oregon Department of Revenue at 1-800-356-4222 or (503) 378-4988.

If you have any questions about equipment eligibility and application process, see the Oregon Department of Energy Web site: www.oregon.gov/energy/ or call us toll-free: 1-800-221-8035. In Salem, please call (503) 378-4040.



Application and Verification Form
For Residential Energy Tax Credit

Premium Efficiency Heat and Energy Recovery Ventilation Systems

Oregon Department of Energy

625 Marion St. NE
Salem, OR 97301-3737
Toll-free: 1-800-221-8035
Salem: (503) 378-4040 Fax (503) 373-7806
Web site: www.oregon.gov/energy



All incomplete applications will be returned to applicant and will not be processed

1. Customer Information		*Required to process				
Name:		*Social Security No. ^A :				
Mailing address:		Daytime phone:				
City:	Oregon County:	State:	Zip:			
Street address where appliance(s) will be used (if different)						
City:	Oregon County:	State:	Zip:			
If different than mailing address, please explain:						
Check if this is your: <input type="checkbox"/> Primary residence <input type="checkbox"/> Secondary (vacation) residence <input type="checkbox"/> I am the renter of this property <i>(Landlords and builders do not use this form. Please apply through the Business Energy Tax Credit program.)</i>						
2. Utility Information						
Name of electric utility company		Name of natural gas utility company:				
Fuel used for by water heater: <input type="checkbox"/> Electricity <input type="checkbox"/> Natural gas <input type="checkbox"/> Other (specify):						
3. Equipment Information						
Provide the following information for the heat or energy recovery ventilation system (HRV or ERV) for which you are claiming a tax credit, and attach receipts for your purchase(s) :						
Manufacturer	Model no.	Type of System	Net supply air flow ^B	Tax Credit ^C	Price ^D	Date of Installation
Van EE EXAMPLE	1001 HRV	HRV	197 cfm	\$150	\$1,260	Jan 5, 2012
Installer:						
Address:						
System Total Cost: <input type="checkbox"/> New construction <input type="checkbox"/> Retrofit						

^A The request is authorized by Section 405, Title 42, of the United States Code. It is used to establish your identity for tax purposes only. We cannot process your application without it.
^B In cfm, from the Oregon Department of Energy qualifying equipment list for the Oregon Residential Energy Tax Credit
^C From the Department of Energy qualifying equipment list or 25 percent of the net purchase price of the equipment, whichever is less.
^D Purchase price for equipment and controls only (no labor).

FOR OFFICE USE ONLY
File No.:
Date Received:
Tax Credit Amount:
Tax Year:

4. Pass-Through Option (Homeowner completes)

I want to keep the full tax credit myself

I want to transfer my tax credit to Oregon resident Oregon business

• If your tax credit is \$1,500 or less:

- Your pass-through partner will pay you 95% of the certified tax credit amount
- Your pass-through partner will receive 100% of the tax credit to be taken in one year

• If your tax credit is more than \$1,500:

- And your pass-through partner is a full-time Oregon resident, the partner will pay you 86% of the certified tax credit amount
- And your pass-through partner is an Oregon business, the partner will pay you 80% of the certified tax credit amount
- Your pass-through partner will receive 100% of the tax credit with a maximum amount of \$1,500 filed per year

To use this Pass-through Option, complete this application form first. Your application will be reviewed for eligibility. A Pass-through Option Application will be sent to you in return. **You are responsible for finding your own pass-through partner** (either a full-time Oregon resident or a business with Oregon state tax liability). You and your pass-through partner (the tax credit recipient) will complete and sign the Pass-through Option Application and mail it to the Oregon Department of Energy. **The pass-through option is a one-time transfer and is final.** The Department of Energy will then issue the tax credit certification to the pass-through partner. **Important: There may be tax implications for the pass through partner. We advise you to consult with your tax preparer.**

5. Declarations and Installation Verification

I understand that the Oregon Department of Energy does not make any warranty concerning the performance, operation, installation or any other characteristic or feature of the Heat and Energy Recovery Ventilation System(s). Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. I certify that I am the original owner of the system(s). I certify that the system(s) are not installed in a recreational vehicle or motor home. By signing below, I (we) certify that the Heat and Energy Recovery Ventilation System described in this application is installed and that the information contained herein is accurate and true.

The Oregon Department of Energy does not sell information from this application as a mailing list. However, we may be required to disclose the name, address and phone number from your application under the Oregon Public Records law ORS 192.410 et seq. We can withhold the address and phone number following a written request explaining personal safety concerns, such as a temporary restraining order. The Oregon Department of Energy does not endorse any company that requests the information.

6. Application Signatures

You must sign below.

Signature of Applicant: _____ Date _____

Signature of Joint Applicant: _____ Date _____

Co Applicant:

Only if two or more persons are purchasing this system **and** filing separate tax returns,

Name: _____ Address: _____ % ownership: _____

Social Security Number: _____ Applicant Signature: _____ Date: _____

7. Mailing Instructions

Before mailing, be sure your application is complete. It should include:

- Application form with your Social Security Number and signature
- Copy of itemized final receipt with full model numbers and your equipment-only cost.

Photocopy all documents for your records and mail to the address below.

Note: The Oregon Department of Energy certifies the energy efficiency of systems and equipment for the Oregon Residential Energy Tax Credit program. It is the applicant's responsibility to ensure compliance with all other eligibility requirements. If you have questions concerning claiming the credit on your Oregon tax return, contact the Oregon Department of Revenue at 1-800-356-4222 or (503) 378-4988.

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