



Application and Verification Form
for Residential Energy Tax Credit Certification – Instructions

Premium Efficiency Water Heaters and Wastewater Heat Recovery Systems

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for premium efficiency water heaters and wastewater heat recovery systems certified energy-efficient by the Oregon Department of Energy. The equipment must be new and located in an Oregon dwelling that is your primary or secondary residence. Motor homes or recreational vehicles do not qualify as dwellings.

Lists of eligible equipment by manufacturer and model are available from your dealer or from the Oregon Department of Energy and are updated regularly. Visit our Web site or call us at the number below.

SAVE TIME
Apply on line and print out
your tax credit certificate
immediately. Go to:
www.oregon.gov/energy

Take the following steps to receive your tax credit:

Don't wait until tax season to apply for the tax credit as processing will take several weeks. You will receive a Certification card that you will need when you file your tax return. You can apply for and claim the credit for the tax year you purchase the appliance as long as you place it in service by April 1 of the following year.

- 1. Verify that the equipment you are buying is eligible for a tax credit and determine the tax credit amount.** Look up the equipment you intend to buy by manufacturer and model number on the Oregon Department of Energy list of qualifying water heaters or wastewater heat recovery systems. The tax credit you may claim is the amount on the list of qualifying equipment or 25 percent of the net purchase price of the equipment (not total job cost), whichever is less. If it doesn't appear, the equipment may not be eligible for a tax credit. Contact the Oregon Department of Energy for clarification.
- 2. Submit a completed *Application and Verification Form for Tax Credit Certification - Premium Efficiency Water Heaters and Wastewater Heat Recovery Systems* or apply on line from our Web site.** Enter the model number as it appears on our list. Please print the application form, sign it and mail it with a copy of your receipt to the Oregon Department of Energy. Be sure to include your Social Security Number as we cannot process your application without it.

Include a copy of your receipt that clearly shows the date, name of the dealer or installer, the make and model number of the equipment and the amount paid. Eligible expenses include receipts for your miscellaneous plumbing fittings, but not labor. If you qualify for the tax credit, the Oregon Department of Energy will approve your application and send you a Certification card indicating the qualifying tax credit amount.

- 3. Claim the tax credit on your state income tax form.** Keep your Certification card, a copy of your application, and proof of payment with your tax records. Do not attach them to your tax return. The Oregon Department of Revenue may request a copy of the information from you. You may carry forward any unused credit for up to five years.

OVER

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. Owners of equipment installed in rental and commercial property should use the Business Energy Tax Credit program.

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

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.**

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.

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

IMPORTANT: The program rules for the Oregon Department of Energy's Residential Energy Tax Credit program have changed. The new administrative rules went into effect on July 1, 2010 and can be viewed at: <http://www.oregon.gov/ENERGY/CONS/Rulemaking2010-RETC.shtml>.





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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

SAVE TIME
Apply on line and print out
your tax credit certificate
immediately. Go to:
www.oregon.gov/energy

1. CUSTOMER INFORMATION				* Required to process
Name:		Social Security No.:		
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 equipment is installed in your: <input type="checkbox"/> Primary residence <input type="checkbox"/> Vacation home; or <input type="checkbox"/> I am a renter <i>(Landlords and builders do not use this form. You must apply through the Business Energy Tax Credit Program.)</i>				

2. UTILITY INFORMATION	
Name of electric utility company	Name of natural gas utility:
Fuel used for by water heater: <input type="checkbox"/> Electricity <input type="checkbox"/> Natural gas <input type="checkbox"/> Other (specify):	

3. INFORMATION ON EQUIPMENT				
Provide the following information for the water heating or wastewater heat recovery (HR) system for which you are claiming a tax credit, and attach receipts for your purchase(s):				
Brand	Model No.	Net Price ^A	Tax Credit ^B	Date of Purchase
<i>Example</i>	<i>R75LSi</i>	<i>\$1270</i>	<i>\$317</i>	<i>July 4, 2010</i>

- A Your purchase price of the water heater (or waste water heat recovery device) and plumbing fittings needed for installation. Do not include installation labor cost or rebates.
- B The lesser of 25 percent of the net purchase price of the appliance or the amount shown on the Oregon Dept of Energy qualifying equipment list.
- * The request for your Social Security Number 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.

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

4. PASS-THROUGH OPTION

- I want to keep the full tax credit myself
- I want to transfer my tax credit to another Oregon resident (see below)

If you are an Oregon resident, the Pass-through Option will allow you transfer your tax credit to an individual with an Oregon tax liability who will make a lump-sum payment to you equal to 95% 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. The Department of Energy will then issue the tax credit certification to the pass-through partner. **Important: There may be tax implications when using the Pass-through Option. 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 this appliance. Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. By signing below, I (we) certify that the system(s) described in this application is (are) 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

I agree to statements above: Applicant signature: _____ Date _____

If there is a co-applicant **who signs a separate tax return**, co-applicant completes the following:

- I agree to statements above: Co-applicant signature: _____ Date _____
- Printed name of Co-applicant: _____ Social security no.* _____
- Address of Co-applicant: _____
- Percent of ownership of Co-applicant _____% (Balance to the applicant)

If more than two persons are purchasing this system and file separate tax returns, give names, addresses, social security numbers, and percentage of ownerships on a separate sheet of paper.

7. MAILING INSTRUCTIONS

Photocopy all documents for your records. Attach a clear copy of proof of purchase to your application and mail to: Oregon Department of Energy, 625 Marion St. NE, Salem, OR 97301-3737

Note: The Oregon Department of Energy certifies the energy efficiency of appliances 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.