

# Business Energy Tax Credit Application for Final Certification for Pass-through Projects

1. When the project is finished, the project owner should complete this application. The project owner must be the same entity as on the Preliminary Certificate. The person signing for the project owner must be the owner or an owner, partner, managing member or shareholder of the project owner. **Important: There may be tax implications to using the Pass-through Option. Please consult with your tax preparer.**
2. Please complete all questions. Incomplete applications will cause a delay in the issuance of your final tax certification.
3. Include verification of your **total** project costs. Certified final eligible costs may not exceed the preliminary certified costs unless you have submitted your project changes in writing and received approval from the Oregon Department of Energy before you completed your project. Cost increases alone are **not** sufficient for the Oregon Department of Energy to issue a revised Preliminary Certification.
  - If the final total project costs are less than \$50,000, include copies of the invoices/receipts, please make sure they show the date of purchase or installation, the date of payment, are clearly marked “PAID in full” and are identified as from the contractor or vendor. Copies of canceled checks (both sides) may be sent in to provide proof of payment if the invoice/receipt do not indicate payment has been made.
  - If the final total project costs are \$50,000 or more, send a letter signed by a Certified Public Accountant (CPA) *who is not an employee of your business*. A sample CPA letter is available on our Web site, [www.oregon.gov/ENERGY/CONS/BUS/docs/CPA.pdf](http://www.oregon.gov/ENERGY/CONS/BUS/docs/CPA.pdf).
4. If part of the project included equipment that is leased, include a copy of the lease in the cost verification. If costs were paid with loan proceeds, include a copy of the loan document. You must submit documentation from your lender that the loan is current and not in default.
5. List any utility, Energy Trust of Oregon and other financial incentives and federal tax credits you receive (or expect to receive) for this project. The total of your financial incentives, federal tax credit and the Business Energy Tax Credit may **not** exceed the net project costs.
6. Project owners, except for transportation projects, must submit documentation from the county property tax assessor that the property taxes on the property where the facility is located are current.
7. Project owners must submit documentation regarding applicable permits and licenses required by the facility and compliance with land use laws, if applicable.
8. Project owners must report the number of jobs hours worked related to the construction, operation and maintenance of the project. For operation and maintenance hours, you may include an estimate for first five years of project operation.
9. The project owner must complete and sign the Project Owner Statement. The Project Owner must be exactly the same entity as that issued on the Preliminary Certificate. If there has been a change in ownership, please contact the Oregon Department of Energy at 1-800-221-8035.

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10. Mail the completed original final application to:

Oregon Department of Energy  
625 Marion St. N.E.  
Salem, OR 97301-3737

11. **If you do NOT have a pass-through partner** (the tax credit recipient) at this point, mail your application to the Oregon Department of Energy. We will review your final application. If approved, the Oregon Department of Energy will provide a Certified Amount Letter to you that indicates the certified final eligible costs. We will place your final application on “hold” status until a partner is secured. By having your portion of the paperwork finalized and on “hold,” the remaining steps can be completed in a timely manner when a pass-through partner becomes available.
12. **If you do have a pass-through partner** and both you and the pass-through partner have signed this Application for Final Certification for Pass-through Projects, mail the completed application to the Oregon Department of Energy and we will review it. If approved, the Oregon Department of Energy will then issue a Certified Amount Letter to you that indicates the certified final eligible costs. We will then issue the pass-through partner a Pass-through Agreement Payment Letter. They will make a lump sum cash payment to the project owner equal to the pass-through amount indicated on the Pass-through Agreement Payment letter. The Pass-through partner should not make the pass-through payment to the Project Owner until authorized to do so by the Pass-through Agreement Payment Letter.
13. The project owner will notify the Oregon Department of Energy in writing or by e-mail that the payment has been received.
14. The Oregon Department of Energy will issue the Business Energy Tax Credit Final Certificate to the pass-through partner (tax credit recipient).

**Important:** If the project is sold, traded or disposed in some way, or if the terms of a leased project have ended after the Oregon Department of Energy has issued the Final Certificate, the project owner must notify the Oregon Department of Energy in writing within 60 days of the event and before any additional tax credits are claimed.

**Questions?** For questions on claiming the tax credit, contact the Oregon Department of Revenue ([www.oregon.gov/DOR](http://www.oregon.gov/DOR)) or call 1-800-356-4222.

For all other questions, contact the Oregon Department of Energy at [www.oregon.gov/energy](http://www.oregon.gov/energy) or call 1-800-221-8035 (toll-free in Oregon) or 503-378-4040 (Salem).

**All BETC applicants must apply for, and receive, their final certification from the Oregon Department of Energy prior to July 1, 2012, when the BETC program is scheduled to sunset. Prior to the program sunset, the Department will process a complete final certification application received by April 30, 2012. The Director does not guarantee that a complete final certification application received after April 30, 2012 will be processed prior to the program sunset. OAR 330-090-0133(1)(b)**



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# Application for Final Certification for Pass-through Projects

<b>For office use only</b>
Application #:
Date received:
Final certified cost:

**Application must be complete.**

<b>1. Project information</b>		
Application #: (See Preliminary Certificate)		
Project owner name (Must be the same as the Preliminary Certificate):		
Are you subject to Oregon personal income tax, Oregon corporate excise tax or Oregon corporate income tax? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Contact person:	Title:	
Mailing address:		
City/state/zip		
Phone:	E-mail:	
Site address of project:		
City:	County:	Zip:
<b>2. Date of project completion</b>		
(The specific date the project is operational and all contractors, vendors, etc., have been paid in full)		
Date the project is operational and all contractors, vendors, etc. paid in full	/ /	
Was the project completed as proposed in the Preliminary Application?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, please answer the following questions (attach additional pages if necessary):		
A. Describe the changes.		
B. How do these changes affect energy savings or production?		
C. How did these changes affect project costs?		
<b>3. Permits and licenses (Check one)</b>		
<input type="checkbox"/> The facility complies with all applicable permits and licenses required under local and state laws		
<input type="checkbox"/> My facility did not require any permits or licenses under local and state laws		

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**4. Compliance with land use laws of city and/or county (Check one)**

- The facility complies with or has a variance from the land use laws of the city/county where the facility is located
- Compliance with land use laws is not applicable to my facility

**5. Facility property taxes**

- I have submitted with this application documentation from the county where the facility is located that the facility property taxes are current (not applicable to transportation projects)

**6. Jobs & Employment**

Provide the jobs and employment hours of those directly related to the construction, installation, operation or maintenance of the project. ODOE may require you to provide documentation or other written proof to support reported estimates on jobs and hours worked related to this project.

Step 1: Determine the jobs that directly relate to the construction, installation, operation or maintenance of the project. You may include jobs of contractors and sub-contractors if their scope of work is directly related to the project. Do not include the jobs of those who work in the facility but are unrelated to the construction, installation, operation or maintenance of the project (such as overhead, support staff or workers whose scope of work does not involve the construction, installation, operation or maintenance of the project). Do not include employment impact upon material suppliers and central service providers (indirect jobs) or on the local community (induced jobs).

Step 2: For each job listed, estimate the number of hours worked directly related to (a) construction or installation activities for this project and (b) operation or maintenance activities for this project. For operation or maintenance hours, you may include an estimate for first five years of project operation.

Step 3: Total the number of hours (6a, 6b)

**Construction or Installation Jobs and Hours**

Type of Construction or Installation Job	# of Jobs	Total # of Hours
<b>Construction or Installation Jobs and Hours Total</b>		<b>6a.</b>

**Operation or Maintenance Jobs and Hours (first five years of operation/maintenance of the project)**

Type of Operation or Maintenance Job	# of Jobs	Total # of Hours
<b>Operation or Maintenance Jobs and Hours Total</b>		<b>6b.</b>

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<b>7. Business Plan</b>	
As a project owner, I intend to maintain and operate this business for at least 5 years.	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
Have you received or applied for other Business Energy Tax Credits for this facility or other facilities?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
If YES, please list the application numbers:	
<b>8. Project cost</b>	
<b>Final project costs</b> (Regardless if these costs are eligible costs for the Business Energy Tax Credit Do not include interest, warranty charges, maintenance or other costs prohibited by OAR 330-090-0110(20)(b))	<input type="checkbox"/> I have enclosed a CPA letter if final project costs are \$50,000 or more or itemized invoices if less than \$50,000
	8a. \$
For new construction, extensive remodeling or replacing equipment that is beyond its useful service life: <b><u>Deduct cost of system that meets Oregon code</u></b>	
(If codes do not apply, subtract the cost of your least-efficient alternative that is standard practice.)	
Describe in detail how this cost was determined. Attach vendor quotes if available.	
	8b. \$
<b>Eligible Project Cost: (8a minus 8b)</b>	8c. \$
<b>Insert the lesser of the following:</b>	
<b>The applicable maximum eligible facility cost per Schedule A (last page of application): (ORS 469.200(1) or OAR 330-090-0110 through 0150) <u>or</u></b>	8d. \$
<b>The applicable maximum eligible facility cost based on simple payback or technical requirements if known (such as maximum eligible calculator for solar projects or incremental costs that exceed Oregon Code)</b>	
<b>Certified Project Cost - Insert the lesser of 8c or 8d</b>	8e. \$
<b>Loan contracts or binding agreements:</b> If your project was paid for with loan agreements or binding contracts, you must provide documentation from the lender that your loan/contract is not in default. Please check one.	
<input type="checkbox"/> Yes – I have a loan agreement or binding contract to pay for this project. I have included required documentation from the lender that my loan/contract is current and not in default.	
Amount of loan:	
Lender:	
<input type="checkbox"/> No – I did not have a loan agreement or binding contract to pay for this project.	

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**9. Facility Incentives**

Please list any utility, Energy Trust of Oregon, or other organization rebates or incentives (not loans) or any federal tax credits that you received (or expect to receive) for this project. List the name of the group and the amount received. If there are none, check the appropriate box, **this is required**. The sum of all financial incentives and a federal tax credit and the Business Energy Tax Credit may not exceed 100 percent of the final eligible project costs.

**The project did not receive any incentives.**

Type of Incentive	Amount	
Federal Business Energy Investment Tax Credit (ITC)	\$	<input type="checkbox"/> Tax Credit <input type="checkbox"/> Taking as a Grant <input type="checkbox"/> Not Applicable
Other Federal Grants	\$	
Other Federal Tax Credits	\$	
Energy Trust of Oregon	\$	
Utility Incentives (investor or publicly owned)	\$	
Fuel Oil Dealer Incentives	\$	
Large electric consumer self directed funds Incentives	\$	
<b>Sub-total Incentives</b>	<b>\$</b>	

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**10. Project Owner Statement** (All fields must be completed)

1. I certify that the information in this application is correct and I am the owner of this energy project. I have complied with all conditions of the Preliminary Certificate: ORS 469.185-225, 315.354, 315.356, and OAR 330-090-0105 to 330-090-0450. I grant to the Oregon Department of Energy permission to inspect the project for compliance with tax credit requirements either before issuing Final Certification or during the years in which a tax credit is being claimed.
2. I understand that Oregon Department of Energy approval and certification of my project is for tax credit purposes only. The Oregon Department of Energy does not guarantee or in any way ensure the performance of any equipment, the quality of any system or the reliability of any dealer.
3. I will comply with the provision that the facility must operate in accordance with the representation made in the Application for Preliminary Certification. I understand that I must inform the Oregon Department of Energy in writing within 60 days and before any additional tax credits are claimed if the facility is sold, traded or disposed of in some way, or if the term of a leased facility has ended and that the Director will revoke the Final Certification.
4. I certify that the project complies with all local, state and federal requirements and I obtained all necessary permits.
5. I understand that this tax credit application is a public record and that Oregon Department of Energy may be required by law to disclose information in this tax credit application to the public on request. I have marked any information that I request be kept confidential. I understand that marking information does not guarantee that it will be kept confidential and that the Director of the Oregon Department of Energy will make any decisions regarding public disclosure of information contained in this application in accordance with the Oregon Public Records Law.
6. I understand that the Oregon Department of Energy does not endorse any company that requests information on this application and does not sell information as a mailing list.
7. I hereby (a) release the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents, and agree to defend and indemnify the foregoing from and against any claims, demands, or costs (including attorney and expert witness fees at trial and on appeal) arising from or in any way related to claims made by applicant or any parent or subsidiary of applicant and which are related in any way to the Oregon Department of Energy's issuance or failure to issue any pre-certification or final certification to applicant for a Business Energy Tax Credit, or the inability to obtain a Business Energy Tax Credit; and (b) agree to reimburse the State of Oregon for any damages, costs and expenses, including, but not limited to attorney fees and reasonable expenses for agency staff and in-house legal counsel incurred as a result of, or arising from or in any way related to the applicant obtaining certification for a Business Energy Tax Credit by fraud or misrepresentation or failing to construct or operate the facility in compliance with the plans, specifications and procedures in any certification to applicant for a Business Energy Tax Credit. Agreement to the terms of this paragraph by applicants that are agencies of the State of Oregon is subject to the limitations of Article XI, section 7 of the Oregon Constitution and the Oregon Tort Claims Act (ORS 30.260 through 30.300).
8. I understand that the sum of all financial incentives for this project and the tax credit amount can not exceed the total eligible project cost.
9. I verify that the project owner does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference or gender.

**Project Owner Name:** (Must be the same as the Preliminary Certificate)

**Application #**

**Mailing Address:**

**City/state/zip:**

**SSN or Tax ID#:**

By signing this Statement, I acknowledge that I have read and agree with the terms and conditions of the Project Owner Statement and have not altered it in any way. I certify that I am the owner, partner, member, officer or shareholder of the project owner.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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**11. Tax Credit Recipient Statement** Please photocopy for each tax credit recipient

**Completed by each pass-through partner, leave blank if no partner identified.**

1. I understand that OAR 330-090-0130 authorizes the Oregon Department of Energy to use my federal tax identification or social security number as an identification number in maintaining internal records and may be shared with the Oregon Department of Revenue to establish the identity of an individual in order to administer state tax law.
2. I understand that the tax credit recipient must comply with Oregon Department of Revenue requirements to document that the credit has been appropriately assigned, allocated or transferred, and claimed, and that compliance is subject to audit.
3. I understand that this tax credit application is a public record and that Oregon Department of Energy may be required by law to disclose information in this tax credit application to the public on request. I have marked any information that I request be kept confidential. I understand that marking information does not guarantee that it will be kept confidential and that the Director of the Oregon Department of Energy will make any decisions regarding public disclosure of information contained in this application in accordance with the Oregon Public Records Law.
4. I understand that the Oregon Department of Energy does not endorse any company that requests information on this application and does not sell information as a mailing list.
5. The undersigned Tax Credit Recipient hereby releases the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents, and agrees to defend and indemnify the foregoing from and against any claims, demands, or costs (including attorney and expert witness fees at trial and on appeal) arising from or in any way related to claims made by Tax Credit Recipient or any parent or subsidiary of Tax Credit Recipient and which are related in any way to the Oregon Department of Energy's issuance or failure to issue any pre-certification or final certification to applicant for a Business Energy Tax Credit, or the inability to obtain a Business Energy Tax Credit. This release and indemnification does not affect the right of the undersigned to claim a Business Energy Tax Credit on an Oregon tax return under a final certification issued by the Oregon Department of Energy and in accordance with applicable law.
6. I verify that the tax credit recipient does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference or gender.
7. I have completed this form to the best of my knowledge.

<b>Tax Credit Recipient (All fields must be completed. Please print)</b>		<b>Application #</b>
Tax credit recipient name:		
Recipient SSN or Tax I.D. #:	Tax credit share:        %	
<input type="checkbox"/> I certify that I am an individual or corporation that has an Oregon tax liability. *(A pass-through tax credit may <b>not</b> be issued to a partnership, an LLC, or an LLP filing taxes as a partnership.)		
Recipient mailing address:		
City/state/zip:		
Recipient phone:	Recipient E-mail:	
<input type="checkbox"/> I have read and agree with the terms and conditions of the Tax Credit Recipient Statement above and have not altered it in any way.		
Signature of tax credit recipient:		Date:
Printed Name:		

\* Information will be shared with the Oregon Dept of Revenue to administer state tax law. Please contact the Oregon Dept of Revenue for more information 1-800-356-4222.

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**Schedule A**

Maximum Eligible Facility Cost	Type of Energy Facility
\$40 million	Renewable energy resource equipment manufacturing facility
\$2.5 million	Renewable energy resource equipment manufacturing facility used to manufacture electric vehicles
\$20 million	Renewable energy resource facility
5% eligible cost, no more than \$7 million	Wind facility with an installed capacity of more than 10 MW issued a preliminary certificate during 2010
5% eligible cost, no more than \$5 million	Wind facility with an installed capacity of more than 10 MW issued a preliminary certificate during 2011
5% eligible cost, no more than \$3 million	Wind facility with an installed capacity of more than 10 MW issued a preliminary certificate on or after January 1, 2012
\$10 million	Other facility, except rental weatherization. Please see note below for other facilities with a maximum tax credit
\$5,000	Rental weatherization per dwelling unit

<b>For new construction <u>or</u> when replacing systems beyond their useful life.</b>	
Deduct costs of the system that meets Oregon code from estimated project costs.	Code System Cost \$

Note: The following maximum tax credits apply:

- \$9,000 tax credit for homebuilder installed renewable energy facility, not to exceed 50% of cost
- \$12,000 tax credit for homebuilder installed renewable energy facility that also is a high performance home, not to exceed 50% of cost