



Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers certified by the Oregon Department of Energy. This equipment provides substantial savings in both natural gas and electricity over other models.

A list of eligible furnaces, boilers and air handlers by manufacturer and model number is available from the Oregon Department of Energy. Visit our Web site or call us at the number below. The list of eligible models is updated as new models come on the market. Note: “hybrid” or dual-fuel heat pumps with a tax credit eligible gas furnace as backup are only eligible for a single tax credit on the primary heating equipment, usually the heat pump. Only air handlers used with a boiler or tankless water heater (hydronic system) are eligible.

This tax credit is available to Oregon residents and is in addition to other utility or efficiency program rebates or incentives. The system(s) must be new and located in an Oregon dwelling that is your primary or secondary (vacation) residence. 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'll receive a Certification card that you will need when you file your tax return.

Take the following steps to receive your tax credit:

1. **Verify that the furnace, boiler or hydronic air handler you are buying is eligible for a tax credit.** Look up the equipment by manufacturer and model number in the Oregon Department of Energy list of qualifying furnaces, boilers and hydronic air handlers. 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. **Submit a completed *Application and Verification Form for Tax Credit - Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers*.** Be sure to include all required information on the application, including your Social Security Number, full model number and AHRI number of the equipment installed. The tax credit amount is the lesser of 25% of the net equipment cost (not total job cost) or \$350 for furnaces, \$225 for boilers, and \$125 for hydronic air handlers.
3. **Attach a copy of your final itemized receipt** showing the full model number of the equipment, the AHRI number of the equipment, your cost for the equipment, as well as total job cost. The serial number is not required. If this model number or equipment cost is not listed on the receipt, contact your heating company for an updated copy with this information.
4. **Mail the completed application and copy of your receipt to the Oregon Department of Energy** to the address shown on the back of the application form. We will review the application and send you a Certification card indicating the qualifying tax credit amount.
5. **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. See the following page for additional information about tax credits.

You are eligible for an additional \$150 tax credit by having your ductwork tested and sealed by a tax credit certified technician at the same time you have a new furnace or hydronic air handler installed. Send in the separate duct sealing tax credit application at the same time you send in this application.

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 (see our Web site for details).

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 1 of the following year. Unused tax credit amounts may be carried forward and applied against subsequent year tax obligations for up to 5 years.

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.

Please 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 and 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 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, 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>.



Application and Verification Form for Residential Energy Tax Credit
**Premium Efficiency Furnaces, Boilers, and
 Hydronic Air Handlers**
Oregon Department of Energy

Don't Wait...
 Send your application
 after installation. You will
 need your Tax Certificate
 to file your taxes.

625 Marion St. NE
 Salem, OR 97301-3737
www.oregon.gov/energy

1. CUSTOMER INFORMATION						<i>Required to process*</i>
Name:			Social Security No.*:			
Mailing address:			Daytime phone:			
City:	Oregon County:	State:	Zip:			
Street address where appliance(s) is located (if different)						
City:	Oregon County:	State:	Zip:			
If different than mailing address, please explain:						
Are you the homeowner? <input type="checkbox"/> Renter <input type="checkbox"/> (Landlords must apply through the Business Energy Tax Credit Program)						
2. UTILITY & HOUSE INFORMATION						
Electric utility company:			Natural gas utility (if any):			
Fuel used for by this furnace, boiler or air handler: <input type="checkbox"/> Natural gas <input type="checkbox"/> Propane <input type="checkbox"/> Electric <input type="checkbox"/> Oil						
Where is this furnace/boiler/air handler located? <input type="checkbox"/> Basement <input type="checkbox"/> Garage <input type="checkbox"/> Attic <input type="checkbox"/>						
Other:						
Is this installation: <input type="checkbox"/> Replacement <input type="checkbox"/> New construction						
Does this installation use outside combustion air? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Did you have your ducts tested and sealed at the same time as this installation? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Did you have a high efficiency heat pump installed at the same time? <input type="checkbox"/> Yes <input type="checkbox"/> No						
3. EQUIPMENT INFORMATION						
<i>(Installing Technician should complete this section.)</i>						
<i>Provide the following information for the furnace, boiler or air handler for which you are claiming a tax credit, and attach itemized receipts for your purchase.</i>						
Brand name	Model Number	AHRI # ^A	Equipment Only Cost ^B	Tax Credit Amount ^C	Date of Installation	
EXAMPLE	GMV90704SCXA	2002143	\$1,220	\$305	1-2-2010	
HVAC Company Name:			Phone:			
Total job cost (including labor): \$						
^B Total amount of federal credits and rebates: \$						

A At the time of installation. From your installer or www.AHRIDirectory.org (required).
B Net purchase price for equipment-only (no labor) after utility incentive and/or Federal tax credit.
C From the Oregon Department of Energy qualifying equipment list or 25 percent of the customer net equipment cost, whichever is less.

* 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 this information.

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

If you are an Oregon resident, the Pass-through Option allows 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 equal to 95% of the certified tax credit amount. See the *Pass-through Option* details in the application instructions. 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.

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 system. Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. By signing below, I 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. APPLICANT SIGNATURE

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 number* _____

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

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, AHRI number 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.

Oregon Department of Energy
625 Marion St. NE, Salem, Oregon 97301-3737
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Web site: www.oregon.gov/energy

