



# Premium Efficiency Appliances

## Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for clothes washers, dishwashers and refrigerator-freezers certified energy-efficient by the Oregon Department of Energy. The appliance must be purchased new and located in an Oregon dwelling that is your primary or secondary (vacation) residence. Motor homes or recreational vehicles do not qualify as dwellings.

Eligibility requirements for each appliance type are shown on our Web site. These may be different than utility rebate programs. As a convenience we provide lists of eligible appliances by manufacturer and model. These lists are available from your appliance dealer or from the Oregon Department of Energy. Visit our Web site or call us at the number below. New models which meet requirements will be approved even if they do not yet appear on our lists.

To qualify for a tax credit, you must have an Oregon income tax liability. If you are an Oregon resident and do not have an Oregon income tax liability, you may choose to transfer your tax credit to an Oregon resident who does. See the next page for information about tax credit eligibility.

**SAVE TIME**  
Apply on line and print out  
your tax credit certificate  
immediately. Go to:  
[www.oregon.gov/energy](http://www.oregon.gov/energy)

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:

**Verify that the appliance you are buying is eligible for a tax credit and determine the tax credit amount.** Look up the appliance you intend to buy by manufacturer and model number on the Oregon Department of Energy list of qualifying appliances. The tax credit you may claim is the lesser of the amount shown on our list or 25 percent of the net purchase price of the appliance. The Energy Use (in kWh or therms) comes from the appliance's yellow Energy Guide label.

- 1. Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Appliances or apply on line from our Web Site.** Fill out the application, sign it and mail it with your receipt (or 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. You may apply for the tax credit for more than one appliance on a single form.
- 2. Attach a copy of your sales receipt to your application.** Your receipt must clearly show the date, name of the appliance dealer, the make and model number of the appliance and the amount paid. If you qualify for the tax credit, the Oregon Department of Energy will approve your application and send you a Certification specifying the tax credit amount. 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.
- 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. If your return is audited, the Oregon Department of Revenue will request copies of the information from you. You may carry forward any unused tax credit 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. 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 and *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](http://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 Certification

# Premium Efficiency Appliances

## 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](http://www.oregon.gov/energy)

**Save Time**  
Apply on line and print out  
your tax credit certificate  
immediately. Go to  
[www.oregon.gov/energy](http://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) will be used (if different)				
City:	Oregon County:	State:	Zip:	
If different than mailing address, please explain:				
This is my: <input type="checkbox"/> Primary residence <input type="checkbox"/> Secondary(vacation) residence <input type="checkbox"/> I am 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:	
Fuel used for water heating: <input type="checkbox"/> Electricity <input type="checkbox"/> Natural gas <input type="checkbox"/> Other (specify):		

3. APPLIANCE INFORMATION						
Provide the following information for all appliances for which you are claiming a tax credit, and <b>attach receipts for your purchase(s) clearly showing the model number of the appliance(s):</b>						
Type of appliance	Brand Name	Model No.	Energy Use <sup>A</sup>	Net Price <sup>B</sup>	Tax Credit <sup>C</sup>	Date of Purchase
<i>Clothes Washer</i>	<i>Example</i>	<i>MFW9800</i>	<i>388</i>	<i>\$1,150</i>	<i>\$150</i>	<i>July 5, 2010</i>

- A From yellow EnergyGuide label on appliance, in kWh or therms.
- B Purchase price less any manufacturer or retailer rebates shown on receipt (not including mail-in rebates).
- C The lesser of 25 percent of the net purchase price of the appliance or the amount shown on the Oregon Department 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:

**OVER**

## 4. PASS-THROUGH OPTION

I want to keep the full tax credit myself

I want to transfer my tax credit to another Oregon resident (read 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 Oregon Department of Energy will then issue the tax credit certification to the pass-through partner. **Important: The one-time pass-through transfer of your tax credit 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 appliance. 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 appliance. I certify that this appliance is not installed in a recreational vehicle or motor home. By signing below, I (we) certify that the appliance(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 your 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 \_\_\_\_\_
- Social security number\* of Co-applicant \_\_\_\_\_
- 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

\*The request for your Social Security Number is authorized by Section 405, Title 42, of the United States Code. You must provide this information. It is used to establish your identity for tax purposes only.

## 7. MAILING INSTRUCTIONS

Photocopy all documents for your records. Attach a clear copy of proof of purchase showing model numbers to your original 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.