



Application and Verification Form  
Residential Energy Tax Credit Certification - Instructions

## Wind Electric System

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### Oregon Department of Energy

The Residential Energy Tax Credit program offers tax credits totaling up to a maximum of \$6,000 if you buy a qualifying wind facility, not to exceed 50 percent of the net cost of the wind facility. If the credit exceeds \$1,500, the credit will be paid over multiple years with a maximum of \$1,500 per year. You claim the tax credits when you file your state income tax.

To qualify for a tax credit, you must have an Oregon income tax liability. You claim the tax credit when you file your state income tax. 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. The Pass-through Option will allow you 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 a percent 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 Department of Energy will then issue the tax credit certification to the pass-through partner. There may be tax implications for the pass-through partner. We advise you to consult with your tax preparer. Don't wait to apply for the tax credit. You'll receive a Certification that you will need when you file your tax return.

#### ODOE requirements for Residential Wind Systems

- These systems must have a minimum annual average wind speed of 10 mph at hub height demonstrated at the wind AED installation site.
- All wind Alternative Energy Devices (wind AEDs) must have a minimum tower height of 70 feet. (A taller tower may be required to obtain proper clearance over obstacles).
- All portions of the wind AED's rotor disc must be at least 30 feet over any object within a 400 radius of its base. (Tree growth over the next 20 – 30 years should be considered when siting the wind AED).
- A wind AED must produce at least 100 kWh a month on average and 1200 kWh over the course of a year. (We understand that some months are windier than others so we allow production to accrue annually).

**If you meet these criteria, follow these steps to receive your tax credit:**

- 1. Complete the *Application and Verification Form for Residential Energy Tax Credit Certification – Wind Electric System*.** The form may be filled out on your computer. Please print it, sign it and mail it with your receipt to the Oregon Department of Energy. The forms can NOT be filed on-line. Provide proof of payment. This would include a copy of your dated purchase receipt, contract or invoice documenting the system is paid in full. It could also be proof of lien holder interest from your bank or credit union if you financed the system.
- 2. Submit the application to the Oregon Department of Energy.** If your paperwork demonstrates that your system qualifies for the tax credit, the Oregon Department of Energy will approve your application and send you a signed System Certification with the qualifying tax credit amount. We suggest you include a copy of your utility bill. The department will return applications that are not complete and will identify the additional information needed. The department may require more details to complete its review of an application. If the department requests additional data and does not receive it within 30 days the department may deny the application. The department reserves the right to deny eligibility for any wind AED for any reason including, but not limited to: poor generator performance, concerns about wind generation system design or quality of data presented; lack of manufacturing support for maintenance, warranties, etc., insufficient experience with generator, etc.
- 3. Claim your tax credit on your state income tax form.** Keep your Certification, a copy of your application and proof of payment for your records. Do not attach them to your tax return. Upon audit or examination, the Oregon Department of Revenue may ask you to provide the information to verify your credit claimed. Tax credits, or portions of the tax credit, not taken in the first year may be carried forward up to five years.

Your dealer may assist you with paperwork. If you have any questions, please call the Oregon Department of Energy toll-free: 1-800-221-8035. (In Salem, call 503-378-4040), or consult the Oregon Department of Energy Web site ([www.oregon.gov/ENERGY](http://www.oregon.gov/ENERGY)).

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.





Application and Verification Form  
for Residential Energy Tax Credit Certification

# Wind Electric System

## 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)

**Don't forget...**  
...to sign your  
application  
and include your receipt

### 1. Applicant Information

Name:		Social Security No.*:	
Mailing address:		Daytime phone:	
City:	Oregon County:	State:	Zip:
Site address (if different)			
City:	Oregon County:	State:	Zip:
Name of electric utility company:			
Utility Account Number:		Residential Meter Number:	
Net Cost: <small>The net cost is the applicant's cost for the design, acquisition, construction, installation, and permitting. Net cost does not include service contracts, rebates, or refunds (see worksheet).</small>		Purchase Date:	
		Operational Date:	
Are you a <input type="checkbox"/> Homeowner? <input type="checkbox"/> Renter?			

### 2. Wind AED Manufacturer

Information on manufacturer of wind AED:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Generator rating: \_\_\_\_\_ kW Voltage: \_\_\_\_\_ AC or \_\_\_\_\_ DC

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

### 3. System Characteristics

1. General description:

Horizontal axis:  Upwind  Downwind  Reverse Downwind

Other (describe): \_\_\_\_\_

a. Provide a brief technical description of the system:

- Horizontal axis wind turbine
- A new system
- An addition to or expansion of an existing system
- Other (please give details below)

b. Provide information about pole: Type:  Monopole  Lattice  Pole  Guy Wires  Other

Height \_\_\_\_\_ feet Brand \_\_\_\_\_

Method of anchoring \_\_\_\_\_

2. Performance specifications for electric wind systems: (include power curve and energy production spec sheets)

Maximum power output: \_\_\_\_\_ watts At what wind speed: \_\_\_\_\_

At what wind speed does the AED start producing energy and how much? \_\_\_\_\_ mph \_\_\_\_\_ kWh

At what upper wind speed does the system stop producing energy? \_\_\_\_\_ mph

Maximum (survival) wind speed the turbine and installation can withstand \_\_\_\_\_ mph

3. Output specifications

Voltage \_\_\_\_\_ AC \_\_\_\_\_ DC Number of phases:  One  Two  Three  Other

4. Inverter:  Yes  No Type: \_\_\_\_\_

## 4. Site Assessment

1. What is the topography within a 400 foot radius from the base of the wind system?  
Check all that apply.

- Terrain:  Flat  Over 50-foot trees  Top of a hill  
 Rolling hills  30-50-foot trees  Side of a hill  
 Bluffs  1-story structure  Bottom of a hill  
 Steep slopes  2-story or higher structure  In a valley

2. Wind Production Data:

- Please fill in actual monthly meter reads of the AED's production meter in column 1.
- If you have less than 12 months of production data, you must fill in at least six months of production data in column 1 and complete "c".
- If you have less than 12 months of production data, you must fill in the columns site 1 and site 2 with 12-months of wind data from the two nearest wind monitoring stations.

Wind information may be available from a nationally recognized firm that provides estimated wind resource data based on advanced national wind mapping technology. These data can be obtained from the wind AED manufacturer, National Renewable Energy Laboratory, National Weather Service or the Energy Trust of Oregon's wind data tool provided on its website.

Year	*AED meter read Column 1	Site 1	Site 2
20__	January	_____	_____
20__	February	_____	_____
20__	March	_____	_____
20__	April	_____	_____
20__	May	_____	_____
20__	June	_____	_____
20__	July	_____	_____
20__	August	_____	_____
20__	September	_____	_____
20__	October	_____	_____
20__	November	_____	_____
20__	December	_____	_____

Total Annual Generation \_\_\_\_\_ Annual average wind speed \_\_\_\_\_

Height above ground of measuring instrument \_\_\_\_\_

Source of data: \_\_\_\_\_

Name of station/site \_\_\_\_\_

Total Annual Generation \_\_\_\_\_ / \_\_\_\_\_ (number of months) = \_\_\_\_\_ Monthly Average

\*Place the monthly meter reading(s) for the wind AED in the first column. For example, if the AED was installed in April, then read the meter on the last day of the month and place the total in column one. Column 2 is for the incremental difference of each month.

## 5. Wind Alternative Energy Device Worksheet

Did you include a copy of your electric bill?  Yes  No

1. Describe what the electricity generated by the residential wind AED will be used for:

2. Directions to project site:

3. Is this system  Grid-tie  Off Grid

4. Are you using net metering?  Yes  No

## 6. System Costs

- |  |          |
|--|----------|
| 1. Wind turbine generator kit                                      | \$ _____ |
| 2. Tower kit   | \$ _____ |
| 3. Installation fees (include foundation and wiring)               | \$ _____ |
| 4. Utility interconnection equipment                               | \$ _____ |
| 5. Wind measuring equipment (or service \$50.00 maximum)           | \$ _____ |
| 6. Permits, easement, and inspections (\$500 maximum)              | \$ _____ |
| 7. Necessary wiring (does not include service upgrades or updates) | \$ _____ |
| 8. Other miscellaneous costs                                       | \$ _____ |
| Describe _____   |          |
| 9. Total cost of installed wind AED (add above)                    | \$ _____ |

## 7. Tax Credit Calculation

a. Total first year kilowatt hours produced:

b. Tax credit multiplication factor is \$2.00 per kilowatt hour produced:

c. Multiply line a by line b = \$ \_\_\_\_\_

d. Tax credit amount is the lesser of line c. or 50% of the net cost of the wind facility stated under Customer Information above, with a maximum of \$6,000: \$ \_\_\_\_\_

Note that the tax credit has a maximum of \$1,500 per year, taken over 4 years.

## 8. 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.**

## 9. Declarations and Installation Verification

*I understand that the Oregon Department of Energy does not make any warranty concerning the performance, operation, or any other characteristic or feature of this system. The Department of Energy approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. By signing below, I (we) certify that the system described in this application is purchased and 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.

**A copy of each item listed below is attached.** Please **INITIAL** each:

\_\_\_\_ Wind resource data by a nationally recognized company that specializes in energy production.

\_\_\_\_ Manufacturer's specification sheets.

\_\_\_\_ Copy of final electrical inspection from the local jurisdiction.

\_\_\_\_ I have attached proof of payment for this installation: a copy of an itemized contract, invoice or receipt marked "paid" by the contractor and dated.

**I give the following permissions:**

\_\_\_\_ I give permission to release to the Oregon Department of Energy results of utility inspections of my system.

\_\_\_\_ I give the Oregon Department of Energy permission to inspect this installation. (Note: Refusing access for inspection may result in denial of this application.)

**I understand how to operate my system:**

\_\_\_\_ I have received an owner's manual for my system

\_\_\_\_ I understand I may not receive a tax credit if my system performance does not meet the minimum required wind speed at the site of installation (See OAR 330-070-0089)

## 10. 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, give information below.

Name: \_\_\_\_\_ Address: \_\_\_\_\_ % ownership: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Co Applicant Signature \_\_\_\_\_ Date: \_\_\_\_\_

## 11. Technician Verification (Technician completes)

*I declare that this system meets all the requirements of ORS 469.160 through 469.180; I have supplied the required consumer information and the estimated annual savings for this system to the person claiming the credit. All necessary permits have been obtained prior to system installation. To the best of my knowledge, the system meets all local building code requirements. Should the Oregon Department of Energy require changes in the system to make it conform to ORS 469.160 through 469.180 and OAR 330-70-010 through 330-70-097, the installer/contractor agrees to make such changes. By signing below, I certify that the system described in this application is installed and that the information contained herein is accurate and true.*

System has been properly permitted and inspected by local code jurisdiction.

Jurisdiction: \_\_\_\_\_ Permit number: \_\_\_\_\_

Installation company: \_\_\_\_\_

Installation company address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone: \_\_\_\_\_ CCB no.: \_\_\_\_\_

Installer name (please print): \_\_\_\_\_

Installer's signature \_\_\_\_\_ Date: \_\_\_\_\_

\* 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.

Note: 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.

