



Transfer Notice for Certain Credits

Tax year
(or fiscal year end date)

General instructions: This form is for transferring certain credits from one taxpayer to another. Two credits may be transferred using this form:

- The biomass producer and collector credit; and
- The diesel engine repower or retrofit credit.

Check the appropriate box and complete this form. This form must be filled out and signed by both the taxpayer or corporation transferring the credit and the taxpayer or corporation receiving the credit. Each credit has different requirements for submitting this form.

If the credit has already been claimed, it cannot be transferred. For more information about these credits, go to our website at www.oregon.gov/DOR or call us at 503-378-4988 (or toll-free from an Oregon prefix at 1-800-356-4222).

Biomass producer and collector credit: Check if transferring this credit. Attach this completed notice along with Form BPC, *Biomass Producer and Collector Credit*, to the tax return of the taxpayer or corporation receiving the credit. If filing electronically, fax both forms to 503-945-8786 labeled "Attn: Suspense" or mail it to:

COR-TROL
Attn: Suspense
PO Box 14999
Salem OR 97309-0990

Important!

- Do **not** use this form if you are an S corporation or partnership passing through the credit to owners or partners. Complete only the appropriate sections of Form BPC, *Biomass Producer and Collector Credit*.
- The biomass producer and collector credit may not be transferred from an agricultural producer to a biomass collector claiming the credit for the same biomass or from a biomass collector to an agricultural producer claiming the credit for the same biomass.

Diesel engine repower or retrofit credit: Check if transferring this credit. You must send this completed notice to the Oregon Department of Revenue before the end of the tax year that the taxpayer or corporation receiving the credit will claim it.

Note: The transfer notice must be sent to the Oregon Department of Revenue by the last day of the calendar or fiscal tax year for which the diesel engine repower or retrofit credit will be claimed. If the transfer notice is sent after that date, the credit must be claimed on the following year's tax return.

Mail diesel engine repower or retrofit credit transfer notices to:

Oregon Department of Revenue
955 Center St NE
Salem OR 97301-2555

Taxpayer or corporation transferring the credit:

Important: If you have claimed the credit on your tax return, you **cannot** transfer it. Only the original owner of the credit may transfer it.

Name of taxpayer or corporation transferring the credit		Social Security number, Oregon business identification number (BIN), or FEIN	
Address		Telephone number ()	
Amount of the credit being transferred		Consideration received for credit (in dollars)	
Signature of taxpayer or corporate officer		Date signed	

Taxpayer or corporation receiving the credit:

Name of taxpayer or corporation receiving the credit		Social Security number, Oregon business identification number (BIN), or FEIN	
Address		Telephone number ()	
Signature of taxpayer or corporate officer		Date signed	