

## Oregon Business Energy Tax Credit

# One-step Application for Eligible Appliances for Rental Dwellings

Oregon business owners and others who invest in new appliances for rental dwellings or other business properties can get a state Business Energy Tax Credit. Premium efficiency clothes washers, refrigerators, dishwashers, water heaters, furnaces, boilers and air handlers that are pre-certified for the Oregon Department of Energy's Residential Energy Tax Credit are also eligible for a 35 percent Business Energy Tax Credit. Business owners who purchase these eligible appliances for business purposes may complete this one-step form to apply for a Business Energy Tax Credit. Please note: the tax credit amount will vary from the Residential Energy Tax Credit amount because these are two different programs. (Business and rental property owners also have the option to complete a Business Energy Tax Credit Conservation application prior to your purchase. This application requires you to provide loads and energy savings. Please see our Web site: [www.oregon.gov/ENERGY/CONS/BUS/BETC.shtml](http://www.oregon.gov/ENERGY/CONS/BUS/BETC.shtml) for this application.)

The credit is a dollar-for-dollar credit against State of Oregon business taxes owed. Unused credits can be carried forward up to eight years.

### Eligible Applicants

An eligible applicant must meet the following three requirements:

1. Be a trade, business or rental property owner with a business site in Oregon  
**or**  
Be an Oregon non-profit organization, tribe, or public entity that partners with an Oregon business or resident;
2. Own or be the contract buyer of the project; and
3. Use the equipment yourself or lease it to another person or business in Oregon.

The qualifying appliance must be new (its original use must begin with you).

### Pass-through Option

Applicants that do not have an Oregon tax liability (such as non-profit organizations, schools and other public entities) must use the pass-through option of the Business Energy Tax Credit. With this option, applicants may pass-through or transfer their tax credit project eligibility to a pass-through partner for a lump-sum cash payment. The Oregon Department of Energy determines the rate that is used to calculate the cash payment.

The Department of Energy must receive this completed application first. Please check off the Pass-through Option box if you wish to use this option. You will be sent a Pass-through Projects application form in return for both you and the pass-through partner to complete and sign. You are responsible for finding a pass-through partner. The same review, rules and standards apply to projects approved under the pass-through option as those using the regular Business Energy Tax Credit Program. **Please note:** The pass-through option is also available to any applicants with an Oregon tax liability who chooses to transfer his or her tax credit. There may be tax implications to using the Pass-through Option. Please consult your tax preparer.

**OVER**

## **Timing**

The Business Energy Tax Credit One-step Application form for Eligible Appliances is completed **after** purchasing the appliance(s), but must be received by the Oregon Department of Energy within one year of purchase. No pre-certification application is necessary as the Department of Energy has pre-certified qualifying appliances under the Residential Energy Tax Credit Program. (Lists of qualifying clothes washers, dishwashers, refrigerators, water heaters, furnaces, boilers and air handlers can be found on our Web site: [www.oregon.gov/energy](http://www.oregon.gov/energy) under Residential Energy Tax Credit in the right-hand column or by calling the Oregon Department of Energy toll-free in state at 1-800-221-8035 or (503) 378-4040. (Please note, this process applies only for tax credit applications for qualified appliances and hybrid-electric vehicles. All other applications for a Business Energy Tax Credit must be sent to the Oregon Department of Energy **prior** to beginning a project or making a purchase.)

You must receive a Final Certificate before the credit can be claimed on an Oregon tax return.

## **Confidential Information and Disclosure**

The State of Oregon's Public Records Law (ORS 192.410 et seq.) (PRL) applies to tax credit applications submitted to the Oregon Department of Energy. The law states every person has a right to inspect any public record of a public body, subject to certain exceptions.

Trade secrets and confidential business records information may be exempt from disclosure. Certain information, including trade secrets (ORS 192.501(2)) and confidential submissions (ORS 192.502(4)), may be exempt from disclosure under exemptions to the PRL. Please consult your legal counsel to determine whether these or other exemptions could apply to your application.

Mark on each page any information that you believe are trade secrets, business records or that is otherwise protected under the PRL and that you request to be kept confidential. Marking information does not guarantee that it will be kept confidential. 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.

Under certain circumstances, as set out in ORS 192.445 (1), the personal safety exemption to the PRL, the Oregon Department of Energy is authorized to withhold your address, phone number and electronic mail address. If you want to claim this exemption under the PRL, please contact the Oregon Department of Energy prior to sending in your application for a Business Energy Tax Credit. Please consult your legal counsel to determine whether this exemption applies to you.

The Oregon Department of Energy does not endorse any company that requests application information and does not sell this information as a mailing list.

## **Tax Credit Amount**

The tax credit amount of your premium energy appliance is the maximum tax credit amount on the Residential Energy Tax Credit list for the specific make and model of appliance. The appliance make and model must be listed as eligible for the Residential Energy Tax Credit at the time of purchase or it will not be eligible for the Business Energy Tax Credit.

The Oregon Department of Energy will review the final application and will issue a Final Certificate if approved. The sum of all financial incentives and the tax credit may not exceed the total eligible project costs.

If the total appliance costs are \$20,000 or less, a tax credit recipient may file for the tax credit in one year. For a project with total appliance costs of more than \$20,000, a tax credit recipient must file the tax credit over five years (10 percent for years one and two; 5 percent for years three, four and five).

### **Receipts**

- If the final project costs are less than \$50,000, include a copy of the invoices/receipts. Please make sure the receipts are dated, clearly marked “PAID” and identified by the dealer name.
- If your application is for multiple purchases that total \$50,000 or more, send a letter signed by a Certified Public Accountant (CPA) who is not an employee of your business, to document costs. Information for CPAs 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) )

### **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 questions about the energy project, call the Oregon Department of Energy at 1-800-221-8035 (toll-free in Oregon) or (503) 378-4040 (Salem). Or visit our Web site ([www.oregon.gov/energy](http://www.oregon.gov/energy))



**Oregon Business Energy Tax Credit  
One-step Application for Final Certification**

***Premium Appliance Projects for Rental Dwellings***

<b>Pass-through Option</b>
<p><b>Yes   No</b></p> <p><input type="checkbox"/>   <input type="checkbox"/> I want to use the Pass-through Option*</p> <p><small>*The Pass-through Option will allow you to transfer your tax credit project eligibility to another business or individual (a pass-through partner) in exchange for a lump-sum payment. The payment amount is calculated using the pass-through rate. To use the Pass-through Option, check the Yes box above, complete this application form and send the form to the Oregon Department of Energy. There may be tax implications to using the Pass-through Option. Please consult your tax preparer.</small></p>

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

<b>1. Project owner information</b>	
Project owner's name (The legal owner of the project)	
Tax I.D. # or SSN*:	
Business name:	
Mailing address:	
City/state/zip:	
Phone:	E-mail:
Principal business activity:	
Contact person for project owner (Who should receive correspondence about this project?)	
Title:	
Phone:	E-mail:

<b>2. Vendor</b>	
Business name of vendor:	
Address:	Phone:
City/state/zip:	
Contact person:	E-mail:

\*OAR 330-090-0130 authorizes the Oregon Department of Energy to use your 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.

3. Project site (if more than one site address, please list on separate sheet)		
Site address:		
City:	County:	Zip:

4. Installation date
Installation completion date:

5. May the Oregon Department of Energy publicize your project to promote efficiency to other businesses?
<input type="checkbox"/> Yes <input type="checkbox"/> No

6. How did you learn of the Business Energy Tax Credit Program?
<input type="checkbox"/> Associate <input type="checkbox"/> Advertisement <input type="checkbox"/> Workshop <input type="checkbox"/> Utility <input type="checkbox"/> Dealer <input type="checkbox"/> Other:

7. a. Project description – List the appliance(s) by make and full model number. The appliance must be listed on the qualifying appliance list for the Residential Energy Tax Credit (see Web site: <a href="http://www.oregon.gov/energy">www.oregon.gov/energy</a> ) If you need more room, please use a separate sheet.					
Quantity	Type of Appliance	Manufacturer	Model Number	Cost of Appliance	Residential Energy Tax Credit Amount From List*
<b>Total amount:</b>					
<p>From Residential Energy Tax Credit qualifying list (<a href="http://www.oregon.gov/energy">www.oregon.gov/energy</a>) Please note: the Residential Energy Tax Credit and Business Energy Tax Credit programs are different programs and have separate administrative rules. Therefore, although the Residential Energy Tax Credit amount is used to prequalify and calculate the Business Energy Tax Credit amount, the two amounts will differ because they are different programs with different rules.</p>					
<b>OVER</b>					

**7. Project description continued**

b. Information on energy use:

Fuel used to heat water:  Electricity  Natural gas  Propane

Utility: \_\_\_\_\_ Cost per unit of fuel (in kWh, therms or gallons) \_\_\_\_\_

Fuel used for space heating:  Electricity  Natural gas  Propane

Utility: \_\_\_\_\_ Cost per unit of fuel (in kWh, therms or gallons) \_\_\_\_\_

**8. Eligible project cost and tax credit amount (Important:** Include a copy of the paid receipts. If the project costs are \$50,000 or more, include a letter from a CPA (not in your employment) verifying the costs.

<b>A. Total eligible Residential Energy Tax Credit amount for appliance(s) from qualifying list:</b> (See 7a total amount)	<b>A. \$</b>
<b>B. Divide A (total eligible Residential Energy Tax Credit amount) by 0.35 to get the eligible project cost amount for this Business Energy Tax Credit</b>	<b>B. \$</b>
<b>C. Deduct federal grants:</b> <b>Note: OAR 330-090-0110 (19) (m)</b> The sum of any rebates or cash payments under ORS 469.631 to 469.645, 469.649 to 469.659, 469.673 to 469.683, or 757.612(5)(a), or from a public purpose organization and the Business Energy Tax Credit may not exceed eligible costs.	<b>C. \$</b>
<b>D. TOTAL Eligible Project Costs for the Business Energy Tax Credit</b> Take B and subtract C to get the Total Eligible Project Costs (D).	<b>D. \$</b>
<b>E. TOTAL Eligible Business Energy Tax Credit</b> Multiply D by 0.35 to get the 35 percent Business Energy Tax Credit amount (E).	<b>E. \$</b>

**9. Business Energy Tax Credit review charge**

Applications will **not** be reviewed until review charge is paid in full.

Total eligible project cost (See 8 D Total Amount) \_\_\_\_\_ x .0035 = \$ \_\_\_\_\_

Minimum charge is \$10. Your required review charge is the amount calculated above, unless your calculated amount is less than \$10 or more than \$35,000. If your calculated review charge is less than \$10, you are required to pay \$10. If your calculated review charge is more than \$35,000, you should pay \$35,000. Please make your check payable to the Oregon Department of Energy and include with this application. You may also pay by Visa or MasterCard.

I want to pay by Visa/MasterCard. Please contact me at this phone number: \_\_\_\_\_.

If all or a portion of your application is denied, or if a change in your project results in lower costs, a portion up to 75 percent of this payment may be refunded within two years of pre-certification. If you add to your approved project, you must send a written description of the additions and the costs to be eligible for a tax credit. If the Oregon Department of Energy approves the additional estimated costs, an additional payment may be required. For more information, see Oregon Administrative Rule 330-090-0150(2).

**OVER**

## 10. Project Owner Statement

1. 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.
2. I agree that the project will comply with all local, state and federal requirements. I will obtain all necessary permits.
3. I will permit the Oregon Department of Energy or its agents to inspect the project at its discretion to make sure the project qualifies for the tax credit. I understand that if I give false information about the project, or if I refuse to permit the Oregon Department of Energy to inspect the project, I will not receive the tax credit.
4. 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.
5. 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.
6. 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).
7. I understand that the sum of all financial incentives and the tax credit can not exceed the total eligible project cost.
8. I have enclosed a check to the Oregon Department of Energy or will pay by Visa or MasterCard for the review charge.
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.
10. I have completed this form to the best of my knowledge and have not altered any part of the statement.
11. I certify that I am the project owner or the authorized agent.

By signing this Statement, I acknowledge that I have read and agree with the terms and conditions of the Project Owner Preliminary Certification Statement and have not altered any part of the Statement.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Send completed application with full review charge to: **Oregon Department of Energy, 625 Marion St. NE, Salem, OR 97301-3737.** If you have questions, call: **1-800-221-8035 (toll-free in Oregon)**  
Applications that are incomplete will be returned.

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

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.

Tax Credit Recipient (All fields must be completed. Please print)		Application #
Name of project owner (must be the same as the Preliminary Certificate):		
Tax credit recipient name:		
Recipient SSN or Tax I.D. #:	Tax credit share:	%
By signing this Statement, I certify that I am the above named project owner or an owner, partner, member or shareholder of the above named project owner.*		
Recipient mailing address:		
City/state/zip:		
Recipient phone:	Recipient E-mail:	
By signing this Statement, I acknowledge that 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:

\* Tax credit recipients who are not the project owner or owners, partners, members or shareholders of the project owner must use the Pass-through Option to obtain a tax credit. Information will be shared with the Oregon Department of Revenue to administer state tax law.