

## Business Energy Tax Credit

# Application for Final Certification for Pass-through Projects

1. When the project is finished, please complete this application.
2. Include verification of your project costs. Final certified costs may exceed preliminary costs by no more than 10 percent unless you have submitted your changes in writing and received approval before you completed your project.
  - If the final project costs are less than \$50,000, include copies of canceled checks copy both sides) **or** the contractor's or vendor's invoices/receipts. If you send copies of the invoices/receipts, please make sure they are dated, clearly marked "PAID" and signed or initialed by the contractor or vendor or identified by store name.
  - If the project costs are \$50,000 or more, send a letter signed by a Certified Public Accountant (CPA) *who is not an employee of your business*. A sample CPA letter is available on our Web site ([www.oregon.gov/energy](http://www.oregon.gov/energy)).
3. If the equipment is leased, include a copy of the lease.
4. Subtract any federal grants or gifts from the project costs to arrive at the eligible project costs. Please note: Utility and local municipality incentives should **not** be deducted. If the total of your financial incentives and the tax credit exceed the total eligible project costs, please contact the Department of Energy at 1-800-221-8035.
5. If you do not have a pass-through partner at this point, the Department of Energy will place your final application on "hold" status until you do secure a partner and the Pass-through Option Application and Application for Final Certification for Pass-through Projects forms can be signed by a partner. By having your portion of the paperwork finalized and on "hold," the remaining steps can be completed in a timely manner when you secure a pass-through partner. If you decide to withdraw your application at any point within two years of the issue date of the Preliminary Certificate (even after the project is complete and the application is on "hold" status), you may request in writing that the project be withdrawn and recover up to 75 percent of your initial Business Energy Tax Credit application review fee.
6. If both the project owner and pass-through partner have signed this Application for Final Certification for Pass-through Projects, the Department of Energy will review it. The Department of Energy will issue a Final Certified Amount Letter to both the project owner and pass-through partner that indicates the certified eligible project costs, the pass-through rate and pass-through amount, and the tax credit amount.
7. The pass-through partner will give the project owner the pass-through amount indicated on the Final Certified Amount letter.
8. The pass-through partner will send a copy of the front and back of the canceled check or other proof of payment to the Department of Energy.
9. The Department of Energy will issue the Final Tax Certificate to the pass-through partner (tax credit recipient) and a copy will be sent to the project owner for his or her records.

**Questions?** Call the 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)).

Business Energy Tax Credit  
**Application for  
Final Certification for Pass-through Projects**

<b>For office use only</b>
Date received:
Final certified cost:

**1. Location of project/equipment:**

Business name:

Application #:

Contact person:

Title:

Phone:

E-mail:

Site address:

City:

County:

Zip:

**2. Date project completed:**

**3. Project cost:**

Final project costs  I have enclosed a CPA letter if final project costs are \$50,000 or more \$

Subtract any federal grants or gifts: \$

Total eligible project costs\* \$

\*The sum of all financial incentives and the tax credit may not exceed the total eligible project cost. Please contact the Department of Energy at 1-800-221-8035 if it does.

**4. Project owner:** Read the statement below. If you agree to all points, complete, sign and date.

I certify that the information in this application is correct and that the energy project is completed and in operation. I have complied with all conditions of the Preliminary Certificate: ORS 469.185-225, 315.354, 315.356, and OAR 330-090-0105 to 330-090-0150. I certify that the project complies with all local, state and federal statutes, ordinances, rules, codes and standards, and that all applicable permits have been obtained. I grant to the Oregon Department of Energy permission to inspect the project for compliance with tax credit requirements either before issuing final certification or during the years in which a tax credit is being claimed. I recognize and agree that neither the State of Oregon nor the Oregon Department of Energy is a party to any agreement between the project owner and the pass-through partner. I agree that the final certification will be issued to the pass-through partner (tax credit recipient) and I may not claim the tax credit and may not use the project or any part of the project on any other Business Energy Tax Credit applications.

I certify that I am the owner, or the owner's authorized agent, for this energy project.

Project owner name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**5. Pass-through Partner (tax credit recipient):** Read the statement below. If you agree to all points, complete, sign and date.

I recognize and agree that neither the State of Oregon nor the Oregon Department of Energy is a party to any agreement between the project owner and the pass-through partner. I agree that the final certification will be issued to the pass-through partner or partners (tax credit recipient). Upon receipt of the Final Certified Amount Letter, I agree to pay the project owner the pass-through amount as determined by the Oregon Department of Energy. I will send the Department of Energy a copy of the front and back of the canceled checks as proof of payment. Upon receipt, the Department of Energy will send me the Final Tax Certificate.

**Tax Credit Recipient A**

Soc. Sec. or Tax I.D. #*:	Tax credit share: %
Name:	Title:
Phone:	E-mail:
Signature:	Date:
Mailing address:	
City/state/zip:	

**Tax Credit Recipient B**

Soc. Sec. or Tax I.D. #*:	Tax credit share: %
Name:	Title:
Phone:	E-mail:
Signature:	Date:
Mailing address:	
City/state/zip:	

**Tax Credit Recipient C**

Soc. Sec. or Tax I.D. #*:	Tax credit share: %
Name:	Title:
Phone:	E-mail:
Signature:	Date:
Mailing address:	
City/state/zip:	

\*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 Department of Revenue to establish the identity of an individual in order to administer state tax law. **If there are additional tax credit recipients please attach a separate sheet.**

**Send completed application with verification of project costs to:**



625 Marion St. N.E., Salem, OR 97301-3737, Fax: (503) 373-7806  
 If you have questions, call: 1-800-221-8035 (toll-free in Oregon) or (503) 378-4040