



# Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers

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## Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers certified energy efficient by the Oregon Department of Energy. A list of eligible furnaces, boilers and air handlers by manufacturer and model is updated as the list changes. The list is available from your dealer or from the Oregon Department of Energy. (Visit our Web site or call us at the number below.) To qualify for a tax credit, the furnace, boiler or hydronic air handler must be located in an Oregon dwelling that is your primary or secondary residence.

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. 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 95 percent of the certified tax credit amount. To use this option, complete this application form first and check off the Pass-through Option section of the application. 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. Please consult with your tax preparer.**

Don't wait to apply for the tax credit. It usually takes at least four to six weeks to get the certification you need to claim the credit on your tax return. Applications must be received at the Oregon Department of Energy **no later than April 1** of the year following the purchase, even if the tax credit is carried forward.

Take the following steps to receive your tax credit:

1. **Verify that the furnace, boiler or hydronic air handler you are buying is eligible for a tax credit and determine the tax credit amount.** Look up the furnace, boiler or hydronic air handler you intend to buy by manufacturer and model number in the Oregon Department of Energy list of qualifying furnaces, boilers and hydronic air handlers. The tax credit you may claim is the amount on the list of qualifying appliances or 25 percent of the net purchase price of the furnace, boiler or hydronic air handler, whichever is less. Verify that Annual Fuel Utilization Efficiency (AFUE) listed on the furnace, boiler or air handler Energy Guide label matches the AFUE shown in the list of qualifying furnaces, boilers and hydronic air handlers. If it doesn't, the appliance may not be eligible for a tax credit. Contact the Oregon Department of Energy for clarification.
2. Submit a completed *Application and Verification Form for Tax Credit Certification - Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers*. 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. Include a copy of your receipt for your equipment only (no labor). And, don't forget to sign the application form. If you qualify for the tax credit, the Oregon

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Department of Energy will approve your application and send you a signed Certification specifying the qualifying tax credit amount. You can apply for and claim the credit for the tax year you purchase the furnace or boiler 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.

3. **Get an additional \$150 tax credit** by having an Oregon Department of Energy tax credit certified duct technician test and seal your duct system when you have a new furnace, boiler or hydronic air handler installed. Complete the *Application for Premium Efficiency Duct Sealing* and **mail it in together with** the completed *Application for Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers*.
4. **Claim the tax credit on your state income tax form.** Keep your Certification, 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 credit for up to five years.

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 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

# Premium Efficiency Furnaces, Boilers, and Hydronic Air Handlers

## Oregon Department of Energy

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

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)

### 1. CUSTOMER INFORMATION

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:			
Are you a homeowner? <input type="checkbox"/> Renter? <input type="checkbox"/> (Landlords and builders are not eligible for the residential tax credit)			

### 2. UTILITY INFORMATION

Electric utility company:	Natural gas utility company:
Fuel used for by this furnace, boiler or air handler: <input type="checkbox"/> Propane <input type="checkbox"/> Natural gas	

### 3. INFORMATION ON FURNACE, BOILER or AIR HANDLER

Provide the following information for the furnace, boiler or air handler for which you are claiming a tax credit, and **attach receipts for your purchase(s)**:

Brand name	Model no.	Flow - up? down?, horizontal?	AFUE <sup>A</sup>	Tax Credit <sub>B</sub>	Equipment Cost Only <sub>C</sub>	Date of Installation <sub>D</sub>
Goodman <b>EXAMPLE</b>	GMV90704SCXA	Up	93.0%	\$305	\$1,220	7-3-08

Installer:
Address:
<input type="checkbox"/> Furnace <input type="checkbox"/> Boiler <input type="checkbox"/> Hydronic air handler <input type="checkbox"/> New construction or <input type="checkbox"/> Retrofit System
Total cost (including labor): _____
Is central air conditioning installed? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how old? _____
Where is your furnace/boiler/air handler located? <input type="checkbox"/> Garage <input type="checkbox"/> Basement <input type="checkbox"/> Attic <input type="checkbox"/> Other: _____
Did you have your ducts tested and sealed at the same time as this installation? <input type="checkbox"/> Yes <input type="checkbox"/> No

A Annual Fuel Utilization Efficiency  
B From the Department of Energy qualifying equipment list or 25 percent of the net purchase price of the equipment, whichever is *less*.  
C Purchase price for equipment and controls only (no labor). Call the Department of Energy for more information.  
D Furnace/boiler models that can be installed as a "one-pipe" or "two-pipe" system must submit proof of two-pipe installation.

\* 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.

**FOR OFFICE USE ONLY**

File No.:
Date Received:
Tax Credit Amount:
Tax Year:

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## 4. PASS-THROUGH OPTION

- No - I want to keep the full tax credit myself  
 Yes - I want to transfer my tax credit to another Oregon resident (see 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 Department of Energy will then issue the tax credit certification to the pass-through partner. **Important: 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 system. Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. By signing below, I (we) certify that the system(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 the 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. APPLICATION SIGNATURES

You must sign below.

Signature of Purchaser: \_\_\_\_\_ Date \_\_\_\_\_

Name of Joint Purchaser: \_\_\_\_\_ % of ownership: \_\_\_\_\_

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

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

Signature of Joint Purchaser: \_\_\_\_\_ Date \_\_\_\_\_

If more than two persons are purchasing this system and file separate tax returns, give name, address, social security number, percentage of ownership and dated signature on a separate sheet.

## 7. MAILING INSTRUCTIONS

Photocopy all documents for your records. **Attach a clear copy of proof of purchase** 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 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.

