



# 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 by the Oregon Department of Energy. This equipment provides substantial savings in both gas and electricity over other models.

A list of eligible furnaces, boilers and air handlers by manufacturer and model number is available from the Oregon Department of Energy. (Visit our Web site or call us at the number below.) The list of eligible models is updated as new models come on the market. Note: in dual fuel or “hybrid” systems with a heat pump and gas furnace, only the primary heating system, usually the heat pump, is eligible for a tax credit. Only air handlers supplied by a boiler or other hydronic systems are eligible under this tax credit.

This tax credit is available to Oregon residents and is in addition to other utility or efficiency program rebates or incentives. For details on who is eligible for the tax credit, see the reverse side of this page.

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 equipment by manufacturer and model number in the Oregon Department of Energy list of qualifying furnaces, boilers and hydronic air handlers. Verify that Annual Fuel Utilization Efficiency (AFUE) listed on the yellow Energy Guide label of your equipment matches the AFUE shown in the list of qualifying equipment. If it doesn't, the unit may not be eligible for a tax credit. Contact the company that installed the system for clarification.
2. **Submit a completed *Application and Verification Form for Tax Credit - Premium Efficiency Furnaces, Boilers and Hydronic Air Handlers*.** Be sure to include all required information, including your social security number and full model number of the unit installed. The tax credit amount is 25% of the equipment cost (not total job cost) up to a maximum of \$350 for furnaces, \$225 for boilers, and \$125 for air handlers.
3. **Attach a copy of your final itemized receipt** showing the full model number of the equipment and your cost for the equipment-only, as well as total job cost. The serial number is not required. If the model number or equipment cost is not listed on the receipt, contact your heating company for an updated copy.
4. **Mail the completed application and copy of your receipt to the Oregon Department of Energy** to the address shown on the back of the application form. We will review the application and send you a Certification card indicating the qualifying tax credit amount. Processing normally takes two to four weeks if the application form is complete and all documentation is provided.
5. **Claim the tax credit on your state income tax form.** Keep your Tax Certification card, a copy of your application, and proof of payment with your tax records. (Do not attach them to your tax return.) See the following page for additional information about tax credits.

**You are eligible for an additional \$150 tax credit by having your ductwork tested and sealed by a tax credit certified technician at the same time you have a new furnace, boiler or hydronic air handler installed. Send in the separate duct sealing tax credit application at the same time you send in this application.**

If you have any questions, please see the Oregon Department of Energy Web site: ([www.oregon.gov/energy](http://www.oregon.gov/energy)) or call us toll-free: 1-800-221-8035. (In Salem, call 503-378-4040.)

**OVER**

## Eligibility for the Oregon Residential Energy Tax Credit

To qualify for the Oregon Residential Energy Tax Credit, you must be an Oregon resident and the equipment must be located in an Oregon dwelling that is your primary or secondary residence. Owners of equipment installed in rental and commercial property should use the Business Energy Tax Credit program.

The tax credit issued normally applies to the tax year the equipment was purchased or placed in service 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.

Claim the tax credit on your Oregon income taxes and keep the Certification card with your tax records. If your return is audited, the Oregon Department of Revenue will request copies of the information from you. You may carry forward any unused tax credit amounts for up to five years.

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.

## Pass-through Option

If you are a full-time Oregon resident and do not have an Oregon income tax liability, you may choose to transfer your tax credit to another full-time Oregon resident or Oregon business that does have tax liability. The Pass-through Option will allow you to transfer your tax credit to an individual or business with an Oregon tax liability who will make a lump-sum payment to you based on a percentage 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 Oregon Department of Energy will then issue the tax credit certification to the pass-through partner. **The pass-through option is a one-time transfer and is final. There may be tax implications. We advise you to consult with your tax preparer.**

Note: Your Social Security Number is required to process your tax credit application. It is used to establish your identity for tax purposes only and is authorized by Section 405, Title 42 of the United States Code.

**If you have questions concerning claiming the tax 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  
**Premium Efficiency Furnaces, Boilers, and  
 Hydronic Air Handlers**  
**Oregon Department of Energy**

625 Marion St. NE  
 Salem, OR 97301-3737  
 www.oregon.gov/energy

**Don't Wait...**  
 Send your application  
 after installation. You will  
 need your Tax Certificate  
 to file your taxes.

**1. CUSTOMER INFORMATION**

Name:		Social Security No.*:	
Mailing address:		Daytime phone:	
City:	Oregon County:	State:	Zip:
Street address where appliance(s) is located (if different)			
City:	Oregon County:	State:	Zip:
If different than mailing address, please explain:			
Are you the homeowner? <input type="checkbox"/> Renter <input type="checkbox"/> (Landlords must apply through the Business Energy Tax Credit Program)			

**2. UTILITY & HOUSE INFORMATION**

Electric utility company:	Natural gas utility (if any):
Fuel used for by this furnace, boiler or air handler: <input type="checkbox"/> Natural gas <input type="checkbox"/> Propane <input type="checkbox"/> Electric	
Where is this furnace/boiler/air handler located? <input type="checkbox"/> Garage <input type="checkbox"/> Basement <input type="checkbox"/> Attic <input type="checkbox"/> Other:	
Does this installation use outside combustion air? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you have your ducts tested and sealed at the same time as this installation? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you have a high efficiency heat pump installed at the same time? <input type="checkbox"/> Yes <input type="checkbox"/> No	

**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 itemized receipts for your purchase.**

Brand name	Model Number	Efficiency <sup>A</sup>	Equipment Only Cost <sup>B</sup>	Tax Credit Amount <sup>C</sup>	Date of Installation
<b>EXAMPLE</b>	GMV90704SCXA	93.0%	\$1,220	\$305	7-3-09

Installer:
Address, City, State, Zip:
What was installed? <input type="checkbox"/> Furnace <input type="checkbox"/> Boiler <input type="checkbox"/> Hydronic air handler
Is this installation <input type="checkbox"/> Replacement <input type="checkbox"/> New construction
Total job cost (including labor): \$ _____

A Annual Fuel Utilization Efficiency from Energy Guide label on your equipment.  
 B Purchase price for equipment-only (no labor) as shown on your final itemized invoice.  
 C From the Oregon Department of Energy qualifying equipment list or 25 percent of the customer price of the equipment, whichever is less.

**FOR OFFICE USE ONLY**

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

\* The request for your Social Security Number is authorized by Section 405, Title 42, of the United States Code. We cannot process your application without this information. It is used to establish your identity for tax purposes only.

**OVER**

## 4. PASS-THROUGH OPTION

I want to keep the full tax credit myself

I want to transfer my tax credit to another Oregon resident

If you are an Oregon resident, the Pass-through Option allows you to 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% of the certified tax credit amount. See the Pass-through Option details in the application instructions. The pass-through option is a one-time transfer and is final. 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 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 SIGNATURE You must sign below.

Signature of Owner: \_\_\_\_\_ Date \_\_\_\_\_

If two unrelated persons are purchasing this system and file separate tax returns, attach a separate sheet listing the name, address, social security number, percentage of ownership and dated signature.

## 7. MAILING INSTRUCTIONS

**Before mailing, be sure your application is complete. It should include:**

- Application form with your social security number and signature
- Clear copy of itemized final receipt with full model numbers and your equipment-only cost.

**Photocopy all documents for your records 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.

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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)

