



Application and Verification Form  
for Residential Energy Tax Credit Certification – Instructions

# **Premium Efficiency Heat and Energy Recovery Ventilation Systems**

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## **Oregon Department of Energy**

The Oregon Residential Energy Tax Credit Program provides a tax credit for properly installed and tested heat and energy recovery ventilation new or replacement systems. The tax credit is an amount based on the annual energy savings or 25 percent of the system components, including controls. Note that this does not include installation labor. The maximum tax credit for a qualifying new or replacement system based on estimated annual energy savings is specified by the Oregon Department of Energy on the qualifying equipment list. Visit our Web site ([www.oregon.gov/energy](http://www.oregon.gov/energy) or call us at 1-800-221-8035 for a list.

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. 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 for the pass-through partner. We advise you to consult with your tax preparer.

Take the following steps to receive your tax credit:

- 1. Mark sure your contractor provides an invoice that separately lists the system component costs and labor costs.** Attach a clear copy of the invoice/receipt to your application. Your receipt should mark the date, make and model of the equipment and the amount paid.
- 2. Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Heat and Energy Recovery Ventilation Systems.** The form may be filled out on your computer. Please print it, sign it and mail it with your receipt (or a copy of your receipt) to the Oregon Department of Energy. The forms can NOT be filed online. If you qualify for the tax credit, the Department of Energy will approve your application and send you a Certification specifying the qualifying tax credit amount. You can apply for and claim the credit for the tax year you purchase the equipment as long as you place it in service by April 1 of the following year.

- 3. 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.



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# Premium Efficiency Heat and Energy Recovery Ventilation Systems

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  |                | *Required to process                 |                                  |                         |                    |                      |
|--|----------------|--------------------------------------|----------------------------------|-------------------------|--------------------|----------------------|
| 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 tax credit)  |                |                                      |                                  |                         |                    |                      |
| 2. UTILITY INFORMATION   |                |                                      |                                  |                         |                    |                      |
| Name of electric utility company   |                | Name of natural gas utility company: |                                  |                         |                    |                      |
| Fuel used for by water heater: <input type="checkbox"/> Electricity <input type="checkbox"/> Natural gas <input type="checkbox"/> Other (specify):   |                |                                      |                                  |                         |                    |                      |
| 3. INFORMATION ON EQUIPMENT  |                |                                      |                                  |                         |                    |                      |
| Provide the following information for the heat or energy recovery ventilation system (HRV or ERV) for which you are claiming a tax credit, and <b>attach receipts for your purchase(s)</b> : |                |                                      |                                  |                         |                    |                      |
| Manufacturer   | Model no.      | Type of System                       | Net supply air flow <sup>A</sup> | Tax Credit <sup>B</sup> | Price <sup>C</sup> | Date of Installation |
| Van EE <b>EXAMPLE</b>  | 1000 Duo       | ERV                                  | 120 dfm                          | \$415                   | \$1,260            | July 5, 2005         |
|  |                |                                      |                                  |                         |                    |                      |
| Installer:   |                |                                      |                                  |                         |                    |                      |
| Address:   |                |                                      |                                  |                         |                    |                      |
| System Total Cost: <input type="checkbox"/> New construction <input type="checkbox"/> Retrofit   |                |                                      |                                  |                         |                    |                      |

- A In cfm, from the Oregon Department of Energy qualifying equipment list for the Oregon Residential Energy Tax Credit
- 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).

| FOR OFFICE USE ONLY |
|---------------------|
| File No.:           |
| Date Received:      |
| Tax Credit Amount:  |
| Tax Year:           |

**OVER**

\*OAR 330-070-0025 authorizes the Oregon Department of Energy to request that you voluntarily provide your social security number for use 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 you provide your social security number and consent to its use, it will be used only for the purpose(s) stated above.

## 4. PASS-THROUGH OPTION

- Yes - I want to transfer my tax credit to another Oregon resident (see below)**
- No - I want to keep the full tax credit myself**

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 for the pass-through partner. 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 appliance. 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 \_\_\_\_\_

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

If two or more persons are purchasing this system and file separate tax returns, give names, addresses and percentage of ownership.

Name: \_\_\_\_\_ Address: \_\_\_\_\_ % ownership: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_ % ownership: \_\_\_\_\_

Name: \_\_\_\_\_ Address: \_\_\_\_\_ % ownership: \_\_\_\_\_

## 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 appliances 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.

