



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

Premium Efficiency Wood & Pellet Stoves

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for new wood-burning and pellet stoves certified energy-efficient by the Oregon Department of Energy purchased on or after January 1, 2007. The appliance must be new and located in an Oregon dwelling that is your primary or secondary (vacation) residence. Stoves to be installed in manufactured homes should be listed and labeled for that purpose.

Lists of eligible stoves by manufacturer and model are updated regularly. Lists will be available from your stove dealer or from the Oregon Department of Energy. (Visit our Web site www.oregon.gov/energy or call us at 1-800-221-8035.)

In order to qualify, your premium efficiency wood and pellet stove must be installed with dedicated outside air. This combustion requirement can be satisfied with one of the following options:

- Duct directly connected to the stove (preferred)
- Duct terminates at the hearth with barometric or manual damper
- Duct with barometric damper within the room

The stove and damper installation must be in compliance with manufacturer's installation instructions and building code requirements. If your new premium efficiency wood or pellet stove is replacing an existing wood or pellet stove, the existing stove must be rendered unusable and permanently retired from service.

To qualify for a tax credit, you must have an Oregon income tax liability. You can carry forward unused tax credit amounts up to five years. 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 individual or business with an Oregon tax liability using the Pass-through Option. You are responsible for finding the pass-through partner for this transfer. See section 4 of the Application and Verification Form for details.

Don't wait until tax season to apply for the tax credit as processing may take several weeks. You will receive certification that you will need when you file your tax return. You can apply for and claim the credit for the tax year you purchase the appliance as long as you place it in service by April 1 of the following year. Do NOT use this application form for the tax credit for purchase of pellets.

Take the following steps to receive your tax credit:

- 1. Verify that the stove you are buying is eligible for a tax credit.** Look up the stove you intend to buy by manufacturer and model number on the Oregon Department of Energy list of qualifying stoves. The tax credit you may claim is \$300 or 25 percent of the net purchase price of the stove (including combustion air ducting, but not chimney or flue costs), whichever is less.

(OVER)

2. **Install the stove with dedicated outside air for combustion.** The best option is to directly connect a duct from the outside. The next best option to meet this requirement is to connect a duct with a damper terminating near the hearth. Inserts may be able to use an existing ash cleanout with a barometric damper in the room to meet this requirement.
3. **Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Wood & Pellet Stoves.** The form may be filled out and printed from your computer. Sign it and mail it with a copy of your receipt to the Oregon Department of Energy. The forms can NOT be filed online. Your receipt must clearly show the date, name of the stove dealer, the make and model of the stove and the amount paid. If you qualify for the tax credit, the Oregon Department of Energy will approve your application and send you a certification specifying the qualifying tax credit amount.
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 Oregon Department of Energy Web site 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 Wood & Pellet Stoves

Oregon Department of Energy

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

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

1. CUSTOMER INFORMATION

Name:		Social Security No.*:	
Mailing address:		Daytime phone:	
City:	Oregon County:	State:	Zip:
Street address where stove will be used (if different than above):			
City:	Oregon County:	State:	Zip:
If different than mailing address, please explain:			
Check if this is your <input type="checkbox"/> Primary residence <input type="checkbox"/> Secondary (vacation) residence			

2. HOUSE INFORMATION

Name of electric utility company:	Name of natural gas utility company:
Is this stove your primary heat source? <input type="checkbox"/> Yes <input type="checkbox"/> No Other major heat source(s) in house:	
Dedicated outside combustion air method*: <input type="checkbox"/> Direct connection to stove <input type="checkbox"/> Duct terminates at hearth <input type="checkbox"/> Duct with barometric damper in room	
Does this stove replace an existing stove? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how did you dispose of the existing stove?**	

*Required ** Stoves that have been replaced must be rendered unusable and permanently retired from service.

3. STOVE INFORMATION (Do NOT use this form to claim tax credit for purchase of pellets)

Provide the following information for the wood or pellet stoves for which you are claiming a tax credit, and **attach copy of receipts for your purchase(s)**:

Manufacturer	Model Name or Number	Fuel & Type (Wood non-catalytic, Wood Catalytic, Pellet)	EPA Rating (Grams Smoke per Hour) ^A	Tax Credit	Equip. Cost ^B	Date of Purchase

- ^A From the EPA label attached to the stove.
^B Equipment cost includes cost of outside combustion air ducting but not chimney or labor for installation

OVER

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. You must provide this information. It is used to establish your identity for tax purposes only.

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 Oregon Department of Energy will then issue the tax credit certification to the pass-through partner. **Important: There may be tax implications when using the pass-through option. 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 stove. Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. I certify that I am the original owner of the stove. I certify that this stove is not installed in a recreational vehicle or motor home. By signing below, I certify that the stove described in this application is installed, that the stove replaced (if applicable) has been permanently removed from service, 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 your 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. APPLICANT SIGNATURE (Applicant must sign)

I agree to statements above: Applicant signature: _____ Date _____

If there is a co-applicant **who signs a separate tax return**, co-applicant completes the following:

- I agree to statements above: Co-applicant signature: _____ Date _____
- Social security number* of Co-applicant _____
- Address of Co-applicant: _____
- Percent of ownership of Co-applicant _____% (Balance to the applicant)

If more than two persons are purchasing this system and file separate tax returns, give names, addresses, social security numbers*, and percentage of ownerships on a separate sheet of paper

*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.

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 stoves 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.