



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

Premium Efficiency Water Heaters and Wastewater Heat Recovery Systems

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for premium efficiency water heaters and wastewater heat recovery systems certified energy-efficient by the Oregon Department of Energy. The equipment must be new and located in an Oregon dwelling that is your primary or secondary residence. Motor homes or recreational vehicles do not qualify as dwellings.

Lists of eligible equipment by manufacturer and model are updated regularly. Lists are 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, 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 when using the pass-through option. We advise you to consult with your tax preparer.**

Don't wait to apply for the tax credit. You'll receive a Certification that you will need when you file your tax return.

Take the following steps to receive your tax credit:

- 1. Verify that the equipment you are buying is eligible for a tax credit and determine the tax credit amount.** Look up the equipment you intend to buy by manufacturer and model number on the Oregon Department of Energy list of qualifying water heaters or wastewater heat recovery systems. The tax credit you may claim is the amount on the list of qualifying equipment or 25 percent of the net purchase price of the equipment, whichever is less. Verify that energy use (in kWh or therms) listed on the equipment's yellow Energy Guide label matches the energy use shown in the list of qualifying equipment. If it doesn't, the equipment may not be eligible for a tax credit. Contact the Oregon Department of Energy for clarification.

OVER

- 2. Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Water Heaters and Wastewater Heat Recovery 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 on-line. You may include the price of fittings, but not labor.

Your receipt must clearly show the date, name of the dealer, the make and model of the equipment and the amount paid. You should also include receipts for your miscellaneous plumbing fittings. 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. 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.) The Oregon Department of Revenue may request a copy 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).

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 Water Heaters and Wastewater Heat Recovery Systems

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 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 water heating or wastewater heat recovery (HR) system for which you are claiming a tax credit, and **attach receipts for your purchase(s)**:

Brand name	Model no.	Type of System	Energy use ^A	Tax Credit ^B	Net Price ^C	Date of Purchase ^D
Rinnai EXAMPLE	R75LSi	Water Heater	183 Therms	\$170	\$680	July 5, 2009
Miscellaneous plumbing fittings EXAMPLE						

- A In kWh or therms, 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 less any manufacturer or retailer rebates shown on the receipt (not including mail-in rebates). The tax credit does not include installation labor cost. Ensure the net price includes only the cost of the water heater or wastewater heat recovery system.
- D For components only; does not include any labor costs.

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

OVER

* 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 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 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.