



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

## **Premium Efficiency Duct Systems**

### **Oregon Department of Energy**

The Oregon Residential Energy Tax Credit Program provides a tax credit for properly well-designed and sealed duct systems. **The technician performing the work must be an Oregon Department of Energy tax credit certified technician.** The tax credit is 25 percent of the cost of the duct system in new construction, a new duct system in an existing home or for repairing a duct system or \$250, whichever is less.

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. **Note: There may be tax implications. We advise you to consult with your tax preparer.**

You can get an additional \$150 bonus tax credit if you install a new qualifying heat pump, air conditioning system or furnace at the same time you have your duct work done. Complete the *Application for Premium Efficiency Furnaces, Boilers and Air Handlers* or the application your tax credit certified heat pump and air conditioning technician provides you and mail it in with this completed application.

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. Make sure your technician is tax credit certified by the Oregon Department of Energy to perform work that qualifies for the Oregon Residential Energy Tax Credit.** Call 1-800-221-8035 or (503) 378-4040 for a list of tax credit certified duct technicians or visit our Web site: [www.oregon.gov/energy](http://www.oregon.gov/energy)
- 2. Make sure your technician completes the appropriate data form for Premium Efficiency Duct Systems.** Your technician will perform duct leakage tests to document that the system qualifies for a tax credit. Attach the worksheet to your application.

**OVER**

3. **Submit a completed Application and Verification Form for Tax Credit Certification - Premium Efficiency Duct Systems.** The form may be filled out on your computer. Please print it, sign it and mail it with a clear copy of your receipt to the Oregon Department of Energy. The forms can NOT be filed on-line. Include the worksheet and proof of payment for the duct system or repair work (ITEMIZED receipts, contracts, or invoices dated and marked paid by your technician). Sign the application form, have your technician sign it, and **send the original to the Oregon Department of Energy.** If the paperwork you submit demonstrates that your system qualifies for the tax credit, the Department of Energy will approve your application and send you a signed System Certification specifying the qualifying tax credit amount.
  
4. **Claim the tax credit on your state income tax form.** Keep your Certification, a copy of your application and worksheet, and proof of payment for your records. **Do not attach them to your tax return.** Upon audit or examination, the information shall be made available to the Oregon Department of Revenue to verify any credit claimed. Tax credits not taken in the first tax year may be carried forward 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 at [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 Duct 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 duct system is located (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. NEW DUCT SYSTEM CONSTRUCTION

*(Note: Load and sizing calculations shall be made available to Oregon Department of Energy upon request)*

Method used to calculate heating/cooling load:

Method used to size the duct system:

### 3. HOUSE CHARACTERISTICS

Number of floors:  One-story  Two-story  Three-story  Other (specify):

Number of heating/cooling systems in the home:

System type (number the systems in order of use; for example, if electric forced-air is your primary heating system, write 1 on the line): \_\_\_\_\_ Gas forced-air \_\_\_\_\_ Electric forced-air \_\_\_\_\_ Electric heat pump  
\_\_\_\_\_ Oil \_\_\_\_\_ Wood \_\_\_\_\_ Other \_\_\_\_\_ Heat pump with gas backup \_\_\_\_\_ Gas forced-air with AC

Square footage of home served by each system:

System 1: \_\_\_\_\_ sq. ft. System 2: \_\_\_\_\_ sq. ft. System 3: \_\_\_\_\_ sq. ft.

Are ducts in unheated space?  Yes  No  
If yes, where? (List all places: crawl space, attic, etc.):

Are ducts in heated space?  Yes  No  
If yes, where? (Describe all places: basement, etc.):

Is basement finished?  Yes  No

Does the home have any combustion devices or are you adding any? Check all that apply.

Gas furnace  Wood fireplace  Gas fireplace  Pellet or wood stove  Gas water heater  
 Other (specify):

\* 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:	

## 4. DUCT SYSTEM CHARACTERISTICS

Central supply plenum type:  Metal  Ductboard  Flex  Other (specify):

Branch supply ducts:  Metal  Ductboard  Flex  Other (specify):

Return ducts:  Metal  Ductboard  Flex  Other (specify):

Number of existing return grills:

Number of return grills added:

Does every room have a return air path? (Required for new construction)  Yes  No

Type of work:  New construction  New duct system in existing home  Duct repair/sealing

**Attach the appropriate worksheet documenting that the system qualifies for a tax credit.**

Type of mechanical fastening system:

Type of closure (air sealing) system:

Location of air handler:

Are building cavities used to transport conditioned air to and from the air handler?  Yes  No

Note: In new duct systems, non-ducted building cavities may **not** be used to transport conditioned air.

## 5. TAX CREDIT CALCULATION

1. Cost of duct sealing and testing, and/or additional installation cost \$ \_\_\_\_\_
2. **Tax credit factor:** 0.25 X 0.25
3. Multiply line 1 by line 2 \$ \_\_\_\_\_
4. **Tax credit:** Enter line 3 or \$250, whichever is **less** \$ \_\_\_\_\_
5. Did you have a tax credit-qualifying heat pump, air conditioner or furnace installed at the same time as your duct testing and sealing?  Yes  No

## 6. CUSTOMER SIGNATURE

***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.

**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 ownerships.

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

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

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

**OVER**

## 7. 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 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. 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.**

## 8. TECHNICIAN DECLARATION AND INSTALLATION VERIFICATION

***I declare I am a tax credit certified technician and that this system meets all the requirements of ORS 469.160 through 469.180. I have supplied the required consumer information to the person claiming this credit. All necessary permits have been obtained prior to system installation or retrofit. To the best of my knowledge, the system meets all local building codes and requirements of the Oregon Department of Energy. The Oregon Department of Energy may require changes in the system to make it conform to ORS 469.160 through 469.180 and OAR 330-70-010 through 330-70-097. The installer/technician agrees to make any changes required by the Oregon Department of Energy. By signing below, I certify that the system described in this application is installed and that the information contained herein is accurate and true.***

Date Work and Testing Completed: \_\_\_\_\_

Installer/Technician (please print): \_\_\_\_\_

Technician's signature: \_\_\_\_\_

Construction Contractor's Board no.: \_\_\_\_\_ Date: \_\_\_\_\_

Subcontractor (please print): \_\_\_\_\_

Subcontractor's signature: \_\_\_\_\_

Construction Contractor's Board no.: \_\_\_\_\_ Date: \_\_\_\_\_

## 10. 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.

