

# Biomass Producer or Collector Tax Credit Application for Certification

**2017 Tax Year**

This application is for Biomass Producer or Collector tax credits authorized under [ORS Chapter 315.141](#). The credit rates are established in [ORS Chapter 469B.403](#). Besides this application form, additional documentation is required with each application, as described in [OAR 330-170-0050](#). For more information, please visit the Oregon Department of Energy Biomass Producer or Collector tax credit web site (<http://www.oregon.gov/energy/At-Work/Pages/Biomass-Tax-Credits.aspx>)

## Questions?

For questions concerning certification, call the Oregon Department of Energy at 1-800-221-8035 (toll-free in Oregon) or (503) 378-4040 (Salem), or visit our web site ([www.oregon.gov/energy](http://www.oregon.gov/energy)).

For questions on claiming the tax credit, contact the Oregon Department of Revenue ([www.oregon.gov/DOR](http://www.oregon.gov/DOR)) or call 800-356-4222.

1. Applicant Information		
Taxpayer or Business Name:		If a corporation, indicate Type: _____ (S, C, B corporation)
EIN or SSN:	Tax Year End (MM/DD/YYYY)*:	Reporting Period: (period covered by this application)
Business mailing address:		
City/State/Zip:		
Principal business activity:		NAICS/SIC Code:
Contact person: (Who should receive correspondence?)		Title:
Phone:		E-mail:

\* Applications must be received within 60 days of the end of the applicant's 2017 tax year in order to be eligible for a 2017 credit.

**2. Calculation of the Credit** Please describe the quantity and type of biomass produced or collected, and the name of the biofuel producer to which the biomass was delivered for use as biofuel or to produce biofuel. Applicants can attach additional pages if needed.

(a) Biomass Type*	(b) Quantity of biomass produced or collected and delivered to the biofuel producer.	(c) Units (tons, pounds, bushels, gallons)	(d) Credit rate**	(e) Multiply the quantity by the credit rate. This is the credit amount.	(f) Name of biofuel producer (Even if biofuel producer is the same as the biomass collector)	(g) Location of biofuel producer (City and State)
<b>TOTAL</b>						

\*Biomass types are provided in [ORS Chapters 315.141](#) and [469B.403](#). If you have questions about the type of biomass you are producing or collecting, contact the Oregon Department of Energy.

\*\* To obtain credit rates, please see [ORS Chapter 469B.403 \(www.oregonlegislature.gov\)](#).

**3. Biomass Producer and Collector Tax Credit Review Charge**

Applications will **not** be reviewed until the review charge is paid in full.

Estimated Credit Amount (See 2e) \_\_\_\_\_ x 0.038 + \$100 = \_\_\_\_\_

If the Oregon Department of Energy requires more information or incurs additional expenses reviewing the application, an additional payment may be required. For more information, see [Oregon Administrative Rule 330-170-0050](#).

#### 4. Supporting Documentation

The following supporting documentation is **required** with each application:

- (a) Proof that the biomass collector held title to the biomass at the time the biomass was delivered;
- (b) Documentation indicating the physical address, township, range, section, and quarter/quarter section, or other specific geographic indicator of the origination of the biomass;
- (c) A summary or settlement sheet\* indicating each shipment that was received by the biofuel producer. Each summary or settlement sheet must include, at a minimum, the following:
  - The name and address of the biofuel producer to which the biomass was delivered;
  - The date of delivery for each shipment of biomass;
  - The type of biomass included in each shipment;
  - The amount of biomass delivered in each shipment;
  - The delivered price for each shipment of biomass, including the dry ton payment rate if applicable;
  - The weight ticket number or a similar unique identifier for each shipment; and
  - For Woody Biomass and Vegetative Biomass from Agricultural Crops, the dry ton weight equivalent of the actual tonnage in each shipment, calculated in a manner acceptable to the department.
- (d) Receipts of qualifying biomass\*\* that include the type of biomass, name and address of the biomass producer or collector, name and address of the person receiving the biomass from the applicant, type of biofuel facility, dates delivered, amount of biomass received, and a statement attesting to the receipt and use of biomass;
- (e) all calculations used to convert one measure of biomass to another measure and source references for the calculations and all variables;
- (f) Documentation that indicates the biomass meets the applicable criteria in [OAR 330-170-0040](#); and
- (g) An application fee.

Additionally, agricultural producers or biomass collectors that produce or collect animal manure must submit:

- (h) the department approved Eligible Manure Calculation worksheet\*\*\*;
- (i) a copy of the [Oregon Confined Animal Feeding Operation \(CAFO\) National Pollutant Discharge Elimination System \(NPDES\) General Permit Summary](#) and
- (j) the most recent [CAFO National Pollutant Discharge Elimination System \(NPDES\) General Permit Annual Report](#).

\*The Oregon Department of Energy has a sample summary sheet that may be used. The sample summary sheet is available from the ODOE website <http://www.oregon.gov/energy/At-Work/Pages/Biomass-Tax-Credits.aspx>.

\*\* Receipt of Qualifying Biomass form is available from the ODOE [website](#).

\*\*\* Eligible Manure Calculation Worksheet is available from the ODOE [website](#).

## 5. Applicant's Certification Statement

1. I understand that Oregon Department of Energy (ODOE) approval and certification of Biomass Producer or Collector tax credits is for tax credit purposes only.
2. I agree that the ODOE or its agents may inspect the biomass production or collection activities at my facility at ODOE's discretion to ensure that the activities are eligible for the tax credit. I understand that if I give false information about the activities or if I refuse to permit ODOE to inspect the activities, my application will be denied.
3. I understand that this tax credit application is a public record and that ODOE may be required by law to disclose information within this tax credit application to the public upon request. I have marked any information that I request be kept confidential. I understand that this marking does not guarantee that it will be kept confidential and that the director of ODOE will make any decisions in accordance with the Public Records Law regarding public disclosure of information contained within this application.
4. I understand that ODOE does not endorse any company that requests information or tax credit certification on this application and that ODOE does not sell information as a mailing list.
5. I hereby (a) release the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents, and agree to defend and indemnify the foregoing from and against any claims, demands, or costs (including attorney and expert witness fees at trial and on appeal) arising from or in any way related to claims made by applicant or any parent or subsidiary of applicant and which are related in any way to the Oregon Department of Energy's issuance or failure to issue certification to an applicant for a Biomass Producer or Collector tax credit, or the inability to obtain a Biomass Producer and Collector tax credit; and (b) agree to reimburse the State of Oregon for any damages, costs and expenses, including but not limited to attorney fees and reasonable expenses for agency staff and in-house legal counsel incurred as a result of, or arising from or in any way related to the applicant obtaining certification for a Biomass Producer or Collector tax credit by fraud or misrepresentation. Agreement to the terms of this paragraph by applicants that are agencies of the State of Oregon are subject to the limitations of Article XI, section 7 of the Oregon Constitution and the Oregon Tort Claims Act (ORS 30.260 through 30.300).
6. I declare that I have no outstanding tax deficiencies with the State of Oregon.
7. I have enclosed a check to the Oregon Department of Energy for the application review charge or will pay by Visa, MasterCard, or Discover.
8. I declare that the biomass production or collection activities do not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference, or gender.
9. I declare that I am the agricultural producer, biomass collector and owner, or biofuel producer who is also the biomass collector, or have contractual rights to produce or collect biomass. I declare that I held title to the biomass at the time the biomass was delivered.
10. I declare that the biomass reported in this application is available on a renewable or recurring basis.
11. I have completed this form to the best of my knowledge and have not altered any of these statements.

**By signing this Applicant's Certification Statement, I acknowledge that I have read this form, that I agree with the contents of this Statement and have not altered any part of the Statement.**

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Send completed application with full review charge to: **Oregon Department of Energy, 550 Capitol St NE, Salem, OR 97301.** If you have questions, call: **1-800-221-8035 (toll-free in Oregon).** Applications that are incomplete may be returned.