



**Oregon**  
Department  
of Agriculture

## Bovine Manure Tax Credit Application for Certification

### Certification questions?

Oregon Department  
of Agriculture  
503-986-4558  
[www.oregon.gov/ODA](http://www.oregon.gov/ODA)

### Tax credit questions?

Oregon Department  
of Revenue  
1-800-356-4222  
[www.oregon.gov/DOR](http://www.oregon.gov/DOR)

The Bovine Manure Tax Credit Program is authorized under ORS 315.176 and ORS 315.184. In addition to this application form, documentation is required as described in OAR 603-020-0015. For more information, please visit:

<https://oda.direct/BMTC>

**Deadline:** Applications must be received by March 1, 2021  
in order to be eligible for a tax credit in 2020.\*

1. Applicant Information		Applicant ID <i>(internal use)</i> :
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:	

## 2. Calculation of the Credit

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

Calculations can also be made using the Excel calculator provided on the BMTC webpage: <https://oda.direct/BMTC>

(a) Manure Type*	(b) Quantity of manure produced or collected (tons)	(d) Credit rate per (wet ton)**	(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 manure collector)	(g) Location of biofuel producer (City and State)
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
		\$3.50			
<b>TOTAL</b>					

\*Manure is defined by OAR 603-020-0005. If you have questions about the type of manure you are producing or collecting, contact the Oregon Department of Agriculture.

\*\* Credit rate is \$3.50 per wet ton (ORS 315.176(4)).

## 3. Bovine Manure Tax Credit Program Application Fee

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

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

## 4. Supporting Documentation

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

- a. Proof that the bovine manure producer or collector held title to the manure at the time the manure 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 manure;
- 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:
  - i. The name and address of the biofuel producer to which the manure was delivered;
  - ii. The date of delivery for each shipment of manure;
  - iii. The type of manure included in each shipment;
  - iv. The amount of manure delivered in each shipment; and
  - v. The weight ticket number or a similar unique identifier for each shipment.
- d. Receipts of qualifying manure that includes name and address of the manure producer or collector, name and address of the person receiving the manure from the applicant, type of biofuel facility, dates delivered, amount of manure received, and a statement attesting to the receipt and use of manure\*;
- e. All calculations used to convert one measure of manure to another measure and source references for the calculations and all variables; **OR** the department approved Eligible Manure Calculation worksheet\*\*;
- f. A copy of the Oregon Confined Animal Feeding Operation (CAFO) National Pollutant Discharge Elimination System (NPDES) General Permit Summary, **OR** a copy of the Water Pollution Control Facilities (WPCF) General Permit Summary;
- g. The most recent CAFO NPDES General Permit Annual Report, **OR** the most recent copy of a Routine Inspection Report for WPCF permit holders.

\*Receipt of Qualifying Bovine Manure form is available on the BMTC webpage: <https://oda.direct/BMTC>

\*\* Eligible Manure Calculation Worksheet is available on the BMTC webpage.

## 5. Applicant's Certification Statement

1. I understand that Oregon Department of Agriculture (ODA) use and approval of this certification is for tax credit purposes only.
2. I agree that the ODA or its agents may inspect the manure production or collection activities at my facility at ODA'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 allow ODA to inspect the activities, my application will be denied.
3. I understand that this tax credit application is a public record and that ODA 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 ODA will make any decisions in accordance with the Public Records Law regarding public disclosure of information contained within this application.
4. I understand that ODA does not endorse any company that requests information or tax credit certification on this application and that ODA 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 from, 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 which are related in any way to ODA's issuance or failure to issue certification to an applicant for a Bovine Manure tax credit, or the inability to obtain a Bovine Manure 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 anyway related to the applicant obtaining certification for a Bovine Manure tax credit by fraud or misrepresentation.
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 Agriculture for the application fee or will pay by Visa, MasterCard, or Discover.
8. I declare that the manure 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 bovine manure producer, or collector as defined by ORS 315.176(d), that I held title to the manure at the time the manure was delivered, that the bovine manure is used as, or to produce, biofuel in Oregon (ORS 315.176 (3)(a)).
10. 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: \_\_\_\_\_

## 6. Bovine Manure Tax Credit Program Application Fee Payment Information

Applications will not be reviewed until the application fee is paid in full.  
The application fee can be paid by check or credit card (Visa, Master Card, or Discover).

Application fee due: \_\_\_\_\_  
(From Box 3, page 2 of application)

### Send completed Bovine Manure Tax Credit application and application fee to:

Oregon Department of Agriculture  
Attn: Cashier  
635 Capitol St NE  
Salem, OR 97301-2532

If you have any questions, please call 503-986-4558. Applications that are incomplete may be returned.

Internal Use Only: PCA-10032, Agency object code-8817

### If you are paying with **credit card** the following information is required:

Taxpayer or business name:

Name of card holder:

Phone:

Address of card holder:

Zipcode:

Receipt by fax or email only. Print email address or fax number:

Signature:

Total charge:

Card number:

Expiration date: