



Alternative Fuel Vehicle or Fuel/Charging System or Station

Oregon Department of Energy

The Oregon Residential Energy Tax Credit program provides a tax credit for buying a new alternative-fuel vehicle, converting a vehicle to run on an alternative fuel, buying a charging or alternative-fuel fueling system on the vehicle, or installing a charging or alternative-fueling station at the residence. Qualifying alternative fuels include electricity, natural gas, E-85 (or higher blend), methanol, propane, hydrogen and other fuels approved by the Oregon Department of Energy.

To calculate the tax credit, the department compares the incremental difference between the base price of the alternative-fuel vehicle (after utility incentives and/or Federal tax credits) and the base price of the gasoline-only version of the same or similar make and model vehicle. The tax credit is 25 percent of the incremental difference or \$750, whichever is less. The tax credit for vehicle conversions and charging/fueling systems is \$750 or 25 percent of the cost, whichever is less.

To use a tax credit, you must have an Oregon income tax liability. You claim the tax credit when you file your state income tax. 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 have a tax liability.

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 for the pass-through partner. We advise you to consult with your tax preparer.

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

Eligibility criteria for new or conversion alternative-fuel vehicles:

- Vehicles must be registered and licensed for roadway use by the Oregon Driver and Motor Services Division (DMV) of the Oregon Department of Transportation.
- Low speed vehicles and vehicles capable of using E-85 and gasoline (flex-fuel vehicles) are not eligible for tax credits.
- Vehicles may be outfitted by the manufacturer to use an alternative fuel or converted to use an alternative fuel.
- Only the contract owner or purchaser of the vehicle is eligible for a tax credit.
- An operator of a qualifying vehicle with a lease (or a lease with an option to purchase) may claim the tax credit. A letter of authorization must accompany the application form allowing the operator to claim the credit on behalf of the owner (lessor). The letter must be signed by the owner.
- For vehicles converted to run on natural gas or liquefied petroleum gas (LPG or propane), conversion equipment must meet EPA1-A requirements of the U.S. Environmental Protection Agency and must allow the vehicle to store and use an alternative fuel for propulsion.

Eligibility criteria for charging or fueling systems:

- The resident claiming the tax credit must be the contract owner of the system.
- Systems must meet all state and local fire and life safety codes.
- Systems must be capable of refueling or recharging a vehicle within 14 hours.

If you meet the criteria above, take the following steps to receive your tax credit:

1. **Complete the Application and Verification Form for Tax Credit Certification - Alternative Fuel Vehicle or Fueling/Charging System.** The form may be completed on your computer. Please print it, sign it and mail it with your receipt to the Oregon Department of Energy. The forms can NOT be filed on-line.
2. **Provide an accurate description of the equipment or system and include proof of payment.** Proof of payment for a new alternative-fuel vehicle is a copy of your dated purchase receipt, contract or invoice documenting the vehicle is paid in full. Proof of payment for a vehicle conversion or charging/fueling system is a dated receipt, contract, or invoice from the installer or contractor documenting the vehicle is paid in full.
3. **Submit the application to the Oregon Department of Energy.** If the paperwork demonstrates that your equipment and/or system qualifies for the tax credit, the Oregon Department of Energy will approve your application and send you a signed Certification with 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 proof of payment for your records. Do not attach them to your tax return. Upon audit or examination, the Oregon Department of Revenue may ask you to provide the information to verify your credit claimed. Tax credits, or portions of the tax credit, not taken in the first tax year may be carried forward up to five years.

Your dealer, installer, contractor or alternative fuel provider can assist you with the paperwork. 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 Energy Department 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.

Tips for Buying and Operating an Alternative Fuel Vehicle or Fueling/Charging System

- For vehicle conversions, ask how much experience the installer has converting vehicles to run on an alternative fuel and servicing alternative-fuel vehicles. For charging or fueling systems, ask how much experience the contractor has installing systems. Ask for references and check them.
- For vehicle conversions or fueling system installation, make sure the contractor follows U.S. Environmental Protection Agency (EPA) standards.
- Be sure you understand how to operate and maintain your system, including what steps to take to troubleshoot problems on the road. Your dealer or equipment installer should provide you with an owner's manual with operation and maintenance instructions.
- Get a warranty for your new or converted vehicle. Familiarize yourself with the details and conditions of warranty coverage.





Application and Verification Form
for Residential Energy Tax Credit Certification

Alternative Fuel Vehicle or Fuel/Charging System

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:
Name of electric utility:		Name of natural gas utility:	
Type of equipment (select all that apply): <input type="checkbox"/> Original equipment manufacturer (new) alternative fuel vehicle <input type="checkbox"/> Vehicle converted to use an alternative fuel <input type="checkbox"/> Fueling or charging system on the vehicle <input type="checkbox"/> Fueling or charging station at the residence			
Cost of equipment: \$		Date of purchase:	
Alternative fuel to be used: <input type="checkbox"/> Electricity <input type="checkbox"/> Natural gas <input type="checkbox"/> Propane <input type="checkbox"/> Methanol <input type="checkbox"/> Hydrogen <input type="checkbox"/> E-85 or higher blend (<i>Note: E-85 Flex Fuel is not eligible.</i>)			
Conventional fuel to be replaced: <input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel <input type="checkbox"/> Other (specify):			
Estimated gallons of conventional fuel to be replaced per year: _____ gallons			

2. VEHICLE OR FUELING/CHARGING SYSTEM DESCRIPTION

Describe below the alternative fuel vehicle or fueling/charging system purchased.
Note: Attach performance specifications for all equipment listed.

Original equipment manufacturer (new) alternative fuel vehicle:
 Manufacturer: _____ Model: _____
 Oregon Department of Motor Vehicle assigned registration or license plate number: _____
 Manufacturer-assigned vehicle identification number (VIN): _____

Vehicle conversion:
 Conversion equipment manufacturer: _____ Conversion equipment model: _____
 Vehicle manufacturer: _____ Vehicle model: _____
 Oregon DMV assigned registration or license plate number: _____
 Manufacturer-assigned vehicle identification number (VIN): _____

Vehicle fueling or charging system:
 Manufacturer: _____ Model: _____

Home fueling or charging station:
 Manufacturer: _____ Model: _____

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.

OVER

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

3. COST OF A NEW VEHICLE

- a. Base price of new alternative fuel vehicle a. \$ _____
(Attach copy of invoice specifying vehicle is an alternative fuel vehicle.)
- b. Base price of conventional vehicle, same manufacturer, same model b. \$ _____
For a list of conventional vehicles visit: <http://www.oregon.gov/ENERGY/TRANS/hybridcr.shtml>
- c. Eligible cost of vehicle (a - b = c) c. \$ _____
- d. Multiply line c by 0.25 (enter up to \$750) d. \$ _____

4. COST OF CONVERTING A VEHICLE

- e. Cost for converting a vehicle into an alternative fuel vehicle e. \$ _____
(Attach copy of invoice or proof of purchase for conversion.)
- f. Multiply line e by 0.25 (enter up to \$750) f. \$ _____

5. COST OF HOME CHARGING/FUELING STATION

- g. Installed cost of home charging/fueling station g. \$ _____
(Attach copy of invoice or proof of purchase for the station.)
- h. Multiply line b by 0.25 (enter up to \$750) h. \$ _____

6. COST OF VEHICLE CHARGING/FUELING SYSTEM

- i. Installed cost of vehicle charging/fueling system i. \$ _____
(Attach copy of invoice or proof of purchase for the system.)
- j. Multiply line b by 0.25 (enter up to \$750) j. \$ _____

7. TAX CREDIT CALCULATION

Tax credit: Add applicable amounts from d, f, h and j = total credit \$ _____

8. 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 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 for the pass-through partner. We advise you to consult with your tax preparer.**

OVER

9. 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 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.

10. 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 ownerships.

Name: _____ Address: _____ % ownership: _____

Name: _____ Address: _____ % ownership: _____

Name: _____ Address: _____ % ownership: _____

For vehicle conversions and fueling/charging systems only:

I declare that this system meets all the requirements of ORS 469.160 through 469.180. I have supplied the required consumer information. The Oregon Department of Energy may require changes in the system to make it conform with ORS 469.160 through 469.180 and OAR 330-70-010 through 330-70-097. The installer agrees to make any changes required by the Oregon Department of Energy. All necessary permits have been obtained prior to any fueling or charging system installation. By signing below, I certify that the system described in this application is installed and that the information contained herein is accurate and true.

Installer's name (please print): _____

Installer's signature: _____

Date: _____

11. 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.