



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

Premium Efficiency Wood & Pellet Stoves

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for new wood-burning and pellet stoves certified energy-efficient by the Oregon Department of Energy purchased on or after January 1, 2007. The stove must be new and installed in an Oregon dwelling that is your primary or secondary (vacation) residence. Information about eligibility for the tax credit is on page 2.

The list of eligible stoves by manufacturer and model is available from your stove dealer or from the Oregon Department of Energy. Visit our Web site www.oregon.gov/energy or call us at 1-800-221-8035. These lists are updated regularly. Eligibility requirements for Oregon Residential Energy Tax Credit program are different than for the federal tax credit ("American Recovery and Reinvestment Act"), or local air quality management incentive programs.

Dedicated Outside Combustion Air Requirement

In order to qualify, your premium efficiency wood and pellet stove must be installed with a dedicated source of outside air for combustion. This insures that the stove will have combustion air and not backdraft into the house. This combustion air installation requirement can be satisfied with one of the following options:

- A duct to the outside directly connected to the stove (preferred) if available for your stove
- A duct to the outside which terminates at the hearth or in the room where the stove is located

Inserts may be able to use an existing ash cleanout to meet the outside air requirement. If you have questions about meeting this requirement, contact your stove dealer. The outside air requirement is in addition to complying with manufacturer's installation instructions and building code requirements.

If your new premium efficiency wood or pellet stove is replacing an existing wood or pellet stove, the existing stove must be rendered unusable and permanently retired from service. Stoves to be installed in manufactured homes should be listed and labeled for that purpose.

Take the following steps to receive your tax credit:

Don't wait until tax season to apply for the tax credit as processing will take several weeks. You will receive a certification card that you will need when you file your tax return. You can apply for and claim the credit for the tax year you purchase the appliance as long as you place it in service by April 1 of the following year. **Do NOT use this application for the tax credit for purchase of pellets.**

- 1. Verify that the stove you are buying is eligible for a tax credit.** Look up the stove you intend to buy by manufacturer and model number on the Oregon Department of Energy list of qualifying stoves. The tax credit you may claim is the lesser of \$300 or 25 percent of the net purchase price of the stove, including the cost of combustion air ducting, but not chimney or flue costs.
- 2. Install the stove with dedicated outside air for combustion.** To qualify for the Oregon Residential Tax Credit your stove must be installed with outside combustion air.
- 3. Submit a completed *Application and Verification Form for Tax Credit Certification - Premium Efficiency Wood & Pellet Stoves*.** Be sure to list the model of the stove as it appears on our list, indicate the method of outside air and include your Social Security Number. We cannot process your application without this information.

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4. **Attach a copy of the receipt for your stove and mail it to the Oregon Department of Energy.** Your receipt must clearly show the date, name of the stove dealer, make and model of the stove and the amount paid. If you qualify for the tax credit, the Oregon Department of Energy will approve your application and send you a Certification card specifying the qualifying tax credit amount.
3. **Claim the tax credit on your state income tax form.** Keep your Certification card, a copy of your application, and proof of payment with your tax records. Do not attach it to your tax return. If your return is audited, the Oregon Department of Revenue will request copies of the information from you. You may carry forward any unused credit for up to five years.

Eligibility for the Oregon Residential Energy Tax Credit

To qualify for the Oregon Residential Energy Tax Credit, you must be an Oregon resident and the equipment must be located in an Oregon dwelling that is your primary or secondary (vacation) residence. Owners of equipment installed in rental and commercial property should contact the Business Energy Tax Credit program for eligibility.

The tax credit issued normally applies to the tax year the equipment was purchased or placed in service, as long as it is placed in service by April 1 of the following year. Unused tax credit amounts may be carried forward and applied against subsequent year tax obligations for up to 5 years.

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.

Please note: Your Social Security Number is required to process your tax credit application. It is used to establish your identity for tax purposes only and is authorized by Section 405, Title 42 of the United States Code. We cannot process your application without it.

Pass-through Option

If you are a full-time Oregon resident and do not have an Oregon income tax liability, you may choose to transfer your tax credit to another full-time Oregon resident or Oregon business that does have tax liability. The Pass-through Option will allow you to transfer your tax credit to an individual or business with an Oregon tax liability who will make a lump-sum payment to you based on a percentage of the certified tax credit amount. To use this option, complete this application form first. Your application will be reviewed for eligibility and 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 Oregon Department of Energy will then issue the tax credit certification to the pass-through partner. **The pass-through option is a one-time transfer and is final. There may be tax implications. We advise you to consult with your tax preparer.**

If you have questions concerning claiming the tax credit on your Oregon tax return, contact the Oregon Department of Revenue at 1-800-356-4222 or (503) 378-4988.

If you have any questions about equipment eligibility and application process, please see the Oregon Department of Energy Web site: (www.oregon.gov/energy) or call us toll-free: 1-800-221-8035. (In Salem, call 503-378-4040.)





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Premium Efficiency Wood & Pellet Stoves

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 | | | | <i>Required to process</i> |
|--|----------------|-----------------------|------|----------------------------|
| Name: | | Social Security No.*: | | |
| Mailing address: | | Daytime phone: | | |
| City: | Oregon County: | State: | Zip: | |
| Street address where stove will be used (if different than above): | | | | |
| City: | Oregon County: | State: | Zip: | |
| If different than mailing address, please explain: | | | | |
| Check if this is your <input type="checkbox"/> Primary residence <input type="checkbox"/> Secondary (vacation) residence <input type="checkbox"/> I am a renter <i>(Landlords and builders – stoves are not eligible for a tax credit through the Business Energy Tax Credit program.)</i> | | | | |

| 2. HOUSE INFORMATION | |
|--|------------------------------|
| Name of electric utility: | Name of natural gas utility: |
| Dedicated outside combustion air method (required): <input type="checkbox"/> Direct connection to stove <input type="checkbox"/> Other outside air supply to hearth or room | |
| Does this stove replace an existing stove? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how did you dispose of the existing stove? <i>(Stoves that have been replaced must be rendered unusable and permanently retired from service.)</i> | |

| 3. STOVE INFORMATION | | | | | |
|-----------------------------|--------------------------------------|--|----------------------------|----------------------------|---------------------|
| Manufacturer/ Brand | Model Name or Number ^A | Fuel & Type <small>(Wood non-catalytic, Wood catalytic, Pellet)</small> | Stove Cost ^B | Tax Credit ^C | Date of Purchase |
| | | | | | |
| | | | | | |

^A From Oregon Dept. of Energy list of qualifying stoves.
^B Eligible costs includes the cost of outside combustion air ducting but not, chimney stove pipe or labor for installation.
^C The lesser of 25% of the Stove Cost or \$300.

* The request for your Social Security Number is authorized by Section 405, Title 42, of the United States Code. It is used to establish your identity for tax purposes only. We cannot process your application without it.

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

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4. PASS-THROUGH OPTION

- I want to keep the full tax credit myself
- 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 Oregon 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 stove. Energy Department approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. I certify that I am the original owner of the stove. I certify that this stove is not installed in a recreational vehicle or motor home. By signing below, I certify that the stove described in this application is installed, that the stove replaced (if applicable) has been permanently removed from service, 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 your 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. APPLICANT SIGNATURE

I agree to statements above: Applicant signature: _____ Date _____

If there is a co-applicant **who signs a separate tax return**, co-applicant completes the following:

- I agree to statements above: Co-applicant signature: _____ Date _____
- Social security number of Co-applicant* _____
- Address of Co-applicant: _____
- Percent of ownership of Co-applicant _____% (Balance to the applicant)

If more than two persons are purchasing this system and file separate tax returns, give names, addresses, social security numbers*, and percentage of ownerships on a separate sheet of paper

*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.

7. MAILING INSTRUCTIONS

Photocopy all documents for your records. Attach a clear copy of proof of purchase that includes the model name or number of the stove 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 stoves 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.