



Transfer Notice for Certain Credits

For tax year

General instructions: This form is for transferring certain credits from one taxpayer to another. Two credits may be transferred using this form:

- The biomass production/collection credit; and
- The diesel engine replacement, repower, or retrofit credit.

Check the appropriate box and complete this form. This form must be filled out and signed by both the taxpayer or corporation transferring the credit and the taxpayer or corporation receiving the credit. Each credit has different requirements for submitting this form.

This form can **only** be used for tax year 2007 or later. If the credit has already been claimed, it cannot be transferred. For more information about these credits, go to our website at www.oregon.gov/DOR or call us at 503-378-4988 (or toll-free from an Oregon prefix at 1-800-356-4222).

Biomass production or collection credit: Check if transferring this credit. Attach this completed notice to the tax return of the taxpayer or corporation receiving the credit. If filing electronically, fax this notice to 503-945-8786 labeled "Attn: Suspense" or mail it to:

COR-TROL
Attn: Suspense
P.O. Box 14999
Salem OR 97309-0990

Note: The biomass production or collection credit may not be transferred from an agricultural producer to a biomass collector claiming the credit or from a biomass collector to an agricultural producer claiming the credit.

Diesel engine credit: Check if transferring this credit. You must send this completed notice to the Oregon Department of Revenue before the end of the tax year that the taxpayer or corporation receiving the credit will claim it.

Example: Taxpayer A sells a diesel engine credit to Taxpayer Z on August 20, 2008. Taxpayer Z is a calendar year taxpayer, so their tax year ends on December 31. The transfer notice must be sent to the Oregon Department of Revenue by December 31, 2008 in order for Taxpayer Z to claim the credit on their 2008 income tax return that will be filed in 2009. If the transfer notice is sent on February 10, 2009, then Taxpayer Z will claim the transferred diesel engine credit on their 2009 income tax return.

Mail diesel engine replacement, repower, or retrofit credit transfer notices to:

Oregon Department of Revenue
955 Center St NE
Salem OR 97301

Important: If you have claimed this credit on your tax return, you **cannot** transfer it. Only one taxpayer can claim each credit. Only the original owner of the credit may transfer it.

Taxpayer or corporation transferring the credit:

Important: You **cannot** claim this credit on your tax return once you have transferred the credit.

Name of taxpayer or corporation transferring the credit		Social Security number or Oregon business identification number (BIN)	
Address		Phone number ()	
Amount of the credit being transferred			
Signature of taxpayer or corporate officer		Date signed	

Taxpayer or corporation receiving the credit:

Name of taxpayer or corporation receiving the credit		Social Security number or Oregon business identification number (BIN)	
Address		Phone number ()	
Signature of taxpayer or corporate officer		Date signed	