



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.

A 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 or call us at the number below. The list of eligible models is updated as new models come on the market. 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

To qualify for the Oregon Residential Energy Tax Credit, 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, if available for your stove (preferred), or
- 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 installed in manufactured homes should be listed and labeled for that purpose.

This tax credit is available to Oregon residents and is in addition to other utility or efficiency program rebates or incentives. The system(s) must be new and located in an Oregon dwelling that is your primary or secondary (vacation) residence. For details on who is eligible for the tax credit, see the next page.

Don't wait to apply for the tax credit as processing may take several weeks. You will receive a Certification card that you will need when you file your Oregon Tax Return. **Do NOT use this application for the tax credit for purchase of pellets.**

Take the following steps to receive your tax credit:

- 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.
- 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. Attach a copy of your final itemized receipt** showing the full model number of your stove. Your receipt must clearly show the date, name of the stove dealer, make and model of the stove and the amount paid.

(OVER)

4. **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. Mail your application to the Department of Energy to the address listed on the back of the application. 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.
5. **Claim the tax credit on your state income tax form.** Keep your certification postcard, a copy of your application, and proof of payment with your tax records. **Do not attach the certification postcard to your tax return.** Upon audit or examination, the information shall be made available to the Oregon Department of Revenue to verify any credit claimed. Tax credits not taken in the first tax year may be carried forward 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.

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 1st of the following year and the Oregon Department of Energy has received your completed application by that date.

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. 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.

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 a 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 or call the Department of Revenue.**

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, please call 503-378-4040.





Application and Verification Form for Residential Energy Tax Credit for 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



**All incomplete applications will
be returned to applicant and
will not be processed**

1. Customer Information Required to process*

Name:		*Social Security No. ^A :	
Mailing address:		Daytime phone:	
City:	Oregon County:	State:	Zip:
Street address where stove will be used (if different)			
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 the renter <i>(Landlords and builders do not use this form)</i>			

2. Utility and House Information

Electric utility company:	Natural gas utility company(if any):
*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? (Stoves that have been replaced must be rendered unusable and permanently retired from service.)	

3. Stove Information

Manufacturer	Model Name or Number ^B	Fuel & Type (Wood non-catalytic, Wood catalytic, Pellet)	Stove Net Cost ^C	Tax Credit Amount ^D	Date of Purchase

^A 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.
^B See the Oregon Dept. of Energy list of qualifying stoves.
^C Eligible costs include the cost of outside combustion air ducting but not, chimney stove pipe or labor for installation.
^D 25% of the Stove Net Cost or \$300, whichever is less.

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

4. Pass-Through Option (Homeowner Completes)

I want to keep the full tax credit myself

I want to transfer my tax credit to Oregon resident Oregon business

- If your tax credit is \$1,500 or less:
 - Your pass-through partner will pay you 95% of the certified tax credit amount
 - Your pass-through partner will receive 100% of the tax credit to be taken in one year
- If your tax credit is more than \$1,500:
 - And your pass-through partner is a full-time Oregon resident, the partner will pay you 86% of the certified tax credit amount
 - And your pass-through partner is an Oregon business, the partner will pay you 80% of the certified tax credit amount
 - Your pass-through partner will receive 100% of the tax credit with a maximum amount of \$1,500 filed per year

To use this Pass-through 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 are responsible for finding your own pass-through partner** (either a full-time Oregon resident or a business with Oregon state tax liability). 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 pass-through option is a one-time transfer and is final.** 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.**

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 Signatures

You must sign below.

Signature of Applicant: _____ Date _____

Signature of Joint Applicant: _____ Date _____

Co Applicant:

Only if two or more persons are purchasing this system **and** filing separate tax returns, give information below.

Name: _____ Address: _____ % ownership: _____

Social Security Number: _____ Applicant Signature: _____ Date: _____

7. Mailing Instructions

Before mailing, be sure your application is complete. It should include:

- Application form with your Social Security Number and signature
- Copy of itemized final receipt with full model numbers.

Photocopy all documents for your records and mail to the address below.

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.

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