



Application and Verification Form
Residential Energy Tax Credit Certification - Instructions

Wind Electric System

Oregon Department of Energy

The Residential Energy Tax Credit program offers tax credits totaling up to a maximum of \$6,000 if you buy a qualifying wind facility, not to exceed 50 percent of the net cost of the wind facility after utility incentives and/or Federal tax credits. If the credit exceeds \$1,500, the credit will be paid over multiple years with a maximum of \$1,500 per year. You claim the tax credits when you file your state income tax.

To qualify for 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. 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 a 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 you will need when you file your tax return.

If you meet these criteria, follow these steps to receive your tax credit:

- 1. Complete the *Application and Verification Form for Residential Energy Tax Credit Certification – Wind Electric System*.** The form may be filled out 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. Provide proof of payment. This would include a copy of your dated purchase receipt, contract or invoice documenting the system is paid in full. It could also be proof of lienholder interest from your bank or credit union if you financed the system.
- 2. Submit the application to the Oregon Department of Energy.** If your paperwork demonstrates that your system qualifies for the tax credit, the Oregon Department of Energy will approve your application and send you a signed System Certification with the qualifying tax credit amount.

OVER

- 3. Claim your 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 year may be carried forward up to five years.

Your dealer may assist you with 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 Oregon Department of Energy 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.





Application and Verification Form
for Residential Energy Tax Credit Certification

Wind Electric 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:
Site address (if different)			
City:	Oregon County:	State:	Zip:
Name of electric utility company:		Name of natural gas utility company:	
Net cost of system : (after utility incentives and Federal tax credits)		Installation date:	
Are you a <input type="checkbox"/> Homeowner? <input type="checkbox"/> Renter? (Landlords, builders, developers are eligible the Business Energy Tax Credit			

2. SYSTEM CHARACTERISTICS

System type (check one);

Utility independent (not connected to electric utility services)

Utility interactive (connected to electric utility services)

Generator rating: kW Voltage: _____ AC or _____ DC

Wind turbine: Brand _____ Model no.: _____

Tower height: ft.

Estimated first-year energy production: _____ kWh

3. TAX CREDIT CALCULATION

a. Total first year estimated kilowatt hours saved: _____

b. Tax credit multiplication factor (\$2.00 per kilowatt hour saved): \$2.00

c. Multiply line a by line b = \$ _____

d. Tax credit amount is the lesser of line c. or 50% of the net cost of the wind facility stated under Customer Information above, with a maximum of \$6,000: \$ _____

Note that the tax credit has a maximum of \$1,500 per year, taken over 4 years.

* 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:

4. PASS-THROUGH OPTION

No - I want to keep the full tax credit myself

Yes - I want to transfer my tax credit to **Oregon resident** **Oregon business (see below)**

- If your tax credit is \$1,500 or less:
 - Your pass-through partner (either resident or business) 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 (either resident or business) 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 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, or any other characteristic or feature of this system. The Department of Energy approval is only for purposes of obtaining the Oregon Residential Energy Tax Credit. By signing below, I (we) certify that the system described in this application is purchased and 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 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.

A copy of each item listed below is attached. Please **INITIAL** each:

- ___ Wind System Worksheet for tax credit
- ___ Wind resource data used to estimate the annual energy production
- ___ Manufacturer's spec sheets
- ___ Copy of all applicable state, local and federal permits and licenses
- ___ I give permission to release to the Oregon Department of Energy results of utility inspections of my system
- ___ I give the Oregon Department of Energy permission to inspect this installation. (Note: Refusing access for inspection may result in denial of this application.)
- ___ I have received an owner's manual for my system.
- ___ I have attached proof of payment for this installation: a copy of the canceled check plus an itemized contract or an itemized contract, invoice, or receipt marked "paid" by the contractor and dated.
- ___ I give permission to release my electric utility records to the Oregon Department of Energy (voluntary)

OVER

6. 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: _____

7. INSTALLER'S SIGNATURE

I declare that this system meets all the requirements of ORS 469.160 through 469.180, I have supplied the required consumer information and the estimated annual savings for this system to the person claiming the credit. All necessary permits have been obtained prior to system installation. To the best of my knowledge, the system meets all local building code requirements. Should the Oregon Department of Energy require changes in the system to make it conform to ORS 469.160 through 469.180 and OAR 330-70-010 through 330-70-097, the installer/contractor agrees to make such changes. By signing below, I certify that the system described in this application is installed and that the information contained herein is accurate and true.

Installation company: _____

Installation company address: _____

City: _____ State: _____ Zip: _____ Phone: _____

Installer name (please print): _____

CCB no.: _____

Installer's signature _____ Date: _____

8. 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.

