



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

Premium Efficiency Ductless Heat Pumps

Oregon Department of Energy

The Oregon Residential Energy Tax Credit Program provides a tax credit for installation of ductless heat pumps, sometimes called “mini-split” heat pumps, certified energy efficient by the Oregon Department of Energy. The system(s) must be new and located in an Oregon dwelling that is your primary or secondary residence.

The eligibility requirements for Premium Efficiency ductless heat pumps are:

- Variable speed compressor (“inverter technology”)
- No built-in resistance heat
- Listing in the Air Conditioning and Refrigeration Institute (ARI) database
- Installed by a technician who has received factory-sponsored training within the past five years. The technician must follow manufacturer’s start-up and commissioning procedures and provide a copy of the start-up procedures from the manufacturer’s installation manual. This copy must be dated and signed by the technician and included with this application.

A list of eligible ductless heat pumps by manufacturer and model are available on our Web site or call us at the number below. The list is updated as new models are released and added to the [ARI database](#).

To qualify for a tax credit, you must have an Oregon income tax liability and the system must be installed your principal or vacation home located in Oregon. 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 individual or business with an Oregon income tax liability using the “pass through option”. You are responsible for finding the pass-through partner for this transfer. See section 4 of the *Application and Verification Form* for details about this option.

Don't wait to apply for the tax credit as processing may take several weeks. You will receive certification 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. Take the following steps to receive your tax credit:

- 1. Verify that the ductless heat pump system you are buying is eligible for a tax credit** and that the technician installing your system has received factory-sponsored training within the past 5 years.
- 2. Be sure the installing technician has completed Sections 2 and 3 of the *Application and Verification form*.** The technician must follow manufacturer’s start-up and commissioning procedures and provide a copy of the start-up procedures from the manufacturer’s installation manual. This copy must be dated and signed by the technician and included with this application. Be sure your paid receipt clearly shows the date, name of the installing company, the make and model numbers of the system(s), your equipment cost and the total amount paid.

MORE

3. **Submit a completed *Application and Verification Form for Tax Credit Certification - Premium Efficiency Ductless Heat Pumps*.** Sign it and mail it with a copy of your receipt to the Oregon Department of Energy. If you qualify for the tax credit, the Oregon Department of Energy will approve your application and send you a certification specifying 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 with your tax records. (Do not attach them 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.

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.





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Premium Efficiency Ductless Heat Pumps

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. ^A :	
Mailing address:		Daytime phone:	
City:	Oregon County:	State:	Zip:
Street address where system(s) installed (if different):			
City:	Oregon County:	State:	Zip:
If different than mailing address, please explain:			
Check if this is your: Primary residence <input type="checkbox"/> Secondary residence <input type="checkbox"/> I am renter of this property <input type="checkbox"/> <i>(Landlords and builders do not use this form. Please apply through the Business Energy Tax Credit program.)</i>			
Electric utility company:		Natural gas utility (if any):	

2. HOUSE INFORMATION (Installing Technician should complete this section)

Installation type: New home <input type="checkbox"/> Existing home (main heating system) <input type="checkbox"/> Room addition/basement/attic <input type="checkbox"/>			
Number of floors: One-story <input type="checkbox"/> Two story <input type="checkbox"/> Three story (or finished attic or basement) <input type="checkbox"/>			
Total house heated floor area: _____ sq. ft. Percent area served by ductless system(s) _____ %			
Other heating systems in house: Electric resistance <input type="checkbox"/> Gas/oil furnace <input type="checkbox"/> Wood/pellet stove <input type="checkbox"/>			

3. SYSTEM INFORMATION (Installing Technician should complete this section.)

Manufacturer _____		ARI reference # _____		Date of Installation _____	
Outside model # _____		Inside model # 1 _____			
Rated heat output: _____ BTU/hour		Inside model # 2 _____			
Customer equipment cost \$			Total cost (including equipment) \$		
Tax credit calculation: Total BTU/hour divided by 6,000 X \$50 = \$ _____ (max. \$400 ^C)					
<input type="checkbox"/> I have followed manufacturer's start-up/commissioning procedures. Included is a copy of the start-up procedures from the manufacturer's installation manual that I have dated and signed. The date of my manufacturer-sponsored installation training was _____					
Technician:		Signature:		Company:	

^A The request is authorized by Section 405, Title 42, of the United States Code. It is used to establish your identity for tax purposes only. You must provide this information.
^B From ARIDirectory.org or manufacturer.
^C Maximum tax credit may not exceed 25% of the customer equipment cost.

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 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. **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 ductless heat pump system(s). 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 system(s). I certify that the system(s) are not installed in a recreational vehicle or motor home. By signing below, I (we) certify that the stove described in this application is 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.

6. APPLICANT SIGNATURE (Applicant must sign)

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 _____

Name of Co-applicant: _____ Social security number* _____

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.

7. 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

* 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.

Note: The Oregon Department of Energy certifies the energy efficiency of systems 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.

