



# Premium Efficiency Wood, Pellet Stoves & Direct Vent Gas Fireplace

## 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. An applicant can receive a tax credit as listed on the tax credit rate chart, up to 50 percent of the cost of the device or \$1500, whichever is less.

A list of eligible stoves by manufacturer and model is available from the United States Department Environmental Protection Agency's List of EPA Certified Wood Stoves at <http://www.epa.gov/burnwise/woodstoves.html>

### 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 an approved carbon monoxide detector alarm device in compliance with the Regional Technical Forum Residential Weatherization Specifications as of August 30, 2011. It must also have 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 or property for which you are the landlord. 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.**

### Direct-Vent Gas Fireplaces

Safe and easy to operate, high-efficiency direct-vent gas fireplaces provide heat directly to the interior spaces of your choice. It is recommended that you contact a retailer to see what type of fireplace is best suited for your home.

Models that qualify must meet standards, outlined in administrative rules, to include having an electronic ignition that is either an intermittent or pilot on demand system. Please visit Energy Trust of Oregon for a list of [qualifying models](#) of gas fireplaces. If your direct vent gas fireplace is not in this list but meets department qualifications, please contact the Oregon Department of Energy for eligibility.

**OVER**

## Take the following steps to receive your tax credit:

1. **Verify that the stove or direct vent fireplace you are purchasing is eligible for an Oregon tax credit.** Look up the stove you intend to purchase by manufacturer and model number for wood and pellet stove is available from the United States Department Environmental Protection Agency's List of EPA Certified Wood Stoves at <http://www.epa.gov/burnwise/woodstoves.html>.
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 and have an approved carbon monoxide detector alarm device installed in your home.
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, full make and model of the stove and the amount paid.
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 the EPA Certified Wood Heater 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.
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 or property for which you are the landlord.

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<sup>st</sup> of the following year and the Oregon Department of Energy has received your completed application by that date.

The Oregon Department of Energy verifies 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.

**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

The Residential Energy Tax Credit Pass-through Option allows an individual, estate or trust subject to tax under ORS chapter 316 who purchases a qualifying device (a homeowner) to transfer their Residential Energy Tax Credit to another individual subject to Oregon personal income tax under ORS 316 (a pass-through partner). 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.

**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 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 or the tax credit application process, please see the Oregon Department of Energy Web site: [www.oregon.gov/energy](http://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 & Direct Vent Gas Fireplace

For jobs in  
2016

## Oregon Department of Energy



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

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Salem, OR 97301-3737  
Toll-free: 1-800-221-8035  
Salem: (503) 378-4040 Fax (503) 373-7806  
Web site: [www.oregon.gov/energy](http://www.oregon.gov/energy)

1. Customer Information					* Required to process	
Name:			*Social Security No. <sup>A</sup>			
Email address:						
Mailing address:			Daytime phone:			
City:	Oregon County:		State:	Zip:		
Street address where stove will be used (if different)						
Site Address:						
City:	Oregon County:		State:	Zip:		
Check if this is your <input type="checkbox"/> Primary residence <input type="checkbox"/> Secondary (vacation) residence <input type="checkbox"/> I am the landlord						
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"/> dedicated 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/Gas Fireplace Information						
<input type="checkbox"/> Wood <input type="checkbox"/> Pellet <input type="checkbox"/> Direct vent gas fireplace						
Manufacturer	Model Name or Number	Total Cost <sup>c</sup>	Equipment Cost Only <sup>B</sup>	Tax Credit Amount <sup>D</sup>	Date of Purchase	

### Tax Credit Calculation:

1. Cost of RETC eligible device and materials \$ \_\_\_\_\_
2. 50% of the cost of the device (Line 1 \* 0.5) \$ \_\_\_\_\_
3. Tax Credit from [RETIC Rate Chart](#) \$ \_\_\_\_\_
4. Tax Credit Amount (whichever is less Line 2, Line 3 or \$1,500) \$ \_\_\_\_\_
5. Other Incentives\* (utility rebates and other credits) \$ \_\_\_\_\_

\*If the sum of any rebates, cash payments, grants or tax credits and the RETC (Line 4 + Line 5) exceed the cost of the device (Line 1), ODOE will reduce the RETC amount calculated in Line 4.

<sup>A</sup> 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.

<sup>B</sup> Eligible costs include the cost of outside combustion air ducting but not chimney stove pipe or labor for installation.

<sup>c</sup> Total job cost including labor

<sup>D</sup> Tax credit can be no more than 50% of the cost of the device

FOR OFFICE USE ONLY

File No.:

#### 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(with personal income tax liability)

• 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

The Residential Energy Tax Credit Pass-through Option allows an individual, estate or trust subject to tax under ORS chapter 316 who purchases a qualifying device (a homeowner) to transfer their Residential Energy Tax Credit to another individual subject to Oregon personal income tax under ORS 316 (a pass-through partner). 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:** (Not for Pass-through Option)

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.**

Oregon Department of Energy

625 Marion St. NE, Salem, Oregon 97301-3737

Toll-free: 1-800-221-8035 Salem: (503) 378-4040 Fax (503) 373-7806

**Web site:** [www.oregon.gov/energy](http://www.oregon.gov/energy)

**Note:** The Oregon Department of Energy verifies 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.