



**For office use only**

Certified Cost:  
\$ \_\_\_\_\_  
Tax Credit:  
\$ \_\_\_\_\_

# Energy Incentives Program

## Application for Final Certification

**Application #:**

### 1. Project Owner Information

Project Owner Name:			
Business Name:			
Federal Tax ID ( <i>REQUIRED</i> ):		SSN*:	
Are you subject to Oregon personal income tax, Oregon corporate excise tax or Oregon corporate income tax? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Contact Name:			
Mailing Address:			
City:	State:	Zip:	County:
Phone:		Email:	

### 2. Project Site Information

Project Site Address:			
City:	State: OR	Zip:	County:
Date the project is operational:			
Date all contractors, vendors, etc. are paid in full: _____			
Date the project was placed in service: _____			
Was the project completed as proposed in the Preliminary Certificate? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If no, please answer the following questions (attached additional pages if necessary):			
A. Describe the changes.			
B. How do these changes affect energy savings or production?			
C. How did these changes affect project costs?			

### 3. Vendor, Architect, Engineer, or Contractor Information

Firm name of vendor, architect, engineer, or contractor:			
Address:		Phone:	
City:	State:	Zip:	
Contact Person:		Email:	

### 4. Permits and Licenses (Check one)

<input type="checkbox"/> The facility complies with all applicable permits and licenses required under local and state laws.
<input type="checkbox"/> My facility did not require any permits or licenses under local and state laws.

\*OAR 330-210-0030 authorizes the Oregon Department of Energy (ODOE) to use your federal tax identification or social security number as an identification number in maintaining internal records and may be shared with the Oregon Department of Revenue to establish the identity of an individual in order to administer state tax law.

**5. Compliance with Land Use Laws of City and/or County (Check one)**

- The facility complies with or has a variance from the land use laws of the city/county where the facility is located.
- Compliance with land use laws was not applicable to my facility.

**6. Facility Property Taxes**

- With this application, I have submitted documentation from the county where the facility is located proving that the facility property taxes are current.

**7. Jobs & Employment**

Provide the jobs and employment hours of those directly related to the construction, installation, operation or maintenance of the project. ODOE may require you to provide documentation or other written proof to support reported estimates on jobs and hours worked related to this project.

Step 1: Determine the jobs that directly relate to the construction, installation, operation or maintenance of the project. You may include jobs of contractors and sub-contractors if their scope of work is directly related to the project. Do not include the jobs of those who work in the facility but are unrelated to the construction, installation, operation or maintenance of the project (such as overhead, support staff or workers whose scope of work does not involve the construction, installation, operation or maintenance of the project). Do not include employment impact upon material suppliers and central service providers (indirect jobs) or on the local community (induced jobs).

Step 2: For each job listed, estimate the number of hours worked directly related to (a) construction or installation activities for this project and (b) operation or maintenance activities for this project. For operation or maintenance hours, you may include an estimate for first five years of project operation.

Step 3: Total the number of hours (7a, 7b).

**a. Construction or Installation Jobs and Hours**

Type of Construction or Installation Job	# of Jobs	Total # of Hours
<b>Construction or Installation Jobs and Hours Total</b>		<b>7a.</b>

**b. Operation or Maintenance Jobs and Hours (first five years from date of preliminary certification)**

Type of Operation or Maintenance Job	# of Jobs	Total # of Hours
<b>Operation or Maintenance Jobs and Hours Total</b>		<b>7b.</b>

**8. Business Plan**

As project owner, I will maintain and operate this project for at least 5 years from the date the project is operational and all contractors are paid in full.

Yes       No

Have you received or applied for other Energy Incentives Program tax credits for this facility or other facilities?

Yes       No

If YES, please list the EIP application numbers:

**9. Project Cost**

**Final Project Cost**

Regardless if these costs are eligible costs for a tax credit.

I have included a CPA letter if the final project costs are \$50,000 or more

I have included PAID Itemized Invoices if the final project costs are less than \$50,000.

*List Labor Costs and Material Costs separately in addition to Total Labor/Material Costs.*

\$ \_\_\_\_\_  
Labor Costs

+  
\$ \_\_\_\_\_  
Material Costs

= \$ \_\_\_\_\_  
**Total Labor/Material Costs (9A)**

**Deduct Ineligible Costs**

Examples: interest, warranty charges, maintenance or other costs prohibited by OAR 330-210-0070 (4)(b), other than federal grants.

\$ \_\_\_\_\_ (9B)

**Total Project Cost:**

\$ \_\_\_\_\_ (9C)  
**9A – 9B**

## 10. Loans Contracts or Binding Agreements

Loan Contracts or Binding Agreements:

If your project was paid for with loan agreements or binding contracts, you must provide documentation from the lender that your loan/contract is not in default.

- Yes** – I have a loan agreement or binding contract to pay for this project. I have included **required** documentation from the lender that my loan is current and not in default.

Amount            of            Loan: \_\_\_\_\_  
Lender: \_\_\_\_\_  
Contact: \_\_\_\_\_  
Phone: \_\_\_\_\_

- No** – I did not have a loan agreement or binding contract to pay for this project.

**11. Pass-through Program Intention** – Project owners that intend to use the Pass-through option will be issued a Certified Amount Letter that indicates the final certified cost once this application for final certification is approved.

Refer to *Opportunity Announcement* for information on the Pass-through Program.

Does the Project Owner intend to use Pass-through?

Yes  No

- If 'YES', answer the questions below.
- If 'NO', the tax credit will be issued in the project owner's name. **Continue on to page 5 of this application.**

1. Has the Project Owner identified a Pass-through partner?

Yes  No

- If 'YES', complete the separate Pass-through Program Attachment.  
(<http://www.oregon.gov/energy/At-Work/Pages/Energy-Incentive-Programs.aspx>)
- If 'NO', answer question 2 below.

2. Will the Project Owner request assistance finding a pass-through partner(s) from the Oregon Department of Energy?

Yes  No

- If assistance finding a partner(s) is requested, the Department will place your application on "Hold" status until a partner(s) is secured. The Department will exercise due diligence to find a partner(s) but cannot guarantee that a partner(s) will be found.

**12. Other Incentives\***

List any utility, Energy Trust of Oregon, or other organization rebates or incentives (not loans) or any federal tax credits or grants that you received (or expect to receive) for this project. List the name of the group and the amount received. If there are none, check the appropriate box.

The sum of all financial incentives may **not** exceed 100% of the Final Certified Project Cost.

**This project did not receive any incentives. Please place \$0 in Total**

<b>Type of Incentive:</b>	<b>Amount:</b>
Federal Business Energy Investment Tax Credit (ITC) Tax Credit <input type="checkbox"/> Taking as a grant	\$ _____
Federal Grants	\$ _____
Other Federal Tax Credits	\$ _____
Energy Trust of Oregon	\$ _____
Utility Incentives (investor or publicly owned)	\$ _____
Large Electric Consumer Self Directed Funds Incentives	\$ _____
Other Incentives	\$ _____
<b>Total of Incentives:</b>	\$ _____

\* By initialing this statement, I authorize any incentivizing entity outside of ODOE to release all relevant information on this project to ODOE. This includes, but is not limited to, project information, incentives offered and received, and inspection results.

Project Owner Initials: \_\_\_\_\_

**13. Project Owner Statement – All fields must be completed.**

1. I certify that the information in this application is correct and I am the owner of this energy project. I have complied with all conditions of the Opportunity Announcement. I grant ODOE permission to inspect the project for compliance with tax credit requirements either before issuing Final Certification or during the years in which the tax credit is being claimed. I understand that failure to grant an inspection is grounds for revoking a Final Certificate.
2. I understand that ODOE approval and certification of my project is for tax credit purposes only. ODOE does not guarantee or in any way ensure the performance of any equipment, the quality of any system, or the reliability of any dealer.
3. I certify that the project complies with all local, state, and federal requirements and I obtained all necessary permits.
4. I understand that this tax credit application is a public record and that ODOE may be required by law to disclose information in this tax credit application to the public on request. I have marked any information that I request be kept confidential. I understand that marking information does not guarantee that it will be kept confidential and that the Director of ODOE will make any decisions regarding public disclosure of information contained in this application in accordance with the Oregon Public Records Law.
5. I understand that ODOE does not endorse any company that requests information on this application and does not sell information as a mailing list.
6. I understand that the sum of all financial incentives for this project and the tax credit amount cannot exceed the total project payment.
7. I verify that the project owner does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference, or gender.
8. I have met the conditions of the Preliminary Certificate and I acknowledge that the tax credit may be reduced based on actual project cost or if the project is determined to be different than described in the preliminary certificate and the difference affects the energy savings or generation of the project.
9. I will notify ODOE if the project ceases to operate or if ownership is transferred.
10. I have completed this form to the best of my knowledge.

<b>Project Owner (Please print)</b>		<b>Application #:</b>
Name of project owner:		
Federal Tax ID or SSN:		
Mailing Address:		
City:	State:	Zip:
Phone:	Email:	

By signing this statement, I certify that I am the above named project owner or an owner, partner, member or shareholder of the above named project owner. I have read and agree with the terms and conditions of the Project Owner Statement above and have not altered it in any way.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

**Tax Credit Recipient Statement** – Photocopy this page for each tax credit recipient identified. Note that associated Pass-through fees will be assessed for each certificate issued, if Pass-through is utilized (See Page 11).

1. I understand that the Oregon Administrative Rules authorize ODOE to use my federal tax identification or social security number as an identification number in maintaining internal records and may be shared with the Oregon Department of Revenue to establish the identity of an individual in order to administer state tax law.
2. I understand that the tax credit recipient must comply with Oregon Department of Revenue requirements to document that the credit has been appropriately assigned, allocated or transferred, and claimed, and that compliance is subject to audit.
3. I understand that this tax credit application is a public record and that ODOE may be required by law to disclose information in this tax credit application to the public on request. I have marked any information that I request be kept confidential. I understand that marking information does not guarantee that it will be kept confidential and that the Director of ODOE will make any decisions regarding public disclosure of information contained in this application in accordance with Oregon Public Records Law.
4. I understand that ODOE does not endorse any company that requests information on this application and does not sell information as a mailing list.
5. The undersigned Tax Credit Recipient hereby releases the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents, and agrees to defend and indemnify the foregoing from and against any claims, demands, or costs (including attorney and expert witness fees at trial and on appeal) arising from or in any way related to claims made by the Tax Credit Recipient or any parent or subsidiary of the Tax Credit Recipient and which are related in any way to ODOE's issuance or failure to issue any pre-certification or final certification to an applicant for an Energy Incentives Program tax credit, or the inability to obtain an Energy Incentives Program tax credit. This release and indemnification does not affect the right of the undersigned to claim an Energy Incentives Program tax credit on an Oregon tax return under a final certification issued by ODOE and in accordance with applicable law.
6. I verify that the tax credit recipient does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference, or gender.
7. I have completed this form to the best of my knowledge.

**Tax Credit Recipient (All fields must be completed. Please print clearly.)      Application #:**

Name of tax credit recipient(s): \_\_\_\_\_

Recipient SSN or Tax ID #: \_\_\_\_\_ Tax Credit Share: \_\_\_\_\_ %

The tax credit recipient's tax year is a  Calendar Year  Fiscal Year of: \_\_\_\_\_

Recipient Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Recipient Phone: \_\_\_\_\_ Recipient Email: \_\_\_\_\_

By signing this statement, I certify that I am the above named project owner, or an owner, partner, member or shareholder of the above named project owner\*. I have read and agree with the terms and conditions of the Tax Credit Recipient Statement above and have not altered it in any way. I certify that I am an individual or a corporation that has an Oregon tax liability (a Pass-through tax credit may **not** be issued to a partnership, an LLC, or an LLP filing taxes as a partnership).

Signature of Tax Credit Recipient: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name of Tax Credit Recipient: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Tax Credit Recipient: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name of Tax Credit Recipient: \_\_\_\_\_ Date: \_\_\_\_\_

\* Tax credits **not** issued to the project owner or owners, partners, members or shareholders of the project owner must use the Pass-through option to obtain a tax credit. Information will be shared with the Oregon Department of Revenue to administer state tax law. Contact ODOE for more information.



## **Energy Incentives Program**

Please refer to this checklist before submitting application to ODOE to ensure all requirements have been satisfied. An application is considered incomplete if any part of the application is left blank, is omitted, or is not included.



**ALL INCOMPLETE APPLICATION WILL BE REJECTED AND RETURNED TO APPLICANT AND WILL NOT BE PROCESSED.**



- The Application is **COMPLETE**.
  - All spaces/sections completed
  - All appropriate attachments/documents to supplement technical appendices
  
- Installation/Construction of the project is complete.
  - Included documentation confirms the installed equipment and labor for the project is complete and paid for in full.
  
- Final Application fee included.

**All boxes MUST be checked in order for Application to be considered COMPLETE**



**IMPORTANT**



- Energy Incentives Program tax credit will be taken the same year the application for **Final Certification** is submitted, **regardless of Preliminary Certificate date or the date that the project was started or completed.**



**Credit card information will be destroyed once the payment is processed.**

**Final Review Fee**

1. Payment **MUST** be received with application or you will not be eligible for a credit
2. Application will be **INCOMPLETE** if this payment is not submitted with application.
3. Payments considered "Received" when a signed check is included or credit card information is filled in and signed by the cardholder.
4. If payment is unable to be processed or is declined, the application will be considered **INCOMPLETE**



**Energy Incentives Program Final Review Fee= 0.55% of Total Project Payment**

Lesser of Total Project Cost (9C)\*

or Qualifying Project Cost on Preliminary Certificate: \_\_\_\_\_ x 0.0055

\$

**Final Review Fee**

\* See **Project Cost** (Page 3, Section 9) and Qualifying Cost listed on Preliminary Certificate.

**Payment Method:**

- Check:** Please make check payable to **Oregon Department of Energy**, indicate the EIP application number on the check, and include check with form.

Please mail check and complete application to:

**Oregon Department of Energy  
EIP Final Application  
550 Capitol St NE  
Salem, OR 97301**

**OR**

- Visa**       **MasterCard**       **Discover**

**ALL FIELDS REQUIRED TO PROCESS:**

Credit Card Number: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Name of cardholder as shown on credit card: \_\_\_\_\_

Security Code (3 digits on back of card): \_\_\_\_\_

Billing Address for the card: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Email Address for receipt: \_\_\_\_\_

Cardholder Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Credit card information will be destroyed once the payment has been processed.**



# Oregon

Kate Brown, Governor



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

**To: Certified Public Accountants**

**From: Oregon Department of Energy**

**Date: September 2017**

**RE: Guidance for verifying Energy Incentives Program project costs**

The Oregon Department of Energy (ODOE) offers tax credits for certain energy projects through our Energy Incentives Program. For projects with costs of \$50,000 or more, the project owner/applicant is required to have a Certified Public Accountant verify the costs and payments of the eligible energy project. Eligible projects will have a Preliminary Certificate or Performance Agreement issued to it by the ODOE tax credit program. To complete this requirement for the project owner, you must be a CPA with a current license who is **not** an employee of the project owner nor otherwise affiliated with the project owner.

**You will need the following documents to complete the review and verification:**

- A copy of the project owner's Energy Incentives Program Tax Credit Preliminary Certificate or Performance Agreement (a project must comply with all conditions of the Preliminary Certificate or Performance Agreement).
- All paid receipts, paid invoices, cancelled checks (if necessary), and bank loan or promissory note documentation that pertain to this project.
- A copy of the Oregon Administrative Rule as it relates to the eligible energy project costs. The rules can be found online ([www.oregon.gov/energy/At-Work](http://www.oregon.gov/energy/At-Work)) or in the footnote below.

**Please verify and document the following in a signed letter:**

1. The total project costs (regardless if the project costs are eligible for the Energy Incentives Program Tax Credit or Grant).
2. Total eligible project costs allowed under Oregon Administrative Rules<sup>1</sup> for the project described in the Preliminary Certificate or Performance Agreement.
3. The total amount of the payments made by the project owner for the entire project.
4. The itemized amount of all financial incentives (utility, Energy Trust of Oregon incentive, federal tax credit, grants, etc.) received or applied for by the contractor and/or project owner.
5. The date the project was completed. This is the date that:
  - a. The project was operational; and
  - b. The project was fully paid for and/or loan contracts were signed.

Upon completion of your verification letter, the project owner/applicant will submit it along with their Final Application for the Energy Incentives Program.

If you have questions, please call our office at (503) 378-4040 or (800) 221-8035. Questions may also be emailed to [energy.incentives@oregon.gov](mailto:energy.incentives@oregon.gov).

<sup>1</sup> For Conservation projects [OAR 330-210-0070](http://www.oregon.gov/energy/At-Work) Section 4(a)(A) through (H)

For Alternative Fuel Vehicle Infrastructure & Fleet projects [OAR 330-220-0070](http://www.oregon.gov/energy/At-Work) Section 4(a)(A) through (H)

For Renewable Energy Development (RED) Grants [OAR 330-200-0070](http://www.oregon.gov/energy/At-Work) (4)(a)(A) through (G)