

2009 Oregon Residential Energy Tax Credits

HVAC & Water Heating Systems

Space Heating and Hot Water Equipment	Equipment Performance Standard	Requirements (See our Web site for specifications)	Tax Credit Maximum
Heat Pump*	HSPF 9+ EER 12+	Must be installed by certified technician with tax credit listed company using CheckMe or PTCS (Performance Tested Comfort System) stds; automatic eligibility for HP/AC installation tax credit (below).	Up to \$300 - \$430 depending on efficiency
Central Air Conditioner	EER 13+		Up to \$160 - \$300 depending on efficiency
Heat Pump/AC Installation or Service	Certified technician employed by a tax credit listed company verifies that system meets CheckMe or PTCS specs for refrigerant charge and air flow		Up to \$250
Duct Sealing	Maximum leakage depending duct system type	Installed by a PTCS certified technician employed by company listed with ODOE.	Up to \$250 (Bonus of \$150 tax credit if done at same time as heat pump/AC / furnace/geothermal installation)
Gas Furnace*	92% AFUE	Electrically efficient blower (GAMA "e" rating) and ducted combustion air	Up to \$350
Gas/Oil Boiler	92% AFUE	Must include an outdoor temperature reset control. May be combined with hydronic Air Handler tax credit (below)	Up to \$230
Ground Source Heat Pump (Geothermal or Geo-exchange)	Closed Loop – 3.3 COP Direct Exp.– 3.5 COP	Installed by tax credit certified geothermal technician	Up to \$600 - \$900 depending on size
Ductless "mini-split" heat pump	Variable speed compressor "inverter technology"	Must be installed by factory-trained technician	Up to \$400
Gas Water Heater (tankless or condensing tank types)	EF 80%	Tankless water heaters must have variable firing rate of no more than 24,000 and no less than 140,000 BTU/hr.	Up to \$340
Heat Pump Water Heater	COP greater than 1		Up to \$215 - \$560
"Combo" Systems (water heating / space heating)	Use premium efficiency water heater efficiency specifications (above)		Same as water heater
Air Handler (with hydronic system)	Air handler alone or with HRV/ERV	ECM ("variable speed") blower motor*	Up to \$125 - \$345
Whole House Ventilation (heat recovery and energy recovery)	See Web site for specific performance criteria		Up to \$150 - \$430
Wastewater Heat Recovery	See Web site for specific performance criteria		Up to \$80 - \$150

* For heat pumps with gas back-up, ODOE will issue only 1 tax credit for the primary heat source.

Oregon Residential Energy Tax Credit standards are higher than Energy Star, utility programs and Federal Energy Tax Credit performance criteria. For additional information see our Web site www.oregon.gov/energy (click on "Tax Credits" in right-hand column) or call us at toll-free at **1-800-221-8035**.