

Tax Year 2011

Biomass Producer or Collector Tax Credit Application for Certification



This application is for Biomass producer and Collector Credits authorized under ORS Chapter 315.141. The credits rates are established in ORS Chapter 469.790. In addition to this application form, additional documentation is required with each application, as described in OAR 330-170-0050. For additional Information please visit the Oregon Department of Energy's Biomass Producer or Collector Tax Credit web site (insert)

Questions?

For questions concerning certification, call the Oregon Department of Energy at 1-800-221-8035 (toll-free in Oregon) or (503) 378-4040 (Salem), or visit our web site (www.oregon.gov/energy).

For questions on claiming the tax credit, contact the Oregon Department of Revenue (www.oregon.gov/DOR) or call 1-800-356-4222.

1. Applicant information	
Taxpayer or Business Name:	
EIN or SSN:	
Business mailing address:	
City/state/zip:	
Principal business activity:	
Contact person:	Title:
Phone:	E-mail:

2. Calculation of the credit – Please describe the quantity and type of biomass produced or collected, and name of the biofuel producer that the biomass was delivered for use as biofuel or to produce biofuel. Applicants can attach additional pages if needed.

(a) Biomass Type*	(b) Quantity of biomass produced or collected and delivered to the biofuel producer.	(c) Units (tons, pounds, bushels, gallons, etc.)	(d) Credit rate**	(e) Multiply the quantity by the credit rate. This is the credit amount.	(f) Name of biofuel producer
TOTAL					

* Biomass types are provided in ORS Chapter 469.790. If you have questions about the type of biomass you are producing or collecting contact the Oregon Department of Energy.

** To obtain credit rates, please see ORS Chapter 469.790 or visit the Oregon Department of Energy’s Biomass Producer or Collector Tax Credit web site (insert)

3. Supporting Documentation

The following supporting documentation is required with each application:

- (a) Proof that the Biomass Collector held title to the biomass at the time the biomass was delivered;
- (b) Documentation indicating the physical address, township, range, section, and quarter/quarter section, or other specific geographic indicator of the origination of the biomass;
- (c) A summary or settlement sheet* indicating each shipment that was received by the biofuel. Each summary or settlement sheet must include, at a minimum, the following:
 - (i) The date of delivery for each shipment of biomass;
 - (ii) The type of biomass included in each shipment and applicable tax credit rate for each shipment;
 - (iii) The amount of biomass delivered in each shipment;
 - (iv) The weight ticket number or a similar unique identifier;
 - (v) The name and address of the Biofuel Producer to which the biomass was delivered.
- (d) Receipts or certification from the Biofuel Producer(s) indicating the amount of biomass delivered to it by the Agricultural Producer or Biomass Collector and a statement from the Biofuel Producer indicating the amount of biomass that was used or is to be used as Biofuel or to produce Biofuel; and
- (e) All calculations used to convert the measure of the biomass to another measure and source references for the calculations and all variables.

*The Oregon Department of Energy has a sample summary sheet that may be used. The sample summary sheet is available at (insert website)

4. Biomass Producer and Collector Tax Credit review charge

Applications will **not** be reviewed until the review charge is paid in full.

Estimated Credit Amount (See 2. e.) _____ x \$0.007 = _____

If the Oregon Department of Energy requires additional information or incurs additional expenses reviewing the application, an additional payment may be required. For more information, see Oregon Administrative Rule 330-170-0050.

4. Applicant's Certification Statement

1. I understand that Oregon Department of Energy (ODOE) approval and certification of biomass producer or collector tax credits is for tax credit purposes only.
2. I agree that the ODOE or its agents to inspect the biomass production and collection activities at my facility at ODOE's discretion to make sure the activities qualify for the biomass tax credit. I understand that if I give false information about the activities, or if I refuse to permit the ODOE to inspect the activities, I will not get the tax credit.
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 this marking does not guarantee that it will be kept confidential and that the Director of the ODOE will make any decisions in accordance with the Public Records Law regarding public disclosure of information contained in this application.
4. I understand that the Oregon Department of Energy does not endorse any company that requests information or tax credit certification on this application and that ODOE does not sell information as a mailing list.
5. I hereby (a) release the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents, and agree 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 applicant or any parent or subsidiary of applicant and which are related in any way to the Oregon Department of Energy's issuance or failure to issue certification to applicant for a Biomass Producer or Collector Tax Credit, or the inability to obtain a Biomass Producer and Collector Tax Credit; and (b) agree to reimburse the State of Oregon for any damages, costs and expenses, including, but not limited to attorney fees and reasonable expenses for agency staff and in-house legal counsel incurred as a result of, or arising from or in any way related to the applicant obtaining certification for a Biomass producer or Collector Tax Credit by fraud or misrepresentation. Agreement to the terms of this paragraph by applicants that are agencies of the State of Oregon is subject to the limitations of Article XI, section 7 of the Oregon Constitution and the Oregon Tort Claims Act (ORS 30.260 through 30.300).
6. I declare that I have no outstanding tax deficiencies with the State of Oregon.
7. I have enclosed a check to the Oregon Department of Energy for the application review charge, or will pay by Visa or MasterCard.
8. I declare that the biomass production or collection activities do not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference or gender.
9. I declare that I am the agricultural producer or biomass collector and owner or have contractual rights to producer or collect biomass.
10. I have completed this form to the best of my knowledge and have not altered any of these statements.

By signing this Applicant's Certification Statement, I acknowledge that I have read this form to the best of my knowledge, that I agree with the contents of this Statement and have not altered any part of the Statement.

Signature: _____ Title: _____

Print Name: _____ Date: _____

Send completed application with full review charge to: **Oregon Department of Energy, 625 Marion St. NE, Salem, OR 97301-3737.** If you have questions, call: **1-800-221-8035 (toll-free in Oregon).** Applications that are incomplete will be returned.