

Air Conditioner Systems - Oregon

Oregon Department of Energy Tax Credit

Very efficient central, split-system air conditioning systems qualify for the tax credit if they meet the following minimum requirements:

- * Energy Efficiency Ratio (EER) is 13.0 or higher
- * A technician certified by the Oregon Department of Energy installs the system

Tier	Minimum Efficiency EER	Savings	Maximum Tax Credit Amount
RAC4	13.0	400 kWh	\$160
RAC5	14.0	560 kWh	\$225
RAC6	15.0	720 kWh	\$300

The tax credit for qualifying central air conditioning systems is the amount listed on the Department of Energy qualifying equipment list or 25percent of the net purchase price, whichever is less. Work must be performed by a technician certified by the Oregon Department of Energy to qualify for the tax credit. The tax credit-certified technician will test the installed system by calling an 800 number and verifying that it meets established criteria. The system must pass the test for the tax credit to be issued. Within two weeks after testing your air conditioning system, your technician will send a tax credit application to your home. You will need to sign this application and send it with a copy of your itemized receipt to the Oregon Department of Energy for tax credit approval. If you do not receive an application form from your technician, please contact your technician directly. (See list of tax credit-certified Diagnostic technicians in right-hand column.)

If you purchase a new qualifying air conditioning system, having premium efficiency ducts will add a \$150 tax credit. Applications for the qualifying air conditioning system and the premium efficiency ducts must be submitted at the same time to qualify for the additional tax credit.

