

## 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 <b>\$300 - \$430</b> depending on efficiency
Central Air Conditioner	EER 13+		Up to <b>\$160 - \$300</b> 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 <b>\$250</b>
Duct Sealing	Maximum leakage depending duct system type	Installed by a PTCS certified technician employed by company listed with ODOE.	Up to <b>\$250</b> (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 <b>\$350</b>
Gas/Oil Boiler	92% AFUE	Must include an outdoor temperature reset control. May be combined with hydronic Air Handler tax credit (below)	Up to <b>\$230</b>
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 <b>\$600 - \$900</b> depending on size
Ductless "mini-split" heat pump	Variable speed compressor "inverter technology"	Must be installed by factory-trained technician	Up to <b>\$400</b>
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 <b>\$340</b>
Heat Pump Water Heater	COP greater than 1		Up to <b>\$215 - \$560</b>
"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 <b>\$125 - \$345</b>
Whole House Ventilation (heat recovery and energy recovery)	See Web site for specific performance criteria		Up to <b>\$150 - \$430</b>
Wastewater Heat Recovery	See Web site for specific performance criteria		Up to <b>\$80 - \$150</b>

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](http://www.oregon.gov/energy) (click on "Tax Credits" in right-hand column) or call us at toll-free at **1-800-221-8035**.