



## 2013 Residential Energy Tax Credit Rates

Ductless heat pump (mini-split)	HSPF	kWh Savings	Nominal Cooling Capacity in Btu's			
			6,000-17,999 btu	18,000-29,999 btu	30,000+ btu	
	9	580	\$350	\$700	\$1,040	
	10	870	\$520	\$1,040	\$1,500	
	11	1160	\$700	\$1,390	\$1,500	
	12	1460	\$880	\$1,500	\$1,500	
	13	1750	\$1,050	\$1,500	\$1,500	
14	2050	\$1,230	\$1,500	\$1,500		
Ground loop source heat pump system and upgrade of ground source heat pump	System in Tons		BTU per Hour Output	Estimated Savings	Max. Tax Credit	
	3 and under		Less than 40,000	1,000 kWh	\$600	
	4		40,000 - 49,999	1,165 kWh	\$700	
	5		50,000 - 64,999	1,335 kWh	\$800	
	6 and over		65,000 and over	1,500 kWh	\$900	
Wood and pellet stoves	Stove Type	Average Heating Need	Efficiency Improvement		RETC Incentive Rate	Tax Credit
			New stove	Minimum		
	Non-catalytic	15,236	_____ %	69%	\$0.60	\$ _____
	Catalytic	15,236	_____ %	77%	\$0.60	\$ _____
	Pellet	15,236	_____ %	84%	\$0.60	\$ _____
$15,236 \text{ kWh/yr} \times (\text{New} - \text{Minimum Efficiency}) \times \$0.60 = \text{tax credit}$ <i>Non-Catalytic example: <math>15,236 \text{ kWh/yr} \times (0.72 - 0.69) \times \\$0.60 = \\$274</math></i>						
Solar electric (photovoltaic)	\$2.10 per watt of the installed capacity of direct current, up to \$6,000 (taken over 4 years, \$1,500 a year) not to exceed 50% of system cost.					
Solar space heating (passive)	\$0.60 per first-year energy yield in kWh, up to \$1500					
Solar space heating (active)	\$0.60 per first-year energy yield in kWh, up to \$1500					
Solar water heating	\$0.60 per first-year energy yield in kWh, up to \$1500					
Solar pool heating	\$0.15 per first-year energy yield in kWh, up to \$1500 and may not exceed 50% of the system cost.					
Wind system	\$2.00 per first-year energy yield in kWh, up to \$6,000 (taken over 4 years, \$1,500 a year) not to exceed 50% of the cost of the system.					
Alternative fuel device	25% of the eligible cost, not to exceed \$750 (for vehicle fueling or charging station)					
Fuel cell	\$2.10 per watt of the installed capacity, up to \$6,000 (taken over 4 years, \$1,500 a year) and not to exceed 50% of the cost of the system.					



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Based on energy savings, ODOE applied the statutory tax credit rates in ORS 316.116. Unless stated otherwise, ODOE based incentives on \$0.60 per first-year energy yield in kilowatt-hours, up to \$1,500. Where appropriate, ODOE converted energy savings into kilowatt-hours (kWh).

Electric heat pump water heater	<b>Tier</b>	<b>Savings in kWh</b>	<b>Max. Tax Credit</b>		
	WHE1	1000	\$600		
	WHE2	1395	\$837		
Gas water heater	<b>Tier &amp; Efficiency</b>	<b>Savings in kWh</b>	<b>Max. Tax Credit</b>		
	WHG1/P .82	372	\$224		
	WHG2/P .85	410	\$246		
Gas furnace	<b>Efficiency (AFUE)</b>	<b>Savings in kWh</b>	<b>Max. Tax Credit</b>		
	95 to 96.9%	586	\$352		
	97% or greater	820	\$492		
Air-source heat pump	<b>HSPF</b>	<b>EER: 12</b>	<b>EER: 12.5</b>	<b>EER: 13</b>	
	9.0	\$450	\$480	\$510	
	9.5	\$450	\$540	\$570	
	10.0	\$450	\$540	\$645	
Duct sealing	Average savings of 250 kWh per year for a maximum tax credit of \$150				
Whole house ventilation system (HRV/ERV)	<b>HRV Category</b>	<b>Net Supply Air Flow (CFM)</b>	<b>EUI</b>	<b>Maximum Tax Credit</b>	
	Small SHR1	Below 175	.75 to 1.1	\$225	
	Large HHRV1	Above 175	Below .75	\$330	
	Small SHR2	Below 175	.75 to 1.1	\$450	
	Large HHRV2	Above 175	Below .75	\$645	
	<b>ERV Category</b>	<b>Net Supply Air Flow (CFM)</b>	<b>EUI</b>	<b>Maximum Tax Credit</b>	
	Small SERV1	Below 175	.75 to 1.1	\$225	
	Large HERV1	Above 175	Below .75	\$330	
	Small SERV2	Below 175	.75 to 1.1	\$450	
	Large HERV2	Above 175	Below .75	\$645	
	Waste water heat recovery	<b>Type</b>	<b>Savings in kWh</b>	<b>Max. Tax Credit</b>	
		HR3	153	\$92	
		HR4	180	\$108	
		HR5	203	\$122	
HR6		230	\$138		