

SUMMARY OF TAX CREDITS FOR HOMEOWNERS

| Product Category | Product Type | Tax Credit Specification | Tax Credit | Notes |
|-----------------------|---|--|--|---|
| Windows & Doors | Exterior Windows and Skylights | Before June 1, 2009: ENERGY STAR labeled. After June 1, 2009: U factor \leq 0.30 SHGC \leq 0.30 | 30% of cost, up to \$1,500 ² | |
| | Storm Windows | Meets IECC ¹ in combination with the exterior window over which it is installed, for the applicable climate zone | 30% of cost, up to \$1,500 ² | Manufacturer Certification Statement ³ will list classes of exterior window (single pane, clear glass, double pane, low-E coating, etc.) ⁴ that a product may be combined with to be eligible in specific climate zones. |
| | Exterior Doors | Before June 1, 2009: ENERGY STAR labeled. After June 1, 2009: U factor \leq 0.30 SHGC \leq 0.30 | 30% of cost, up to \$1,500 ² | |
| | Storm Doors | In combination with a wood door assigned a default U-factor by the IECC ¹ , and does not exceed the default U-factor requirement assigned to such combination by the IECC | 30% of cost, up to \$1,500 ² | |
| Roofing | Metal Roofs, Asphalt Roofs | ENERGY STAR qualified | 30% of cost, up to \$1,500 ² | All ENERGY STAR metal and asphalt roofs qualify for the tax credit. Must be expected to last 5 years OR have a 2 year warranty. |
| Insulation | Insulation | Meets 2009 IECC & Amendments | 30% of cost, up to \$1,500 ² | For insulation to qualify, its primary purpose must be to insulate (example: insulated siding does not qualify). Must be expected to last 5 years OR have a 2 year warranty |
| HVAC | Central A/C | <i>Split Systems:</i> EER \geq 13 SEER \geq 16 <i>Package systems:</i> EER \geq 12 SEER \geq 14 | 30% of cost, up to \$1,500 ² | For a list of qualified products, go to the Consortium for Energy Efficiency product directory , click on Air Conditioners, then in the "CEE Tier" enter "Residential Advanced Tier 3" for CAC Split Systems, and "Residential Tier 2" for CAC Package Systems and ASHPs. Note — not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria . |
| | Air Source Heat Pumps | <i>Split Systems:</i> HSPF \geq 8.5 EER \geq 12.5 SEER \geq 15 <i>Package systems:</i> HSPF \geq 8 EER \geq 12 SEER \geq 14 | 30% of cost, up to \$1,500 ² | |
| | Natural Gas or Propane Furnace | AFUE \geq 95 | 30% of cost, up to \$1,500 ² | For a partial list of qualifying products go to: Air-Conditioning, Heating, Refrigeration Institute (AHRI) Not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria for furnaces , boilers . |
| | Oil Furnace | AFUE \geq 90 | 30% of cost, up to \$1,500 ² | |
| | Gas, Propane, or Oil Hot Water Boiler | AFUE \geq 90 | 30% of cost, up to \$1,500 ² | |
| | Advanced Main Air Circulating Fan | No more than 2% of furnace total energy use. | 30% of cost, up to \$1,500 ² | |
| Water Heaters | Gas, Oil, Propane Water Heater | Energy Factor \geq 0.82 or a thermal efficiency of at least 90%. | 30% of cost, up to \$1,500 ² | All ENERGY STAR gas tankless water heaters will qualify. There are currently no ENERGY STAR qualified gas storage tank or gas condensing water heaters that qualify. View ENERGY STAR criteria for water heaters . For a partial list of qualifying products go to: Air-Conditioning, Heating, Refrigeration Institute (AHRI) |
| | Electric Heat Pump Water Heater | Same criteria as ENERGY STAR: Energy Factor \geq 2.0 | 30% of cost, up to \$1,500 ² | All ENERGY STAR electric heat pump water heaters qualify for the tax credit. |
| Biomass Stove | Biomass Stove | Stove which burns biomass fuel ⁵ to heat a home or heat water. Thermal efficiency rating of at least 75% as measured using a lower heating value. | 30% of cost, up to \$1,500 ² | |
| Geo-Thermal Heat Pump | Geo-Thermal Heat Pump | Same criteria as ENERGY STAR: Closed Loop: EER \geq 14.1 COP \geq 3.3 Open Loop: EER \geq 16.2 COP \geq 3.6 Direct Expansion: EER \geq 15 COP \geq 3.5 | 30% of the cost | All ENERGY STAR geo-thermal heat pumps qualify for the tax credit. Use IRS Form 5695 Must be " placed into service " before December 31, 2016. |
| Solar Energy Systems | Solar Water Heating | At least half of the energy generated by the "qualifying property" must come from the sun. Homeowners may only claim spending on the solar water heating system property, not the entire water heating system of the household. The credit is not available for expenses for swimming pools or hot tubs. The water must be used in the dwelling. The system must be certified by the Solar Rating and Certification Corporation (SRCC). | 30% of cost | All ENERGY STAR solar water heaters qualify for the tax credit. Use IRS Form 5695 Must be " placed in service " before December 31, 2016. |
| | Photovoltaic Systems | Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirement. | 30% of cost | Use IRS Form 5695 Must be " placed in service " before December 31, 2016. |
| Small Wind Energy | Residential Small Wind Turbines | Has nameplate capacity of not more than 100 kilowatts. | 30% of cost | Use IRS Form 5695 Must be " placed in service " before December 31, 2016. |
| Fuel Cells | Residential Fuel Cell and microturbine system | Efficiency of at least 30% and must have a capacity of at least 0.5 kW. | 30% of the cost, up to \$500 per .5 kW of power capacity | Use IRS Form 5695 Must be " placed in service " before December 31, 2016. |

¹Either the 2001 Supplement of the 2000 International Energy Conservation Code or the 2004 Supplement of the 2003 International Energy Conservation Code.

²Subject to a \$1,500 maximum per homeowner for all improvements combined.

³A Manufacturer's Certification is a signed statement from the manufacturer certifying that the product or component qualifies for the tax credit. The IRS encourages manufacturers to provide these Certifications on their website to facilitate identification of qualified products. Taxpayers must keep a copy of the certification statement for their records, but do not have to submit a copy with their tax return.

⁴Additional information on exterior window features may be viewed at [Anatomy of an Energy Efficient Window](#).

⁵Biomass Fuel means any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.

The IRS defines "placed in service" as when the property is ready and available for use..