





SUMMARY OF TAX CREDITS FOR HOMEOWNERS


Product Category	Product Type	Tax Credit Specification	Tax Credit	Notes
Windows & Doors	Exterior Windows and Skylights	ENERGY STAR qualified OR meets IECC ¹	10% of cost, up to \$200 ² for all windows, skylights and storm windows	<p>All ENERGY STAR labeled windows and skylights qualify for tax credit. Learn more about ENERGY STAR qualified windows and skylights.</p> <ul style="list-style-type: none"> • Installation costs are not included. • For tax purposes, save your receipt and either the ENERGY STAR label from all your new windows OR the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
	Storm Windows	Meets IECC ¹ in combination with the exterior window over which it is installed, for the applicable climate zone	10% of cost, up to \$200 ² for all windows, skylights and storm windows	<p>Manufacturer Certification Statement³ 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.</p> <ul style="list-style-type: none"> • Installation costs are not included. • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
	Exterior Doors	Meets IECC ¹	10% of cost, up to \$500 ²	<p>ENERGY STAR doors will almost always qualify, except for certain parts of California⁴. Learn more about ENERGY STAR qualified doors.</p> <ul style="list-style-type: none"> • Installation costs are not included. • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in

				late 2009 or early 2010.
	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	10% of cost, up to \$500 ²	<p>Eligibility will be confirmed by manufacturer and documented in the Manufacturer Certification Statement³</p> <ul style="list-style-type: none"> • Installation costs are not included. • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Roofing	Metal Roofs, Asphalt Roofs	ENERGY STAR qualified	10% of cost, up to \$500 ²	<p>All ENERGY STAR labeled metal roofs qualify for the tax credit.</p> <ul style="list-style-type: none"> • Must be expected to last 5 years OR have a 2 year warranty. • Installation costs are not included. • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Insulation	Insulation	Meets 2000 IECC & Amendments	10% of cost, up to \$500 ²	<ul style="list-style-type: none"> • For insulation to qualify, its primary purpose must be to insulate. (example: vapor retarders are covered, siding does not qualify). • Must be expected to last 5 years OR have a 2 year warranty • Installation costs are not included. • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
HVAC	Central A/C	Split Systems: EER >=12.5 SEER >= 15	\$300 ²	For a list of qualified products, go to the Consortium for Energy Efficiency product directory EXIT ↗, click on the Air

	<p>Package systems: EER >= 12 SEER >= 14</p>		<p>Conditioners and in the “CEE Tier” enter “Residential Tier 2.”</p> <p>Note — not all ENERGY STAR products will qualify for the tax credit.</p> <p>ENERGY STAR specification: Split Systems: EER >= 11.5 & SEER >= 14 Package systems: EER >= 11 & SEER >= 14</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be “placed into service” between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Air Source Heat Pumps	<p>HSPF >= 9 EER >= 13 SEER >= 15</p>	\$300 ²	<p>Note — not all ENERGY STAR products will qualify for the tax credit.</p> <p>ENERGY STAR specification: Split systems: HSPF >= 8.2 & EER >= 11.5 & SEER >= 14 Package systems: HSPF >= 8 & EER >= 11 & SEER >= 14</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be “placed into service” between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Geo-Thermal Heat Pump	<p>Same criteria as ENERGY STAR:</p> <p>Closed Loop: EER >= 14.1 COP >= 3.3</p> <p>Open Loop: EER >= 16.2 COP >= 3.6</p> <p>Direct Expansion: EER >= 15 COP >= 3.5</p>	30% of the cost, up to \$2,000.	<p>All ENERGY STAR labeled geo-thermal heat pumps qualify for the tax credit.</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Use IRS Form 5695  EXIT ⇐ • Must be “placed into service” between Jan. 1, 2008–Dec. 31, 2016.
Gas, Oil,	Furnaces:	\$150 ²	For a list of qualifying products go to

	Propane Furnace or Hot Water Boiler	AFUE \geq 95 Boiler: AFUE \geq 95		<p>the Gas Appliance Manufacturing Association EXIT ↗</p> <p>Note — not all ENERGY STAR products will qualify for the tax credit.</p> <p>ENERGY STAR specification: Furnaces: AFUE \geq 90 Boilers: AFUE \geq 85</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
	Advanced Main Air Circulating Fan	No more than 2% of furnace total energy use	\$50 ²	<p>For a partial list of qualifying products go to the Gas Appliance Manufacturing Association EXIT ↗</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between Jan. 1–Dec. 31, 2009. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Water Heaters	Gas, Oil, Propane Water Heater	Energy Factor \geq 0.80 or a thermal efficiency of at least 90%.	\$300 ²	<p>Note: ENERGY STAR qualified high-efficiency gas storage water heaters will not qualify for the tax credit. All ENERGY STAR qualified whole-home gas tankless and gas condensing models will qualify.</p> <p>ENERGY STAR criteria: Whole-Home Tankless: Energy Factor \geq 0.82 Gas Condensing: Energy Factor \geq 0.8</p> <p>For a partial list of qualifying products go to the Gas Appliance Manufacturing Association EXIT ↗</p> <ul style="list-style-type: none"> • Manufacturer's Certification Statement³ required. • For tax purposes, save your receipt and the Manufacturer's Certification Statement. • Must be "placed into service" between

				<p>Jan. 1–Dec. 31, 2009.</p> <ul style="list-style-type: none"> Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
	Electric Heat Pump Water Heater	Same criteria as ENERGY STAR: Energy Factor \geq 2.0	\$300 ²	<p>All ENERGY STAR qualified electric heat pump water heaters qualify for the tax credit.</p> <ul style="list-style-type: none"> Manufacturer's Certification Statement³ required. For tax purposes, save your receipt and the Manufacturer's Certification Statement. Must be "placed into service" between Jan. 1–Dec. 31, 2009. Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Biomass Stove	Biomass Stove	<p>Stove which burns biomass fuel⁵ to heat a home or heat water.</p> <p>Thermal efficiency rating of at least 75%.</p>	\$300	<ul style="list-style-type: none"> Manufacturer's Certification Statement³ required. For tax purposes, save your receipt and the Manufacturer's Certification Statement. Must be "placed into service" between Jan. 1–Dec. 31, 2009. Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.
Cars	Hybrid gasoline-electric, diesel, battery-electric, alternative fuel, and fuel cell vehicles		Based on a formula determined by vehicle weight, technology, and fuel economy compared to base year models	<p>There is a 60,000 vehicle limit per manufacturer before a phase-out period begins. Toyota and Honda have already been phased out. Credit is still available for Ford, GM and Nissan.</p> <p>For more information visit: Fueleconomy.gov EXIT ⇄</p> <ul style="list-style-type: none"> Use IRS Form 8910  EXIT ⇄ for hybrid vehicles purchased for personal use. Use IRS Form 3800  EXIT ⇄ for hybrid vehicles purchased for business purposes.
	Plug-in hybrid electric vehicles		\$2,500–\$7,500	<p>The first 250,000 vehicles sold get the full tax credit (then it phases out like the hybrid vehicle tax credits).</p> <p>Effective January 1, 2009.</p>
Solar Energy Systems	Solar Water Heating	<ul style="list-style-type: none"> At least half of the energy generated by the "qualifying property" must come from the sun. Homeowners may only 	30% of cost, up to \$2,000	<ul style="list-style-type: none"> Use IRS Form 5695  EXIT ⇄ Must be placed in service before December 31, 2016.

		<p>claim spending on the solar water heating system property, not the entire water heating system of the household.</p> <ul style="list-style-type: none"> • 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). 		
	Photovoltaic Systems	Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirement.	30% of cost, up to \$2,000. After January 1, 2009 the \$2,000 cap no longer applies.	<ul style="list-style-type: none"> • Use IRS Form 5695  EXIT ⇄ • Must be placed in service before December 31, 2016.
Small Wind Energy Systems	Small Wind Energy Systems		30% of the cost, up to \$500 per half kW of capacity (not to exceed \$4,000)	
Fuel Cells	Fuel Cells	Efficiency of at least 30% and must have a capacity of at least 0.5 kW.	30% of the cost, up to \$1500 per half kW of power capacity	<ul style="list-style-type: none"> • Must be placed in service before December 31, 2016. • Use IRS Tax Form 5695 (version 2009). This form should be available in late 2009 or early 2010.