

Energy Efficient Home Improvement Credit Desktop Card

Qualified energy efficiency improvements installed		Notes	Limitations		
• Exterior windows & skylights		1	\$600 total/year		
• Exterior doors		1	\$250 each \$500		
Residential energy property expenditures paid or incurred					
• An electric or natural gas heat pump water heater		2,3	\$600 per item per year	\$2,000 total for all years	Total for all limited to \$1,200 per year
• An electric or natural gas heat pump		2,3			
• A biomass stove or boiler which uses the burning of biomass fuel to heat a taxpayer's US residence, or to heat water for use in such a dwelling unit, and has a thermal efficiency rating of at least 75% (measured by the higher heating value of the fuel).		2			
• A central air conditioner		2,3			
• A natural gas, propane, or oil water heater		2,3			
• A natural gas, propane, or oil furnace or hot water boiler		2,3			
• Any oil furnace or hot water boiler which is placed in service after December 31, 2022, and before January 1, 2027, and meets or exceeds 2021 Energy Star efficiency criteria, and is rated by the manufacturer for use with fuel blends at least 20% of the volume of which consists of an eligible fuel, or		2,4			
• Any oil furnace or hot water boiler which is placed in service after December 31, 2026, and achieves an annual fuel utilization efficiency rate of not less than 90, and is rated by the manufacturer for use with fuel blends at least 50% of the volume of which consists of an eligible fuel.		2,4			
• Any improvement to, or replacement of, a panelboard, sub-panelboard, branch circuits, or feeders with a load capacity of not less than 200 amps, installed in conjunction with any property for which this credit is allowed.		2			
Home energy audit costs paid or incurred		5		\$150/year	
1	"Qualified energy efficiency improvements" means any energy efficient building envelope component, if: <ul style="list-style-type: none">• Installed in or on a US principal residence owned and used by the taxpayer,• Original use commences with the taxpayer, and• Reasonably can be expected to remain in use for at least 5 years. "Energy efficient building envelope component" must meet: <ul style="list-style-type: none">• In the case of an exterior window or skylight, Energy Star most efficient certification requirements,• In the case of an exterior door, applicable Energy Star requirements, and• Any other component, must meet the most recent International Energy Conservation Code standard in effect as of the beginning of the calendar year 2 years prior to the calendar year placed in service. "Building envelope component" is insulation material/system, including air sealing material or system, specifically designed to reduce heat loss or gain of a dwelling unit, exterior windows (inc skylights), and exterior doors . "Dwelling unit" includes a manufactured home. "Manufactured home" does NOT include any self-propelled recreational vehicle, but could include a travel trailer which, in the traveling mode, is 8 body feet or more in width or 40 body feet or more in length, or which when erected on-site is 320 or more square feet including all expandable rooms.				
	2 "Residential energy property expenditures" means expenditures, including labor costs for onsite preparation, assembly, or original installation, for qualified energy property installed on or in connection with a US residence of the taxpayer, and originally placed in service by the taxpayer.				
	3 Must meet or exceed the highest efficiency tier (not inc any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of beginning of calendar year in which the property is placed in service.				
	4 "Eligible fuel" means biodiesel and renewable diesel, second generation biofuel, and qualified transportation fuel produced after 12/31/2024).				
	5 "Home energy audits" means an inspection and written report with respect to a taxpayer's US principal residence (must own and use) which identifies the most significant and cost-effective energy efficiency improvements, including an estimate of energy and cost savings, conducted and prepared by a home energy auditor that meets certification or other requirements specified by the Secretary (within 365 days after date of enactment).				