

SUMMARY OF TAX CREDITS FOR HOMEOWNERS

Product Category	Product Type	Tax Credit Specification	Tax Credit
Windows & Doors	Exterior Windows and Skylights	<p><u>*Important Change:</u></p> <p><u>Before June 1, 2009:</u> Must meet ENERGY STAR criteria</p> <p><u>After June 1, 2009:</u> U factor <= 0.30</p> <p>SHGC <= 0.30</p>	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
	Exterior Doors	U factor <= 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
Insulation	Insulation	Meets 2009 IECC & Amendments	30% of cost, up to \$1,500 ²
HVAC	Central A/C	<p><i>Split Systems:</i> EER >= 13 SEER >= 16</p> <p><i>Package systems:</i> EER >= 12 SEER >= 14</p>	30% of cost, up to \$1,500 ²
	Air Source Heat Pumps	<p><i>Split Systems:</i> HSPF >= 8.5 EER >= 12.5 SEER >= 15</p> <p><i>Package systems:</i> HSPF >= 8 EER >= 12 SEER >= 14</p>	30% of cost, up to \$1,500 ²
	Natural Gas or Propane Furnace	AFUE >= 95	30% of cost, up to \$1,500 ²
	Oil Furnace	AFUE >= 90	30% of cost, up to \$1,500 ²
	Gas, Propane, or Oil Hot Water Boiler	AFUE >= 90	30% of cost, up to \$1,500 ²
	Advanced Main Air Circulating Fan	No more than 2% of furnace total energy use. Read this FAQ if the fan qualifies, but the furnace does not.	30% of cost, up to \$1,500 ²
	Water Heaters	Gas, Oil, Propane Water Heater	Energy Factor >= 0.82 or a thermal efficiency of at least 90%.
Electric Heat Pump Water Heater		Same criteria as ENERGY STAR: Energy Factor >= 2.0	30% of cost, up to \$1,500 ²
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% as measured using a lower heating value.</p>	30% of cost, up to \$1,500 ²

Geo-Thermal Heat Pump	Geo-Thermal Heat Pump	Same criteria as ENERGY STAR: Closed Loop: EER >= 14.1 COP >= 3.3 Open Loop: EER >= 16.2 COP >= 3.6 Direct Expansion: EER >= 15 COP >= 3.5	30% of the cost
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
	Photovoltaic Systems	Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirement.	30% of cost
Small Wind Energy Systems	Residential Small Wind Turbines	Has nameplate capacity of not more than 100 kilowatts.	30% of cost
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
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
	Plug-in hybrid electric vehicles		\$2,500–\$7,500

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.

Frequently Asked Questions

Who qualifies for the tax credit?

All of the following conditions need to be met

U.S. taxpayer

Owner of a principal residence

Improvements meeting minimum performance criteria must be selected

Products must be placed in service between January 1, 2009 and December 31, 2010

What is the maximum credit available and how is it calculated?

For the following categories of products the maximum tax credit is \$1500. The calculation is 30% (of the material cost only) up to a maximum of \$1500.

Windows and Doors

Insulation

Roofs (Metal and Asphalt)

HVAC

Water Heaters (non-solar)

Biomass Stoves

For other products, please review the individual category on the previous pages

Do I need to spend the full \$5000 to qualify for the \$1500 tax credit (when calculated at 30%)?

No, there is not a minimum, only a maximum. The tax credit is calculated from the first dollar you spend.

Can I receive the credit on vacation or rental property?

No, the credit is only available to the owner of a primary residence for improvements made to that primary residence.

What materials do I need to retain for tax purposes?

Manufacturer's Certification Statements.

Invoices or receipts that show the purchase price of the qualifying materials.

NFRC or EnergyStar labels off the products themselves.

How do I know if the material I am purchasing will qualify?

The only way to get this information prior to purchase is to receive a copy of the manufacturer's certification statement detailing their qualifying products.

Where can I find the manufacturer's certification statement?

The government has suggested all manufacturer's post this certification online for consumer review. You may also be able to get a copy of the certification statement from your contractor or material supplier before ordering.

How do I get my tax credit?

Since this is a FEDERAL TAX CREDIT, the only way to receive it is by filing your annual tax return (form 1040 or similar).



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