

# Federal Tax Credits for Energy Efficiency

## Tax Credits for Consumers:

### Home Improvements

Tax credits are now available for home improvements:

must be "[placed in service](#)" from January 1, 2009 through December 31, 2010

must be for taxpayer's principal residence, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, and small wind energy systems (where second homes and rentals qualify)

\$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 & 2010 for most home improvements, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and small wind energy systems which are not subject to this cap, and are in effect through 2016

must have a [Manufacturer Certification Statement](#)<sup>3</sup> to qualify

for record keeping, save your receipts and the [Manufacturer Certification Statement](#)<sup>3</sup>

improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010

If you are building a new home, you can qualify for the tax credit for geothermal heat pumps, photovoltaics, solar water heaters, small wind energy systems and fuel cells, **but not the tax credits for windows, doors, insulation, roofs, HVAC, or non-solar water heaters.**

Please visit: [http://www.energystar.gov/index.cfm?c=products.pr\\_tax\\_credits#c2](http://www.energystar.gov/index.cfm?c=products.pr_tax_credits#c2) for more information.