

## Requirements for common residential energy improvements to qualify for a federal tax credit.

Taxpayers may rely on a manufacturer's certification statement that the property qualifies for the credit. Check the manufacturer's website or ask the vendor for certification.

If you are unable to make this determination, visit [www.energystar.gov/productfinder](http://www.energystar.gov/productfinder). Use the manufacturer and model number to see if it qualifies.

**Note:** Property must be new and installed at your primary residence. It also must be an improvement on an existing residence; new construction does not qualify.

See below for specific program requirements.

### **Federal Tax Credits: Gas, Propane or Oil Furnaces and Fans**

Gas furnaces that are ENERGY STAR certified (except those for U.S. South only) meet the requirements for the furnace tax credit. Gas and oil furnaces that have earned the ENERGY STAR include fans that meet the requirements of the fan tax credit. [Learn More](#) and [Find Products](#).

**Tax Credit Amount: \$150 for furnace**

**\$50 for advanced main air circulating fan**

#### **Requirements**

*Furnace:*

AFUE  $\geq$  95

*Fan:*

Annual electricity use  $\leq$  2% of total furnace energy

Tax Credit does NOT include installation costs.

### **Federal Tax Credits: Insulation**

Adding adequate insulation is one of the most cost-effective home improvements that you can do.

**Tax Credit Amount: 10% of the cost, up to \$500**

#### **Requirements**

Typical bulk insulation products can qualify, such as batts, rolls, blow-in fibers, rigid boards, expanding spray, and pour-in-place.

Products that air seal (reduce air leaks) can also qualify, as long as they come with a Manufacturer's Certification Statement, including:

- Weather stripping
- Spray foam in a can, designed to air seal
- Caulk designed to air seal
- House wrap

Tax Credit does NOT include installation costs.

### **Federal Tax Credits: Metal and asphalt roofs**

This tax credit is for ENERGY STAR certified metal and asphalt roofs with pigmented coatings or cooling granules designed to reduce heat gain. [Learn More](#) and [Find Products](#).

**Tax Credit Amount:** 10% of cost

Note: There is a total combined credit limit of \$500 for all purchases/improvements for all years since 2005. For purposes of figuring the roof credit, **do not** include labor costs.

**Requirement:**

ENERGY STAR certification

### **Federal Tax Credits: Water Heaters (non-solar)**

ENERGY STAR certified electric water heaters meet the requirements for this tax credit, as do certain ENERGY STAR certified gas water heaters. For purposes of figuring the credit, **do not** include labor costs.

**Tax Credit Amount:** \$300

**Requirements:**

*Electric heat pump:*

Energy factor  $\geq$  2.0

*Gas, oil or propane:*

Energy factor  $\geq$  0.82 or Thermal efficiency of at least 90%

### **Federal Tax Credits: Windows, Doors & Skylights**

Windows, doors and skylights that earn the ENERGY STAR save energy, improve comfort and help protect the environment.

**Tax Credit Amount:** 10% of cost

Note: There is a total credit limit of \$200 for windows/doors/skylights for all years since 2005. For purposes of figuring the credit, **do not** include labor costs.

**Requirements:**

Must be ENERGY STAR certified.

### **Federal Tax Credits: Central Air Conditioning (CAC)**

Air conditioners recognized as ENERGY STAR Most Efficient 2016 meet the requirements for this tax credit.

**Tax Credit Amount:** \$300

**Requirements**

***Split Systems:***

SEER  $\geq$  16

EER  $\geq$  13

***Package systems:***

SEER  $\geq$  14

EER  $\geq$  12

For purposes of figuring the credit, **do not** include labor costs.