





**The American Recovery and Reinvestment Act of 2009
SUMMARY OF TAX CREDITS FOR HOMEOWNERS**

Product Category	Product Type	Tax Credit Specification	Tax Credit	Notes
Windows & Doors	Exterior Windows and Skylights	U factor <= 0.30 SHGC <= 0.30	30% of cost, up to \$1,500 ²	Not all ENERGY STAR labeled windows and skylights qualify for tax credit. More information
	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	Manufacturer's Certification Statement ³ 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.
	Exterior Doors	U factor <= 0.30 SHGC <= 0.30	30% of cost, up to \$1,500 ²	Not all ENERGY STAR doors will qualify. More information
	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	All ENERGY STAR metal and asphalt roofs qualify for the tax credit. Must be expected to last 5 years OR have a 2 year warranty.
Insulation	Insulation	Meets 2009 IECC & Amendments	30% of cost, up to \$1,500 ²	For insulation to qualify, its primary purpose must be to insulate. (example: vapor retarders are covered, insulated siding does not qualify). Must be expected to last 5 years OR have a 2 year warranty

HVAC	Central A/C	Split Systems: EER >=13 SEER >= 16 Package systems: EER >= 12 SEER >= 14	30% of cost, up to \$1,500 ²	For a list of qualified products, go to the Consortium for Energy Efficiency product directory , click on Air Conditioners, then in the “CEE Tier” enter “Residential Advanced Tier 3” for CAC Split Systems, and "Residential Tier 2" for CAC Package Systems and ASHPs.
	Air Source Heat Pumps	Split Systems: HSPF >= 8.5 EER >= 12.5 SEER >= 15 Package systems: HSPF >= 8 EER >= 12 SEER >= 14	30% of cost, up to \$1,500 ²	Note — not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria.
	Natural Gas or Propane Furnace	AFUE >= 95	30% of cost, up to \$1,500 ²	For a list of qualifying products go to the Gas Appliance Manufacturing Association
	Oil Furnace	AFUE >= 90	30% of cost, up to \$1,500 ²	Not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria.
	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	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%.	30% of cost, up to \$1,500 ²	Not all ENERGY STAR gas storage and gas condensing water heaters will qualify for the tax credit. All ENERGY STAR gas tankless models will qualify. All ENERGY STAR gas tankless water heaters will qualify. View ENERGY STAR criteria. For a partial list of qualifying products go to the Air Conditioning, Heating, and refrigeration Institute (AHRI)
	Electric Heat Pump Water Heater	Same criteria as ENERGY STAR: Energy Factor >= 2.0	30% of cost, up to \$1,500 ²	All ENERGY STAR electric heat pump water heaters qualify for the tax credit.

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	<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 cost	<p>All ENERGY STAR geo-thermal heat pumps qualify for the tax credit.</p> <p>Use IRS Form 5695 </p> <p>Must be “placed into service” before December 31, 2016.</p>
	Photovoltaic Systems	Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirement.	30% of cost	<p>Use IRS Form 5695 </p> <p>Must be placed in service before December 31, 2016.</p>
Solar Energy Systems	Solar Water Heating	<p>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.</p> <p>The credit is not available for expenses for swimming pools or hot tubs.</p> <p>The water must be used in the dwelling.</p> <p>The system must be certified by the Solar Rating and Certification Corporation (SRCC).</p>	30% of cost	<p>All ENERGY STAR solar water heaters qualify for the tax credit.</p> <p>Use IRS Form 5695 </p> <p>Must be placed in service before December 31, 2016.</p>
	Photovoltaic Systems	Photovoltaic systems must provide electricity for the residence, and must meet applicable fire and electrical code requirement.	30% of cost	<p>Use IRS Form 5695 </p> <p>Must be placed in service before December 31, 2016.</p>

Small Wind Energy Systems	Residential Small Wind Energy Systems		30% of cost	Use IRS Form 5695  Must be placed in service before December 31, 2016.
Fuels 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 \$1500 per .5 kW of power capacity	Use IRS Form 5695  Must be placed in service before December 31, 2016.
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	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. For more information visit: Fueleconomy.gov Use IRS Form 8910  for hybrid vehicles purchased for personal use. Use IRS Form 3800  for hybrid vehicles purchased for business purposes.
	Plug-in hybrid electric vehicles		\$2,500–\$7,500	The first 250,000 vehicles sold get the full tax credit (then it phases out like the hybrid vehicle tax credits). Effective January 1, 2009.

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.