

Energy Credits 2024-2032

YOU WILL BE REQUIRED TO HAVE CERTIFICATES/RECEIPTS/ TO RECEIVE ANY CREDIT

For the energy efficiency home improvement credit, the home must be:

- Located in the United States
- An existing home that you improve or add onto, not a new home.

Residential Clean Energy Credit

- Solar, Wind, Geothermal, and a Battery Storage technology. (30% credit)

Energy Efficient Home Improvement components must have an expected lifespan of at least 5 years. Qualified components include new: (Does NOT include labor)

- Insulation
 - (\$1,200 max credit and it must meet International Energy Conservation Code (IECC) standards in effect at the start of the year 2 years before installation.)
- Exterior Doors
 - (\$250 per door and \$500 max credit and meet applicable [Energy Star](#) requirements)
- Windows & Skylights
 - (\$600 max credit and meets Energy Star Most Efficient certification requirements)
- Home energy audits performed. *
 - (\$150 max credit)

Residential energy property that meets the Consortium for Energy Efficiency (CEE) highest efficiency tier. Qualified property includes new: (Includes Labor)

- Central air conditioners (\$600 max credit)
- Natural gas, propane, or oil water heaters (\$600 max credit)
- Natural gas, propane, or oil furnaces and hot water boilers (\$600 max credit)
- Panel upgrades 200amp or Greater to needed to support residential energy property (\$600 max)

Heat pumps and biomass stoves and boilers with a thermal efficiency rating of at least 75% qualify for a credit up to \$2,000 per year. Qualified improvements include new: (Includes Labor)

- Electric or natural gas heat pumps (\$2,000 max credit)
- Electric or natural gas heat pump water heaters (\$2,000 max credit)
- Biomass stoves and boilers (\$2,000 max credit)

Subsidies, rebates and incentives will need to be known for proper adjustment of credits.

* Starting in 2024, the following additional requirements must be met:

- The inspection must be conducted by a qualified home energy auditor, defined as an individual who is certified by one of the qualified certification Programs listed on the [Department of Energy certification programs for the Energy Efficient Home Improvement Credit \(Section 25C\)](#) at the time of the audit, or under the supervision of a qualified home energy auditor;
- The written report must be prepared and signed by a qualified home energy auditor, be consistent with industry best practices, and include:
 - The qualified home energy auditor's name and relevant employer identification number (EIN) or other type of appropriate taxpayer identifying number, if the auditor does not have an EIN;
 - An attestation that the qualified home energy auditor is certified by a qualified certification program; and
 - The name of such qualified certification program

We recommend home energy auditors apply for and receive an EIN if they do not already have one.