**ENERGY STAR Tax Credit (Nonbusiness Energy Property Tax Credit)**  
*Extended through December 31, 2021*

| Eligibility | **Qualify if they meet the standards set by the Department of Energy.**  
**There are two kinds of upgrades.**  
**It must be an existing home & your principal residence.**  
**New construction and rentals do not apply.** |
| Home Improvement Solutions | **Qualified Energy Efficiency Improvements**  
- Home insulation  
- Exterior doors  
- Exterior windows and skylights  
- Certain roofing materials  
**Residential Energy Property Costs**  
- Electric heat pumps  
- Electric heat pump water heaters  
- Central air conditioning systems  
- Natural gas, propane or oil water heaters  
- Stoves that use biomass fuel  
- Natural gas, propane or oil furnaces  
- Natural gas, propane or oil hot water boilers  
- Advanced circulating fans for natural gas, propane or oil furnaces |
| Income Eligible Incentives | **10% of the qualified energy efficiency improvements can be claimed.**  
**100% of the residential energy property costs can be claimed.** |
| Details | **There is a maximum $500 credit for all years combined from 2006 to its expiration.**  
**Of the combined $500 limit:**  
- A maximum of $200 can be used for windows  
- The maximum tax credit for a furnace circulating fan is $50  
- The maximum credit for a furnace of boiler is $150  
- The maximum credit for any other single residential energy property cost is $300 |