

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

<b>Eligibility</b>	<ul style="list-style-type: none"> <li>• Equipment and materials can qualify if they meet the standards set by the Department of Energy.</li> <li>• There are two kinds of upgrades.</li> <li>• It must be an existing home &amp; your principal residence.</li> <li>• New construction and rentals <b>do not</b> apply.</li> </ul>	
<b>Home Improvement Solutions</b>	<p align="center"><b>Qualified Energy Efficiency Improvements</b></p> <ul style="list-style-type: none"> <li>• Home insulation</li> <li>• Exterior doors</li> <li>• Exterior windows and skylights</li> <li>• Certain roofing materials</li> </ul>	<p align="center"><b>Residential Energy Property Costs</b></p> <ul style="list-style-type: none"> <li>• Electric heat pumps</li> <li>• Electric heat pump water heaters</li> <li>• Central air conditioning systems</li> <li>• Natural gas, propane or oil water heaters</li> <li>• Stoves that use biomass fuel</li> <li>• Natural gas, propane or oil furnaces</li> <li>• Natural gas, propane or oil hot water boilers</li> <li>• Advanced circulating fans for natural gas, propane or oil furnaces</li> </ul>
<b>Income Eligible Incentives</b>	<ul style="list-style-type: none"> <li>• 10% of the qualified energy efficiency improvements can be claimed.</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of the residential energy property costs can be claimed.</li> </ul>
<b>Details</b>	<ul style="list-style-type: none"> <li>• There is a maximum \$500 credit for all years combined from 2006 to its expiration.</li> <li>• Of the combined \$500 limit: <ul style="list-style-type: none"> <li>○ A maximum of \$200 can be used for windows</li> <li>○ The maximum tax credit for a furnace circulating fan is \$50</li> <li>○ The maximum credit for a furnace of boiler is \$150</li> <li>○ The maximum credit for any other single residential energy property cost is \$300</li> </ul> </li> </ul>	