

SUMMARY OF TAX CREDITS FOR HOMEOWNERS

| Product Category | Product Type | Tax Credit Specification | Tax Credit | Notes |
|------------------|--|--|---|--|
| Windows & Doors | Exterior Windows and Skylights | U factor \leq 0.30 SHGC \leq 0.30 | 30% of cost, up to \$1,500 ² | Not all ENERGY STAR labeled windows and skylights qualify for tax credit. |
| | 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 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 \leq 0.30 SHGC \leq 0.30 | 30% of cost, up to \$1,500 ² | Not all ENERGY STAR doors will qualify. |
| | 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 | |

¹ Either the 2001 Supplement of the 2000 International Energy Conservation Code or the 2004 Supplement of the 2003 International Energy Conservation Code.

² Subject to a \$1,500 maximum per homeowner for all improvements combined.

³ A 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.

⁴ Additional information on exterior window features may be viewed at [Anatomy of an Energy Efficient Window](#)

⁵ Biomass 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.