

Tax Credits for Consumers:

Home Improvements

Tax credits are now available for home improvements:

- * must be "[placed in service](#)" from February 17 , 2009 through December 31, 2010
- * must be for taxpayer's principal residence
- * \$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 & 2010 for most home improvements, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and windmills which are not subject to this cap, and are in effect through 2016
- * must have a [Manufacturer Certification Statement](#)¹ to qualify
- * for record keeping, save your receipts and the [Manufacturer Certification Statement](#)*
- * improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010
- * If you are building a new home, you can qualify for the tax credit for geothermal heat pumps, photovoltaics, solar water heaters, small wind systems and fuel cells, **but not the tax credits for** windows, doors, insulation, roofs, HVAC, or non-solar water heaters. [More.](#)

Central A/C

Split Systems:

EER >=13 SEER >= 16

Package systems:

EER >= 12 SEER >= 14 30% of cost, up to \$1,500²

Air Source Heat Pumps

Split Systems:

HSPF >= 8.5 EER >= 12.5 SEER >= 15

Package systems:

HSPF >= 8 EER >= 12 SEER >= 14

For a list of qualified products, go to the [Consortium for Energy Efficiency product directory](#) Exit ENERGY STAR, 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.

Note — not all ENERGY STAR products will qualify for the tax credit. View [ENERGY STAR criteria](#).

[Click here to request your certificate.](#) **Please list outdoor, indoor and furnace model.**

¹ 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.

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