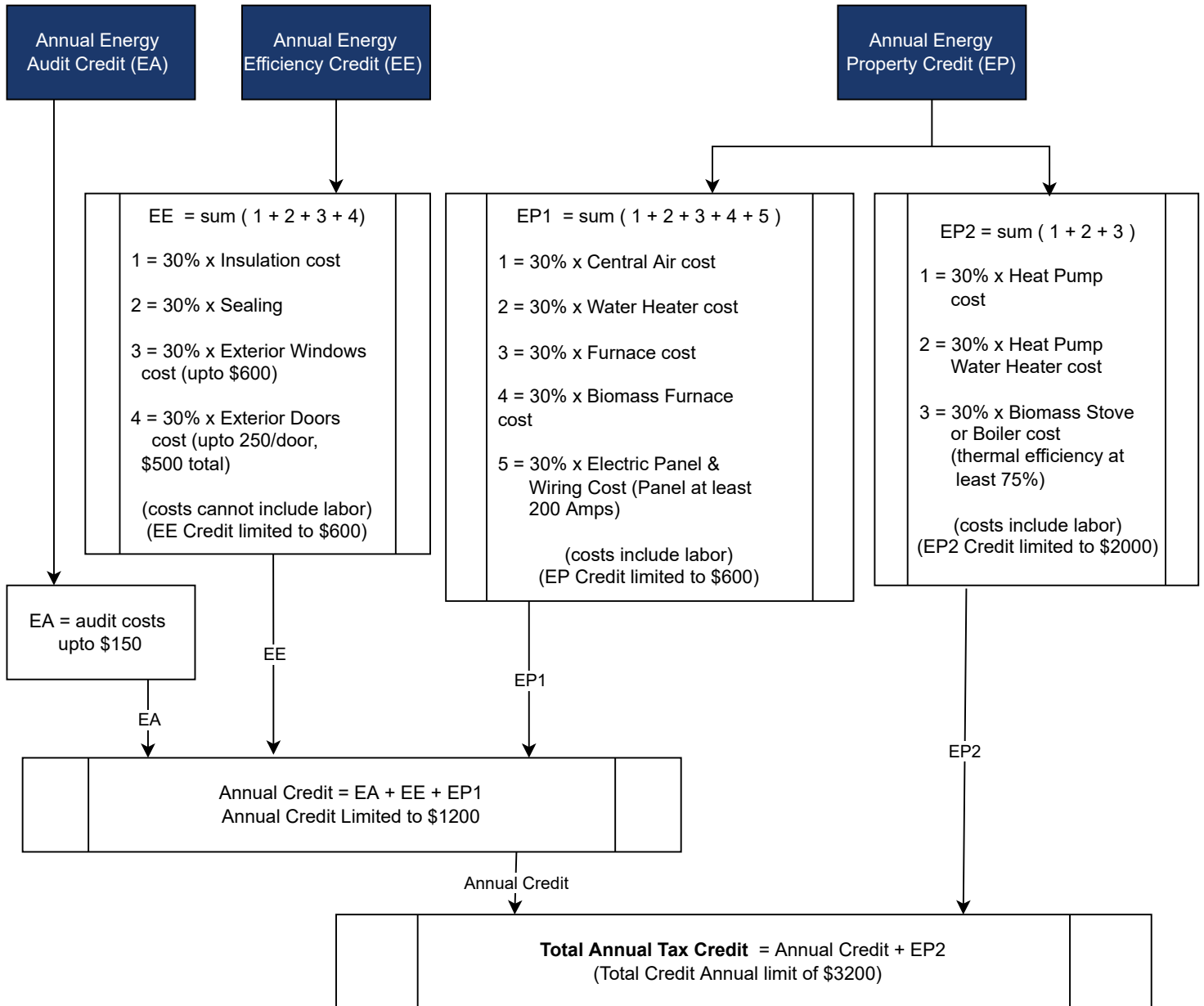


# ALL TAXPAYERS ARE ELIGIBLE FOR A \$1200/YEAR TAX CREDIT

Annual Energy Credits are only available for retrofits to existing primary and secondary residences. No credits are available for new construction. Available starting in 2023 and available through 2032.



## Energy Efficiency Requirements

- Exterior doors, windows, and skylights must meet applicable Energy Star requirements
- Insulation materials or systems and air sealing materials or systems must meet the criteria established by the International Energy Conservation Code (IECC) standard in effect at the start of the year that is two years prior to the year the materials or systems are placed in service (2022 materials must meet criteria established in 2020)
- Electric or natural gas heat pumps, electric or natural gas heat pump water heaters, central air conditioners, natural gas or propane or oil water heaters, natural gas or propane or oil furnaces or hot water boilers: must meet or exceed the highest efficiency tier established by the Consortium for Energy Efficiency (CEE) that is in effect as of the beginning of the year in which the property is placed in service.
- Oil furnaces or hot water boilers can alternately qualify if they meet or exceed 2021 Energy Star efficiency criteria and are rated by the manufacturer for use with fuel blends at least 20 percent of the volume of which consists of an eligible fuel; OR if placed in service after December 31, 2026, achieves an annual fuel efficiency rate of not less than 90 and is rated by the manufacturer for use with fuel blends at least 50 percent of which consists of an eligible fuel.
- Biomass stove or biomass boilers must have a thermal efficiency rating of at least 75%
- Panelboards, sub-panelboards, branch circuits, or feeders must be installed according to the National Electric Code and have a load capacity of 200 amps or greater
- Used property is not eligible for the credit