

Weatherization of existing homes



Federal tax credits make it more economical than ever to install energy-efficiency measures in your home. Weatherization improvements prevent heat from escaping and air from entering, helping you save energy and money. This fact sheet explains which weatherization measures are covered and how the tax credit works.

Who is eligible?

Owners of existing homes.

How does it work?

- The credit is available for measures or systems placed in service from January 1, 2009, through December 31, 2010.
- For some measures, such as insulation, the taxpayer can take a credit of up to 30 percent of the cost of materials.
- There is a \$1,500 cap on the credit per home, including the amount used for heating and cooling equipment. However, some measures are not subject to the cap.

Which energy efficiency measures are eligible for the tax credit?

- Adding insulation to walls, ceilings, or other parts of the building envelope
- Replacing windows and skylights
- Installing new external doors
- Sealing cracks in the building shell and ducts
- Installing a pigmented metal roof

The homeowner can claim a credit for the cost of materials, such as insulation, windows, and sealants.

What are the efficiency requirements for the modifications?

- When adding insulation, the duct sealing and infiltration reduction measures must meet the requirements of the 2009 International Energy Conservation Code (IECC).
- Replacement windows, exterior doors, and skylights must be equal to or below a U-factor of 0.30 and a solar heat gain coefficient (SHGC) of 0.30.
- Pigmented metal roof coatings must meet Energy Star® requirements.

If you're not sure whether a specific product qualifies, the manufacturer or retailer can help you determine that.

How do I qualify for the tax credit?

The Internal Revenue Service (IRS) requires manufacturers to certify specific products as eligible. The homeowner needs to obtain a copy of this certification from the retailer, installer, or manufacturer (or its website) when buying energy-efficiency products. Certifications need not be submitted to the IRS but should be kept on file with other tax records. Only measures placed in service in 2009 and 2010 are eligible. Additional information is available at www.irs.gov.

Where can I learn more about qualifying products?

GENERAL INFORMATION

- www.energytaxincentives.org

ADDED INSULATION

- www.eere.energy.gov/consumer/tips/insulation.html
- www.naima.org

REPLACEMENT WINDOWS

- www.eere.energy.gov/consumer/tips/windows.html
- www.aceee.org/consumerguide/envelope.htm
- www.efficientwindows.org/
- www.nfrc.org/windowshop/

DUCT SEALING

- www.energystar.gov/index.cfm?c=home_improvement.hm_improvement_ducts

AIR INFILTRATION REDUCTION

- www.energystar.gov/index.cfm?c=home_sealing.hm_improvement_sealing
- www.eere.energy.gov/consumer/tips/air_leaks.html

HOME ENERGY RATINGS AND RELATED SERVICES

- www.natresnet.org/programs/providers/directory.htm

QUALIFYING ROOFS

- www.energystar.gov/index.cfm?c=roof_prods.pr_roof_products

Note: The information in this fact sheet is not to be viewed as tax advice, nor should it be used as the sole source of information for tax purposes. Consult a tax professional, or refer to Internal Revenue Service information at www.irs.gov.

