

# ENERGY STAR and the Tax Credit

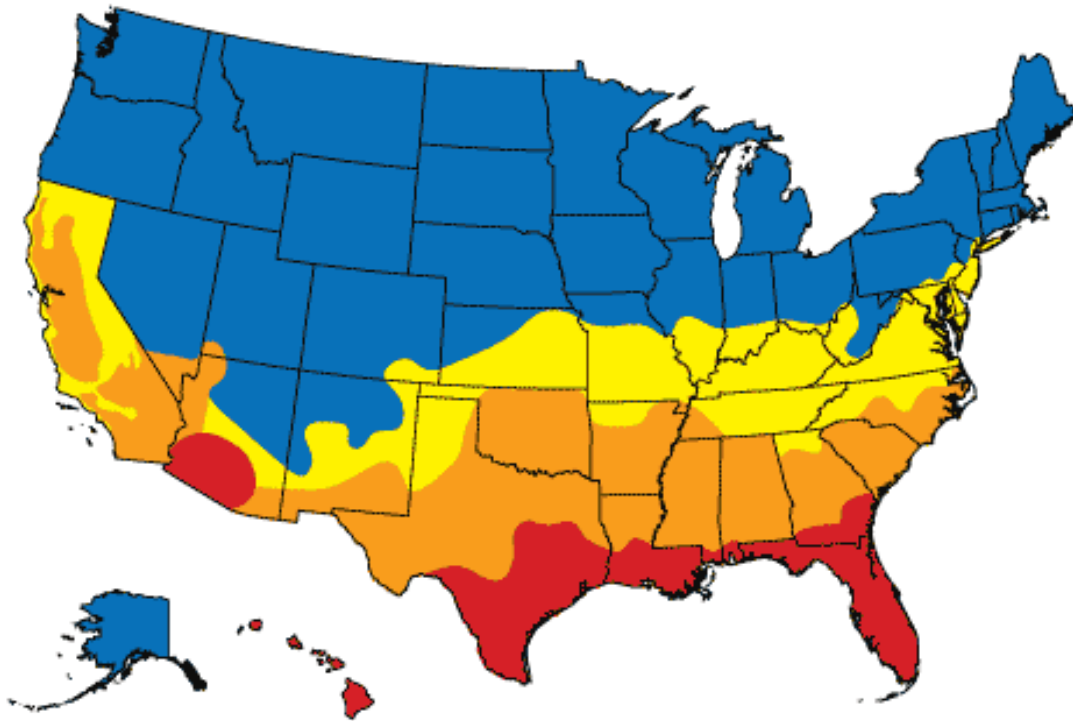
The following guidance is not intended as legal advice, and you should consult a tax professional with specific questions.

## 2011 Tax Credit

On December 17, 2010, President Barack Obama signed into law the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Under this law, homeowners may claim a tax credit for the purchase of energy-efficient windows, doors, and skylights.

To be eligible for the credit, windows, doors, and skylight must

- Meet ENERGY STAR program requirements
- Be installed in a taxpayer's primary residence
- Be installed by December 31, 2011



Windows		
Climate Zone	U-Factor <sup>1</sup>	SHGC <sup>2</sup>

Doors		
Glazing Level	U-Factor <sup>1</sup>	SHGC <sup>2</sup>

<b>Northern</b>	$\leq 0.30$	ANY
<b>North-Central</b>	$\leq 0.32$	$\leq 0.40$
<b>South-Central</b>	$\leq 0.35$	$\leq 0.30$
<b>Southern</b>	$\leq 0.60$	$\leq 0.27$

Opaque	$\leq 0.21$	ANY
$\leq 1/2$ -Lite	$\leq 0.27$	$\leq 0.30$
$> 1/2$ -Lite	$\leq 0.32$	$\leq 0.30$
<sup>1</sup> Btu/h·ft <sup>2</sup> ·°F <sup>2</sup> Fraction of incident solar radiation		

Homeowners may receive a tax credit equal to 10% of the product cost (installation may NOT be included) up to

- \$200 for eligible windows and skylights
- \$500 for eligible doors

Homeowners may receive no more than \$500 total for all [energy efficiency tax credits](#). These caps are also the new "lifetime limits" for the taxable years of 2006 to 2011. If you claimed an energy efficiency credit in a previous taxable year, please consult a tax professional to determine your remaining eligibility for this credit.

*The Internal Revenue Service (IRS) has not yet made a determination as to what documentation a homeowner must retain when claiming this tax credit. Until IRS issues a guidance document for this tax credit, homeowners should save all available documentation, such as purchase receipts, ENERGY STAR labels, and manufacturers' certification statements. Additional information will be provided if and when it is made available from the IRS.*