

NAME(S):		DATE:
----------	--	-------

There are two tax credits available to taxpayers who made energy saving improvements to their residence in 2019. They may be able to deduct both credits. **The residence must be owned by taxpayer(s) to claim the credit.**

Qualified Improvements: the improvement material or equipment must be new and related to energy savings and **should not include installation costs.** For purposes of taking the credit, the written manufacture's certification can be relied upon when determining if property qualifies.

### I. RESIDENCIAL ENERGY EFFICIENT PROPERTY CREDIT

A credit of up to 30% of the qualified costs, including that of labor costs. However, the fuel cell property costs are limited to the kilowatt capacity of the property (items 7a & 10 below). Solar electric and water heating property, small wind energy property, and geothermal heat pump property (items 1-4 below) do not have to be in taxpayer's principal residence, however, this requirement still applies to fuel cell property.

<b>1.</b> Solar electric property <b>P*+ NP**</b>	
<b>2.</b> Solar water heating property <b>P*+ NP**</b>	
<b>3.</b> Small wind energy property <b>P*+ NP**</b>	
<b>4.</b> Geothermal heat pump property <b>P*+ NP**</b>	
<b>30% OF THE TOTAL OF #1 TO #4</b>	LEAVE BLANK
<b>7a.</b> Fuel cell property installed on or in connection with main home in US (limited to \$500 for each 1/2 kilowatt of capacity of the property)	
<b>10.</b> Kilowatt capacity of qualified fuel cell property (#7a above)	X \$1,000
<b>SMALLER OF 30% OF #7a OR #10</b>	LEAVE BLANK
<b>12.</b> Credit carryover from 2018	

### II. PRINCIPAL RESIDENCE ENERGY PROPERTY CREDIT

A credit of up to 10% of the cost paid in 2019 is available to taxpayers who made energy saving improvements to their existing residence (not for new constructed home). However, the credit is limited to \$500 per tax return and \$1,000 per tax return of a married couple filing joint return and living separately in different owned principal residence.

	AMOUNT
<b>18.</b> Did you previously collect any energy tax credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>19a.</b> Insulation material or systems	\$
<b>19b.</b> Exterior doors	
<b>19c.</b> Metal or asphalt roof with appropriate pigmented coatings or cooling granules	
<b>19d.</b> Eligible Exterior windows and skylights	\$ 300 LIMIT>
<b>Residential energy property costs:</b> include any labor costs incurred for the onsite preparation, assembly, or original installation of the property	
<b>22a.</b> Energy-efficient building property (e.g. electric heat pump water heater, central air conditioner, natural gas heater, natural oil water heater, stove that uses the burning of biomass fuel, and others.)	\$ 300 LIMIT
<b>22b.</b> Natural gas, propane, or oil furnace or hot water boiler	\$ 150 LIMIT>
<b>22c.</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace	\$ 50 LIMIT>
<b>*P= PRINCIPAL    **NP= NON-PRINCIPAL</b>	Total