

NAME(S):		DATE:
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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.

1. Solar electric property P*+ NP**	
2. Solar water heating property P*+ NP**	
3. Small wind energy property P*+ NP**	
4. Geothermal heat pump property P*+ NP**	
26% OF THE TOTAL OF #1 TO #4	LEAVE BLANK
7a. 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)	
10. Kilowatt capacity of qualified fuel cell property (#7a above)	X \$1,000
SMALLER OF 30% OF #7a OR #10	LEAVE BLANK
12. Credit carryover from 2019	

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