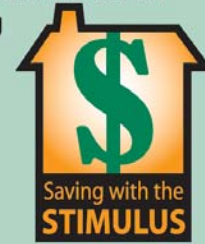


Making Sense out of Federal Stimulus Energy Efficiency Tax Credits in 2009 and 2010

The 2009 American Recovery and Reinvestment Act provides incentives for you to make energy efficiency improvements to your existing home in 2009 and 2010. Receive a tax credit for 30 percent of the cost of materials for qualifying improvements—up to \$1,500 over both years. The cost of installation is not covered for windows, doors, roofing and insulation. A list of qualified improvements is at www.energystar.gov, keyword 'tax credits.' Examples include:



Windows and Doors

Exterior Windows, Doors and Skylights Must have a Solar Heat Gain Coefficient (SHGC) and U-factor less than or equal to 0.30.

Storm Windows and Doors When combined with the window/door over which it's installed, it must meet the International Energy Conservation Code (IECC) in your climate zone.

Roofing

Metal, Asphalt Roofs All ENERGY STAR metal and asphalt roofs qualify. Must be expected to last 5 years or have a 2 year warranty.

Insulation

Insulation Primary purpose must be to insulate. For example, vapor retarders are covered but insulated siding does not qualify. Also must meet 2009 IECC and be expected to last 5 years or have a 2 year warranty.

Heating, Ventilating, and Air Conditioning (HVAC)

Central Air Conditioning For split systems, must have an energy efficiency ratio (EER) greater than or equal to 13 and a Seasonal EER greater than or equal to 16. For package systems, must have an EER greater than or equal to 12 and a SEER greater than or equal to 14.

Air-Source Heat Pumps For split systems, must have a Heating Seasonal Performance Factor (HSPF) greater than or equal to 8.5, an EER greater than or equal to 12.5, and a SEER greater than or equal to 15. For package systems, must have a HSPF greater than or equal to 8, an EER greater than or equal to 12, and a SEER greater than or equal to 14.

Natural Gas or Propane Furnace Must have an Annual Fuel Utilization Efficiency (AFUE) greater than or equal to 95.

Gas, Propane, or Oil Hot Water Boiler and Oil Furnace Must have an AFUE greater than or equal to 90.

Advanced Main Air Circulating Fan No more than 2 percent of furnace total energy use.

Not all ENERGY STAR labels qualify.



NOTE: Select non-solar water heaters and biomass stoves also qualify for energy efficiency tax credits. Tax credits are also available for renewable energy, including geothermal heat pumps. For tax purposes, the Manufacturer's Certification Statement and receipt are generally required.



Source: ENERGY STAR, a joint program of the U.S. Department of Energy and U.S. Environmental Protection Agency. For details visit www.energystar.gov.