2025 Energy Credits

https://www.energystar.gov/about/federal-tax-credits

Taxpayer Claiming the Credit for:	**Newly Built Home**	**Principal Residence ***	**Second Home**	**I am a Renter and I made the improvement**	**QM Pin Required**	**Credit**
exterior doors	No	Yes	No	No	Yes	30% of materials cost up to $500 ($250 per door max)
windows and skylights	No	Yes	No	No	Yes	30% of materials cost up to $600
insulation materials or systems	No	Yes	No	No	No	30% of materials cost up to $1,200
air sealing materials or systems	No	Yes	No	No	No	30% of materials cost up to $1,200
central air conditioners	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $600
natural gas, propane, or oil water heaters natural gas	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $600
propane or oil furnaces or hot water boilers	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $600
electric or natural gas heat pumps	No	Yes	Yes	Yes	Yes outdoor unit only	30% of labor & materials cost up to $2,000
electric or natural gas heat pump water heaters	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $2,000
biomass stoves or boilers	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $2,000
improvements to panelboards, sub-panelboards, branch circuits, or feeders	No	Yes	Yes	Yes	Yes	30% of labor & materials cost up to $600
home energy audit	No	Yes	No	Yes	No	30% of the cost of audit up to $150
solar energy system	Yes	Yes	?	?	?	30% of labor & materials cost
wind turbines	Yes	Yes	?	?	?	30% of labor & materials cost
geothermal heat pumps	Yes	Yes	?	?	?	30% of labor & materials cost
fuel cells or battery storage technology	Yes	Yes	?	?	?	30% of labor & materials cost up to $500 per 1/2 kilowatt

* A principal residence is the home where you live most of the time. The home must be in the United States. It can include a house, houseboat, mobile home, cooperative apartment, condominium, and a manufactured home.