

The Stimulus at a Glance

Requirements and deadlines for remodeling-related energy improvements and equipment

Building Envelope

CREDIT AVAILABLE: 30% of cost, materials only; \$1,500 maximum for all improvements combined
TIMELINE: Must be "placed in service" (ready and available for use) Jan. 1, 2009 – Dec. 31, 2010

Windows & Skylights	<ul style="list-style-type: none"> ■ Before June 1, 2009: Must meet Energy Star criteria ■ After May 31, 2009: U-factor and SHGC \leq 0.30
Storm Windows	Must comply with IECC for applicable climate zone in combination with window over which it is installed. (Use either the 2001 Supplement to the 2000 International Energy Conservation Code [IECC] or the 2004 Supplement to the 2003 IECC.)
Exterior Doors	U-factor and SHGC \leq 0.30
Storm Doors	Must comply with IECC default U-factor in combination with primary door. Awaits IRS guidance ruling.
Insulation	Must meet 2009 IECC and amendments <ul style="list-style-type: none"> ■ Must be expected to last five years or have two-year warranty. ■ Primary purpose must be to insulate. As of May 31, 2009, the IRS has not ruled on SIPs or insulated siding, but it is believed that SIPs are eligible.
Metal & Asphalt Roofs	Energy Star-qualified

HVAC Systems

CREDIT AVAILABLE: 30% of cost, materials and labor; \$1,500 maximum for all improvements combined
TIMELINE: Must be "placed in service" (ready and available for use) Jan. 1, 2009 – Dec. 31, 2010

Central A/C	<ul style="list-style-type: none"> ■ Split Systems: EER \geq 13, SEER \geq 16 ■ Package Systems: EER \geq 12, SEER \geq 14
Air Source Heat Pumps	<ul style="list-style-type: none"> ■ Split Systems: HSPF \geq 8.5, EER \geq 12.5, SEER \geq 15 ■ Package Systems: HSPF \geq 8, EER \geq 12, SEER \geq 14
Furnaces	Natural Gas or Propane: AFUE \geq 95 ■ Oil: AFUE \geq 90
Hot Water Boilers	Gas, Propane, or Oil: AFUE \geq 90
Advanced Main Air Circulating Fans	\leq 2% of furnace total energy use. If furnace or fan complies but not both, it is likely that the credit will be allowed only on the component that complies. As of May 31, 2009, the IRS had not yet ruled on this.
Water Heaters	Gas, Oil, Propane: Energy Factor \geq 0.82 or minimum 90% efficiency. As of May 31, 2009, no Energy Star gas storage tanks or gas condensing water heaters qualify for tax credits.
Electric Heat Pump Water Heaters	Energy Factor \geq 2.0 (same as Energy Star)
Biomass Stoves	Applies to stoves that burn biomass fuel for heat or hot water. <ul style="list-style-type: none"> ■ Thermal efficiency rating must be at least 75% as measured using lower heating value. ■ No definite ruling from IRS on inserts; but based on EPA's practice of treating inserts and freestanding biomass stoves in a similar fashion, manufacturers may choose to include inserts.

Renewable Energy

CREDIT AVAILABLE: 30% of total cost, including labor (no maximum). Unused credits can carry over to a future tax year.
TIMELINE: Must be "placed in service" (ready and available for use) Jan. 1, 2009 – Dec. 31, 2016

Geothermal Heat Pumps	<ul style="list-style-type: none"> ■ Closed Loop: EER \geq 14.1, COP \geq 3.3 ■ Open Loop: EER \geq 16.2, COP \geq 3.6 ■ Direct Expansion: EER \geq 15, COP \geq 3.5 ■ Same criteria as Energy Star. As of May 31, 2009, all Energy Star geothermal heat pumps qualify for the tax credit.
Solar Water Heaters	Half of energy generated must come from the sun. <ul style="list-style-type: none"> ■ Hot water must be used in the dwelling (no credit for swimming pools, hot tubs). ■ Credit applies only to solar water heating equipment, not entire water heating system. ■ As of May 31, 2009, all Energy Star solar water heaters qualify. ■ System must be certified by Solar Rating and Certification Corp. (www.solar-rating.org).
Solar Electric	Must provide electricity for the residence, and must meet applicable fire and electrical code requirements.
Wind Turbines	Qualifying wind turbines must have nameplate capacity of no more than 100 kW. <ul style="list-style-type: none"> ■ Credit is retroactive to Jan. 1, 2008.
Fuel Cells	Minimum efficiency of 30%, and minimum capacity of 0.5 kW ■ Credit capped at \$500 per 0.5 kW capacity.

This information is current as of July 10, 2009. Updates to this chart can be found [here](#).