

NAME(S):		DATE:							
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There are two tax credits available to taxpayers who made energy saving improvements to their residence in 2010. 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. PRINCIPAL RESIDENCE ENERGY PROPERTY CREDIT

A credit of up to 10% of the cost paid in 2011 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
2. Did you previously collect any energy tax credits? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3a. Insulation material or systems	\$
3b. Exterior doors	
3c. Metal or asphalt roof with appropriate pigmented coatings or cooling granules	
3d. Exterior windows \$ 200 LIMIT>	
Residential energy property costs: include any labor costs incurred for the onsite preparation, assembly, or original installation of the property	
6a. Energy-efficient building property (such as 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
6b. Natural gas, propane, or oil furnace or hot water boiler \$ 150 LIMIT>	
6c. Advanced main air circulating fan used in a natural gas, propane, or oil furnace \$ 50 LIMIT>	

II. 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 21a & 24 below). Solar electric and water heating property, small wind energy property, and geothermal heat pump property (items 15-18 below) do not have to be in taxpayer's principal residence, however, this requirement still applies to fuel cell property.

15. Solar electric property P*+ NP**	
16. Solar water heating property P*+ NP**	
17. Small wind energy property P*+ NP**	
18. Geothermal heat pump property P*+ NP**	
30% OF THE TOTAL OF #15 TO #18	LEAVE BLANK
21a. 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)	
24. Kilowatt capacity of qualified fuel cell property (#21a above) X \$1,000	
SMALLER OF 30% OF #21a OR #24	LEAVE BLANK
26. Credit carryover from 2010	
*P= PRINCIPAL **NP= NON-PRINCIPAL	Total