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# Claiming the Home Energy Audit Tax Credit



*The IRS has announced guidance for the home energy audit tax credit.*

When considering making energy-saving home improvements, it may be helpful to have a home energy audit done. Fortunately, there is a federal income tax credit available equal to 30% of the amount paid for home energy audits, up to \$150 per tax year. (There are also credits available for many other energy-saving expenditures.) The IRS has now provided some guidance on what is required to claim the credit for a home energy audit.

## Background

The credit for home energy audits is part of the energy efficient home improvement credit, which allows up to 30% of the sum of amounts paid for certain qualified expenditures. There are a couple of aggregate dollar limits for certain categories of expenses as well as specific dollar limits for certain types of costs. An annual \$1,200 aggregate credit limit applies to all building envelope components, energy property, and home energy audits. Building envelope components include exterior doors, windows, and skylights, and insulation or air sealing materials or systems. Energy property includes certain central air conditioners, water heaters, furnaces, and hot water boilers. A separate annual \$2,000 aggregate credit limit applies to electric or natural gas heat pump water heaters; electric or natural gas heat pumps; and biomass stoves and boilers.

There is also a residential clean energy property credit available for 30% of expenditures (with no overall dollar limit) for solar panels, solar water heaters, fuel cell property, wind turbines, geothermal heat pump property, and battery storage technology.

## Home energy audit tax credit

As noted, the credit for home energy audits is limited to 30% of the cost of a home energy audit, up to \$150 per year (30% of \$500 would equal \$150). It is also subject, along with building envelope components and energy property, to the annual \$1,200 aggregate limit for certain items. If you claim the credit, the home energy audit should be kept as part of your tax records.

A home energy audit is an inspection and written report for a dwelling located in the United States. The home must be owned and used by the taxpayer as a principal residence and the audit must meet certain requirements.

- The audit must identify the most significant and cost-effective energy efficiency improvements, including an estimate of the energy and cost savings for each improvement.
- The inspection must be conducted or supervised by a qualified home energy auditor.\*
- The written report must be prepared and signed by a qualified home energy auditor.
- The audit must be consistent with certain Department of Energy and industry guidelines.

The Department of Energy maintains a list of home energy auditor qualified certification programs at [energy.gov](https://www.energy.gov).

\*A home energy auditor is not required to be a qualified home energy auditor for audits conducted before January 1, 2024. For now, the credit can be claimed even if the auditor was not a qualified home energy auditor if the other requirements are met. The home energy audit tax credit cannot be claimed for home energy audits conducted after December 31, 2023, unless the audit is conducted by a qualified home energy auditor.



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