



## Supporting Eco-Friendly Products

### About the Tax Incentives Assistance Project (TIAP)

The Tax Incentives Assistance Project (TIAP) is sponsored by a coalition of public interest nonprofit groups, government agencies, and other organizations in the energy efficiency field. It is designed to give consumers and businesses information they need to make use of the federal income tax incentives for energy efficient products and technologies passed by Congress as part of the Energy Policy Act of 2005 and subsequently amended several times.

For more information visit: [www.energytaxincentives.org](http://www.energytaxincentives.org)

#### What is the limit for consumer tax credits capped at?

The total credit that you can claim for 2009 and 2010 is limited to \$1,500\*. This corresponds to \$5,000 of expenditures, since the credit rate is 30%. This is in addition to the \$500 that some consumers may have taken for improvements made in 2006-2007.

#### Where can I find a list of energy consultants?

Consumers can find certified home energy raters through the Residential Energy Services Network (RESNET) web site.

#### Which water heaters qualify for a tax credit?

If your water heater was installed between January 1, 2009 and December 31, 2010, you may be eligible for an incentive if the water heater meets the necessary energy efficiency level. Electric heat pump water heaters with an Energy Factor of 2.0 and gas/oil water heaters with an Energy Factor of 0.82 or a thermal efficiency of at least 90% qualify for a tax credit worth 30% of the cost of the unit (within the \$1,500 cap for all measures combined).

#### How efficient does my new furnace or boiler have to be in order to qualify for a credit?

Furnaces have to meet an Annual Fuel Use Efficiency (AFUE) of 95 or better, boilers an AFUE of 90 or better, as defined in DOE test procedures. The exception to this rule is that units with an efficient furnace fan, i.e. one that meets the CEE/AHRI specification can earn a credit regardless of their AFUE. Click here for details.

#### What is considered a qualified ground-source heat pump, or a qualified ground-source heat pump expenditure?

Qualified geothermal heat pump property is defined as any equipment that uses the ground or ground water as a thermal energy source to heat the taxpayer's dwelling unit, or is used as a thermal energy sink to cool said dwelling unit, and meets the requirements of the Energy Star program at the time the unit is placed in service. Qualified expenditures include any expenditure for qualified geothermal heat pump property installed on or in connection with a dwelling unit used as a residence by the taxpayer. Click here for more information on the geothermal heat pump incentive.

#### I live in a condo. Can I get the credit for costs paid by the condo association?

Yes, ask your homeowners association to report your share of the cost. Same if you live in a co-op.

THINK GREEN.  
THINK FIRST SUPPLY.



- Water Conservation
- Energy Efficient
- Indoor Air Quality
- Geothermal
- Solar