

2026 Energy Efficient Home Improvement Credits (EEHIC) & Residential Clean Energy Credit (“Solar Tax Credit”) Checklist (tax year 2025)

(For solar and battery systems, see reverse side)

Building Envelope Improvements: principal residence (not rental) Total annual limit: \$1,200 (inclusive of HVAC and electrical)						
			Model/product name	Total product cost	Install date	QMID*
Exterior Doors <i>Limit: 30% of cost, up to \$250 per door (\$500 total max)</i>	Provide a copy of your itemized invoice	Product is Energy Star certified: Initial _____		\$		
Windows & Skylights <i>Limit: 30% of cost, up to \$600 total</i>		Product is Energy Star Most Efficient certified: Initial _____		\$		
			Compliance	Product cost	Install date	
Insulation & Air Sealing <i>Limit: 30% of cost, up to \$1,200 total</i>			Product meets 2021 IECC standards: Initial _____	\$		
Residential Energy Property Limit: principal residence or second home (not rental) Limit: \$600 per item (part of the \$1,200 cap)						
			Compliance	Product cost	Labor cost	Install date
Central Air Conditioners			Product meets the CEE highest efficiency tier , excluding any advanced tier: Initial _____	\$	\$	
Natural Gas, Propane, or Oil Water Heaters			Product meets the CEE highest efficiency tier , excluding any advanced tier: Initial _____	\$	\$	
Natural Gas, Propane, or Oil Furnaces/Boilers			Product meets the CEE highest efficiency tier , excluding any advanced tier: Initial _____	\$	\$	
			Compliance	Product cost	Labor cost	Load capacity
Electrical Panel Upgrade			Product load capacity is at least 200 amps and is installed in conjunction with other qualified energy improvements: Initial _____	\$	\$	A
Heat Pumps & Biomass (Special High-Limit Category): principal residence (not rental) This category has a separate, higher annual limit of \$2,000						
			Compliance	Product cost	Labor cost	Install date
Electric or Natural Gas Heat Pumps For space heating and cooling			Product meets the CEE highest efficiency tier , excluding any advanced tier: Initial _____	\$	\$	
Electric or Natural Gas Heat Pump Water Heaters			Product meets the CEE highest efficiency tier , excluding any advanced tier: Initial _____	\$	\$	
Biomass Stoves & Boilers			Product has a thermal efficiency rating of at least 75%: Initial _____	\$	\$	
Professional Home Energy Audit <i>Limit: 30% of cost, up to \$150</i>			The audit includes a written report by a certified auditor identifying the most cost-effective energy improvements: Initial _____			Total cost \$
By initialing above, I confirm compliance with the stated requirements. (If you are unsure about compliance, consult the installer)		Print name		Signature		Date

*See explanatory notes on reverse.

Mandatory filing information

Qualified Manufacturer Identification Number (QMID): For property placed in service in 2025, you must report the manufacturer's unique four-character QMID for each item on your tax return. This can be found on the manufacturers website.

Costs: Separate product costs from labor. Labor costs are only eligible for residential energy property and heat pumps. Labor for windows, doors, and insulation is not eligible.

Home Address: The property must be an existing home in the U.S.

Documentation to keep in case of audit

Purchase Receipts: Showing the itemized product and labor costs for each component.

Manufacturer's Certification Statement: A document from the manufacturer certifying the product qualifies for the tax credit.

Energy Star Labels: Keep physical labels or documentation from Energy Star certified products.

Audit Report: Must include the certified auditor's name.

Residential Clean Energy Credit - "Solar Tax Credit"

For the 2025 tax year, the [Residential Clean Energy Credit](#) (often called the **solar tax credit**) allows you to claim **30% of the cost** of installing a new solar energy system. It is important to note that 2025 is the **final year** for this credit under current legislation. Following the passage of the OBBBA on July 4, 2025, the residential credit is set to expire for any expenditures made after **December 31, 2025**.

Credit Amount: 30% of your total qualified solar project costs, including solar panels, inverters, racking, balance-of-system equipment, and labor costs for installation. There is no upper dollar limit on the credit amount. Battery Storage systems with a capacity of at least 3 kilowatt-hours (kWh) also qualify for the 30% credit, whether installed with solar or as a standalone upgrade.

Residential clean energy system installation <i>Limit: 30% of total cost, no upper limit</i>	Compliance	Initial	Install date	Total cost
	The system was installed and placed in service (operational) by December 31, 2025. <i>(Signing a contract or making a deposit in 2025 is not sufficient if the installation wasn't finished by year-end.)</i>			\$
	The system was installed at your primary or secondary residence in the U.S., where you live for part of the year and do not rent it out to others.			
	You must own the system (cash purchase or solar loan). Systems that are leased or under a Power Purchase Agreement (PPA) do not qualify the homeowner for this credit.			
	Battery Storage: The system has a capacity of at least 3 kilowatt-hours (kWh).			

Financial Rules

- **Non-Refundable:** The credit can reduce your tax liability to zero, but you won't get the "leftover" credit back as a refund.
- **Carryforward:** If your credit is larger than the taxes you owe for 2025, you can carry forward the remaining balance to future tax years.