

The Federal 45L Tax Credit

FOR NEW ENERGY EFFICIENT HOMES

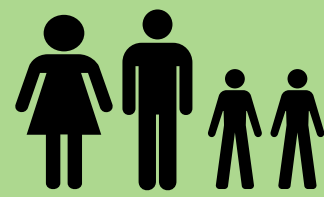


What is it?

Building high performance homes could make homebuilders eligible for a federal tax credit of \$5,000 per home. The difference in envelope insulation and air sealing requirements is minimal in many cases.

Who's eligible?

A homebuilder who constructs a qualified new energy efficient home is eligible.



How much can homebuilders save?

\$5,000 per single-family home OR \$2,500 per single-family home

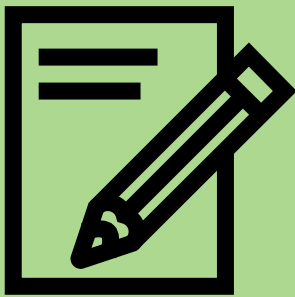
For new homes certified under the [DOE Zero Energy Ready Home Program](#).



For new homes certified under the [Energy Star Single-Family New Homes National Program Requirements 3.2](#) if the home is acquired (sold or leased) on or after January 2, 2025.

How long is the credit available?

The 45L tax credit is available for dwelling units acquired before January 1, 2033.



How do I actually get the credit?

Generally, by completing [Form 8908 Energy Efficient Home Credit](#) and attaching it to your tax return. Even if you have taken this tax credit in previous years, you still qualify for the tax credit.

For guidance on the 45L tax credit, contact the Internal Revenue Service or your tax advisor.

What's my next step as a homebuilder who wants to construct a new energy efficient home and qualify for the 45L tax credit?

1. Choose from 2,500 [RESNET Raters](#) who will consult, guide, advise, and certify you to meet specific project requirements.
2. Select an [ICAA-member insulation contractor](#) who will review your insulation and air sealing options to meet the program's building envelope requirements.