

Residential Energy Credits

Energy efficient home improvement credit.

The non-business energy property credit is now the energy efficient home improvement credit.

For the energy efficient home improvement credit, the lifetime limitation has been replaced by an annual credit limit. A 30% credit, up to a maximum of \$1,200, may be allowed for:

- Insulation material or air sealing material or systems

Main home

Your main home is generally the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, or vacation, won't change your main home.