This page is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

Residential Clean Energy Credit (See instructions before completing this part.)

Form **5695** 

Department of the Treasury Internal Revenue Service

## **Residential Energy Credits**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form5695 for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment Sequence No. 75

Name(s) shown on return

Part I

Your social security number

Note	: Skip lines 1 through 11 if you only have a credit carryforward from 2	023.			
	the complete address of the home where you installed the property and/or technore than one home, see instructions.	nnology	associated wit	th lines 1 t	through 4 and 5b.
Numbe	er and street Unit no. City or too	wn		State	e ZIP code
1	Qualified solar electric property costs			. 1	
2	Qualified solar water heating property costs			. 2	
3	Qualified small wind energy property costs			. 3	
4	Qualified geothermal heat pump property costs			. 4	
5a	Qualified battery storage technology. Does the qualified battery storage techn at least 3 kilowatt hours? (See instructions.) If you checked the "No" box, you for qualified battery storage technology	ou cann	ot claim a cre	dit	☐ Yes ☐ No
b	If you checked the "Yes" box, enter the qualified battery technology costs .			. 5b	
6a	Add lines 1 through 5b			. 6a	
b	Multiply line 6a by 30% (0.30)			. 6b	
7a b	Qualified fuel cell property. Was qualified fuel cell property installed on, or <b>main home</b> located in the United States? (See instructions.)	 Il prope	ty. Skip lines	· 7a	☐ Yes ☐ No
	Number and street Unit no. City or town	_ State	ZIP code	-	
С	If the special rule for joint occupants applies, check here $\ \square$ and attach a state	ement. (	See instruction	s.)	
8	Qualified fuel cell property costs	8			
9	Multiply line 8 by 30% (0.30)	9			
10	Kilowatt capacity of property on line 8 above x \$1,000	10			
11	Enter the smaller of line 9 or line 10			. 11	
12	Credit carryforward from 2023. Enter the amount, if any, from your 2023 Form	5695, I	ine 16	. 12	
13	Add lines 6b, 11, and 12			. 13	
14	Limitation based on tax liability. Enter the amount from the Residential Cl Worksheet. (See instructions.)		••		
15	Residential clean energy credit. Enter the smaller of line 13 or line 14. Also Schedule 3 (Form 1040), line 5a				
16	Credit carryforward to 2025. If line 15 is less than line 13, subtract line 1				

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Page 2 Part II **Energy Efficient Home Improvement Credit** Section A—Qualified Energy Efficiency Improvements Are the qualified energy efficiency improvements installed in or on your main home located in the 17a Yes No **b** Are you the original user of the qualified energy efficiency improvements? 17b Yes No c Are the components reasonably expected to remain in use for at least 5 years? 17c Yes No If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A. **d** Enter the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. (See instructions.) Unit no. Number and street City or town State ZIP code Were any of these improvements related to the construction of this main home? 17e Yes No If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home. Insulation or air sealing material or system. 18 Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.) . . . 18a Multiply line 18a by 30% (0.30). Enter the results. Do **not** enter more than \$1,200 18b Exterior doors that meet the applicable Energy Star requirements. 19 Enter the cost of the most expensive door you bought . . . . . 19a Multiply line 19a by 30% (0.30). Do **not** enter more than \$250 19b Enter the cost of all other qualifying exterior doors 19c Multiply line 19c by 30% (0.30) . . . . . . . . 19d Add lines 19b and 19d. Do **not** enter more than \$500 . . . 19e Windows and skylights that meet the Energy Star certification requirements. Enter the cost of exterior windows and skylights that meet the Energy Star **b** Multiply line 20a by 30% (0.30). Enter the results. Do **not** enter more than \$600. 20b Section B—Residential Energy Property Expenditures Did you incur costs for qualified energy property installed on or in connection with a home located in 21a Yes No Was the qualified energy property originally placed into service by you? . . . . . . . . . . . . . 21b Yes No If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26. Enter the complete address of each home where you installed qualified energy property Unit no. ZIP code Number and street City or town 22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)

Enter the cost of central air conditioners

23a

Multiply line 22a by 30% (0.30). Enter the results. Do **not** enter more than \$600.

Multiply line 23a by 30% (0.30). Enter the results. Do **not** enter more than \$600. Enter the cost of natural gas, propane, or oil furnace or hot water boilers . . .

Multiply line 24a by 30% (0.30). Enter the results. Do **not** enter more than \$600

Enter the cost of natural gas, propane, or oil water heaters . . . . . .

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22b

22a

23a

24a

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## Section B—Residential Energy Property Expenditures (continued) Enter the cost of improvements or replacement of panelboards, subpanelboards, 25a 25b Multiply line 25a by 30% (0.30). Enter the results. Do **not** enter more than \$600 . . . . 26 Home energy audits. Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) 26a Yes No If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27. Enter the cost of the home energy audits . . . . . . . . . . . . . . Multiply line 26b by 30% (0.30). Enter the results. Do ${f not}$ enter more than \$150 . 26c 27 Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . . . . . . . . 27 28 28 29 Heat pumps and heat pump water heaters; biomass stoves and biomass boilers. Enter the cost of electric or natural gas heat pumps . . . . . . . . . . . 29a Enter the cost of electric or natural gas heat pump water heaters . . . . 29b Enter the cost of biomass stoves and biomass boilers . . . . . 29c 29d Multiply line 29d by 30% (0.30). Enter the results. Do **not** enter more than \$2,000 . . . 29e 30 30 Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit 31 Limit Worksheet. (See instructions.) 31 Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this 32 amount on Schedule 3 (Form 1040), line 5b 32 If the special rule for joint occupants applies, check here $\Box$ and attach a statement. (See instructions.)

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