

Supplemental Information for 2009 Energy Tax Credits

PLEASE KEEP IN MIND: ONLY ITEMS CERTIFIED BY THE MANUFACTURER WHICH MEET GOVERNMENT STANDARDS QUALIFY FOR THESE CREDITS.

HOME ENERGY CREDITS

- Energy-Efficient Improvements:
 - Qualified insulation, roofing, windows, skylights, exterior doors, heating and air conditioning systems
 - Improvements must be for the taxpayer's primary residence and must be located within the United States
 - Credit rate has increased to 30 percent of the cost of all qualifying improvements and raises the minimum credit limit to \$1,500 for improvements placed in service in 2009 and 2010

- Energy-Efficient Property:
 - Qualified solar electric generation, solar water heating systems, fuel cell property, wind energy property, and geothermal heat pumps.
 - Property must be located within the United States.
 - Credit rate has increased to 30 percent of the cost of all qualified property, with no maximum dollar limitations for improvements placed in service in 2009 and 2010.

EFFICIENT CARS

Plug-in electric vehicles using certain types of batteries may qualify for a new tax credit. The Emergency Economic Stabilization Act of 2008 (EESA) and the ARRA created two new tax credits for various types of plug-in electric vehicles.

- EESA Credit:
 - For vehicles that have at least four wheels and draw propulsion using a rechargeable traction battery with at least four kilowatt hours of capacity.
 - The minimum credit is \$2,500 and the maximum is \$7,500 - \$15,000, depending on the weight of the vehicle and the capacity of the battery.

- ARRA Credit:
 - For low-speed or two- or three-wheel electric vehicles (such as motor scooters) purchased after Feb. 17, 2009 and before Jan. 1, 2012.
 - The credit is 10 percent of the cost of the vehicle, up to a maximum of \$2,500.