

	2022	2023-2032
Credit percent	10% or a fixed amount as shown below	30%
Total credit available	\$500 lifetime cap	\$1200 annual cap (\$2000 if the project includes heat pumps, heat pump water heaters, or biomass stoves/boilers)
Eligible property	Primary residence	Property "used as a residence by the taxpayer"
Air source heat pumps	\$300 ¹	30%
Central air conditioning	\$300 ¹	30%
Gas, propane, and oil hot water boilers	\$150 ¹	30%
Gas, propane, and oil furnaces	\$150 ¹	30%
Gas, propane, and oil water heaters	\$300 ¹	30% ³
Heat pump water heaters	\$300 ¹	30%
Biomass stoves and boilers	Covered under 25D	30% to \$2000 ³
Insulation	10% ²	30%
Air sealing	Ineligible	30%
Electrical service, panel, and branch-circuit upgrades	Ineligible	30%
Roofing	10% ² (Energy Star certification withdrawn 6/1/2022)	Ineligible
Windows, doors, and skylights	10% ² (\$200 cap for windows)	30% (windows and skylights capped at \$600; doors capped at \$250/door and \$500 total)
Energy audits	Ineligible	\$150

¹ Fixed amount

² Materials only

³ Additional criteria apply