

Energy Efficient Homes Tax Credit

International Builders Show

January 11, 2006

Orlando, Florida

Steve Baden - RESNET

Philip Fairey – Florida Solar Energy Center

www.resnet.us

RESNET's Key Services

Maintain National Home Energy Rating Standards

Accredit Rating Providers, Rating Software Programs, & Rater Training Providers

Work with the Mortgage Industry in Developing and Promoting New Energy Mortgage Products

Home Energy Ratings

Are Voluntary

Accredited Rating Programs in all 50 States

Over 2,000 Raters Certified Across Nation

National Home Energy Rating Standards

Rating Program Administration

Technical Guidelines

Rater Training and Certification

What Are Ratings Used For?

Energy Efficient Mortgages

ENERGY STAR Home labeling

Performance option for energy code compliance in 16 states

Federal tax credits

Federal Tax Credit for New Homes

Site Built Homes

\$2,000 to builder for each home that exceeds Heating and Cooling Use of Section 404 of 2004 Supplement of the IECC by 50% (Does not count water heating/renewable energy production – covered by other incentives)

Federal Tax Credit for New Homes

Effective Dates

**Homes purchased between January 1, 2006 and
January 1, 2008**

Federal Tax Credit for New Homes

DOE Recommendations to IRS Rule

- + 3rd Party Inspection Required –
Certified by RESNET or Equivalent
Rating Certification Organization**
- + Software Tool Must Comply with
RESNET Software Test Specifications**

RESNET Procedures for Certifying Residential Energy Efficiency Tax Credits for New Homes

www.resnet.us/standards/tax_credits/procedures

Federal Tax Credit – Can New Homes Make It?

Micropas California Study – December 17, 2005

“Mild coastal climates and inland cooling climates can find reasonable solutions that meet tax credit criteria”

California Study

Long Beach

- + **R13 walls**
- + **R30 ceiling**
- + **Duct R-6 – Tested**
- + **80% heating system**
- + **SEER 13 air conditioner**
- + **Vinyl low solar – low E windors**

California Study

Sacramento

- + **R13 walls**
- + **R30 ceiling**
- + **Duct R-6 – Tested**
- + **92% heating system**
- + **SEER 13 air conditioner**
- + **Vinyl low solar – low E windors**



Comprehensive Review of Enhancements to ENERGY STAR & Rating Standards

Federal Tax Credits

www.resnet.us/conference