The following energy efficient home improvements are eligible for the Energy Efficient Home Improvement Credit (for further details see Fact Sheet 2022-40 at www.irs.gov/pub/taxpros/fs-2022-40.pdf):

Building components satisfying the energy efficiency requirements in Q1 of the Fact Sheet under the Energy Efficiency Requirements section:

- Exterior doors(1) (30% of costs up to $250 per door, up to a total of $500);
- Exterior windows and skylights(2) (30% of costs up to $600);
- Insulation materials or systems and air sealing materials or systems(3) (30% of costs);
- Home energy audits (30% of costs up to $150.

Residential energy property(4) (30% of costs, including labor, up to $600 for each item) satisfying the energy efficiency requirements in Q1 of the Fact Sheet under the Energy Efficiency Requirements section:

- Central air conditioners;
- Natural gas, propane, or oil water heaters;
- Natural gas, propane, or oil furnaces and hot water boilers; and
- Improvements to or replacements of panelboards, sub-panelboards, branch circuits, or feeders that are installed along with building envelope components or other energy property listed in the FAQs in the Fact Sheet and enable its installation and use.

Heat pumps and biomass stoves and biomass boilers(5) (30% of costs, including labor) satisfying the energy efficiency requirements in Q1 under the Energy Efficiency Requirements section of the Fact Sheet:

- Electric or natural gas heat pump water heaters;
- Electric or natural gas heat pumps; and
- Biomass stoves and biomass boilers.

(1) Must meet Energy Star requirements.
(2) Must meet Energy Star most efficient certification requirements.
(3) Must meet International Energy Conservation Code (IECC)
(4) Must meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency (CEE) that is in effect as of the beginning of the year in which the property is placed in service.
(5) Must have a thermal efficiency rating of at least 75% (measured by the higher heating value of the fuel).