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Sec. 25C. Energy Efficient Home Improvement Credit

Editor's Note: Pub. L. 117-169 amended Sec. 25C with delayed effective dates as indicated below.

Editor's Note: Sec. 25C(a), below, before amendment by Pub. L. 117-169, Sec. 13301(b), (f), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(a) Allowance Of Credit —

In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of—

I.R.C. § 25C(a)(1) —

10 percent of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during such taxable year, and

I.R.C. § 25C(a)(2) —

the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.

Editor's Note: Sec. 25C(a), below, after amendment by Pub. L. 117-169, Sec. 13301(b), (f), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(a) Allowance Of Credit —

In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the sum of—

I.R.C. § 25C(a)(1) —

the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during such taxable year,

I.R.C. § 25C(a)(2) —

the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year, and

I.R.C. § 25C(a)(3) —

the amount paid or incurred by the taxpayer during the taxable year for home energy audits.

Editor's Note: Sec. 25C(b) below, before amendment by Pub. L. 117-169, Sec. 13301(c), (f)(2), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(b) Limitations

I.R.C. § 25C(b)(1) Lifetime Limitation —

The credit allowed under this section with respect to any taxpayer for any taxable year shall not exceed the excess (if any) of \$500 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years ending after December 31, 2005.

I.R.C. § 25C(b)(2) Windows —

In the case of amounts paid or incurred for components described in subsection (c)(3)(B) by any taxpayer for any taxable year, the credit allowed under this section with respect to such amounts for such year shall not exceed the excess (if any) of \$200 over the aggregate credits allowed under this section with respect to such amounts for all prior taxable years ending after December 31, 2005.

I.R.C. § 25C(b)(3) Limitation On Residential Energy Property Expenditures —

The amount of the credit allowed under this section by reason of subsection (a)(2) shall not exceed—

I.R.C. § 25C(b)(3)(A) —

\$50 for any advanced main air circulating fan,

I.R.C. § 25C(b)(3)(B) —

\$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and

I.R.C. § 25C(b)(3)(C) —

\$300 for any item of energy-efficient building property.

Editor's Note: Sec. 25C(b) below, after amendment by Pub. L. 117-169, Sec. 13301(c), (f)(2), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(b) Limitations

I.R.C. § 25C(b)(1) In General —

The credit allowed under this section with respect to any taxpayer for any taxable year shall not exceed \$1,200.

I.R.C. § 25C(b)(2) Energy Property —

The credit allowed under this section by reason of subsection (a)(2) with respect to any taxpayer for any taxable year shall not exceed, with respect to any item of qualified energy property, \$600.

I.R.C. § 25C(b)(3) Windows —

The credit allowed under this section by reason of subsection (a)(1) with respect to any taxpayer for any taxable year shall not exceed, in the aggregate with respect to all exterior windows and skylights, \$600.

I.R.C. § 25C(b)(4) Doors —

The credit allowed under this section by reason of subsection (a)(1) with respect to any taxpayer for any taxable year shall not exceed—

I.R.C. § 25C(b)(4)(A) —

\$250 in the case of any exterior door, and

I.R.C. § 25C(b)(4)(B) —

\$500 in the aggregate with respect to all exterior doors.

I.R.C. § 25C(b)(5) Heat Pump And Heat Pump Water Heaters; Biomass Stoves And Boilers —

Notwithstanding paragraphs (1) and (2), the credit allowed under this section by reason of subsection (a)(2) with respect to any taxpayer for any taxable year shall not, in the aggregate, exceed \$2,000 with respect to amounts paid or incurred for property described in clauses (i) and (ii) of subsection (d)(2)(A) and in subsection (d)(2)(B).

I.R.C. § 25C(b)(6) Home Energy Audits

I.R.C. § 25C(b)(6)(A) Dollar Limitation —

The amount of the credit allowed under this section by reason of subsection (a)(3) shall not exceed \$150.

I.R.C. § 25C(b)(6)(B) Substantiation Requirement —

No credit shall be allowed under this section by reason of subsection (a)(3) unless the taxpayer includes with the taxpayer's return of tax such information or documentation as the Secretary may require.

I.R.C. § 25C(c) Qualified Energy Efficiency Improvements —

For purposes of this section—

I.R.C. § 25C(c)(1) In General —

The term “qualified energy efficiency improvements” means any energy efficient building envelope component, if—

I.R.C. § 25C(c)(1)(A) —

such component is installed in or on a dwelling unit located in the United States and owned and used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121),

I.R.C. § 25C(c)(1)(B) —

the original use of such component commences with the taxpayer, and

I.R.C. § 25C(c)(1)(C) —

such component reasonably can be expected to remain in use for at least 5 years.

Editor's Note: Sec. 25C(c)(2), below, before amendment by Pub. L. 117-169, Sec. 13301(d)(1), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(c)(2) Energy Efficient Building Envelope Component —

The term “energy efficient building envelope component” means a building envelope component which meets—

I.R.C. § 25C(c)(2)(A) —

applicable Energy Star program requirements, in the case of a roof or roof products,

I.R.C. § 25C(c)(2)(B) —

version 6.0 Energy Star program requirements, in the case of an exterior window, a skylight, or an exterior door, and

I.R.C. § 25C(c)(2)(C) —

the prescriptive criteria for such component established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009, in the case of any other component.

Editor's Note: Sec. 25C(c)(2), below, after amendment by Pub. L. 117-169, Sec. 13301(d)(1), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(c)(2) Energy Efficient Building Envelope Component —

The term “energy efficient building envelope component” means a building envelope component which meets—

I.R.C. § 25C(c)(2)(A) —

in the case of an exterior window or skylight, Energy Star most efficient certification requirements,

I.R.C. § 25C(c)(2)(B) —

in the case of an exterior door, applicable Energy Star requirements, and

I.R.C. § 25C(c)(2)(C) —

in the case of any other component, the prescriptive criteria for such component established by the most recent International Energy Conservation Code standard in effect as of the beginning of the calendar year which is 2 years prior to the calendar year in which such component is placed in service.

Editor's Note: Sec. 25C(c)(3), below, before amendment by Pub. L. 117-169, Sec. 13301(d)(2), (3), is effective for property placed in service before January 1, 2023

I.R.C. § 25C(c)(3) Building Envelope Component —

The term “building envelope component” means—

I.R.C. § 25C(c)(3)(A) —

any insulation material or system which is specifically and primarily designed to reduce the heat loss or gain of a dwelling unit when installed in or on such dwelling unit,

I.R.C. § 25C(c)(3)(B) —

exterior windows (including skylights),

I.R.C. § 25C(c)(3)(C) —

exterior doors, and

I.R.C. § 25C(c)(3)(D) —

any metal roof or asphalt roof installed on a dwelling unit, but only if such roof has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of such dwelling unit.

Editor's Note: Sec. 25C(c)(3), below, after amendment by Pub. L. 117-169, Sec. 13301(d)(2), (3), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(c)(3) Building Envelope Component —

The term “building envelope component” means—

I.R.C. § 25C(c)(3)(A) —

any insulation material or system, including air sealing material or system, which is specifically and primarily designed to reduce the heat loss or gain of a dwelling unit when installed in or on such dwelling unit,

I.R.C. § 25C(c)(3)(B) —

exterior windows (including skylights), and

I.R.C. § 25C(c)(3)(C) —

exterior doors.

I.R.C. § 25C(c)(4) Manufactured Homes Included —

The term “dwelling unit” includes a manufactured home which conforms to Federal Manufactured Home Construction and Safety Standards (part 3280 of title 24, Code of Federal Regulations).

Editor's Note: Sec. 25C(d), before amendment by Pub. L. 117-169, Sec. 13301(e), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(d) Residential Energy Property Expenditures —

For purposes of this section—

I.R.C. § 25C(d)(1) In General —

The term “residential energy property expenditures” means expenditures made by the taxpayer for qualified energy property which is—

I.R.C. § 25C(d)(1)(A) —

installed on or in connection with a dwelling unit located in the United States and owned and used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121), and

I.R.C. § 25C(d)(1)(B) —

originally placed in service by the taxpayer.

Such term includes expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.

I.R.C. § 25C(d)(2) Qualified Energy Property

I.R.C. § 25C(d)(2)(A) In General —

The term “qualified energy property” means—

I.R.C. § 25C(d)(2)(A)(i) —

energy-efficient building property,

I.R.C. § 25C(d)(2)(A)(ii) —

a qualified natural gas, propane, or oil furnace or hot water boiler, or

I.R.C. § 25C(d)(2)(A)(iii) —

an advanced main air circulating fan.

I.R.C. § 25C(d)(2)(B) Performance And Quality Standards —

Property described under subparagraph (A) shall meet the performance and quality standards, and the certification requirements (if any), which—

I.R.C. § 25C(d)(2)(B)(i) —

have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy or the Administrator of the Environmental Protection Agency, as appropriate), and

I.R.C. § 25C(d)(2)(B)(ii) —

are in effect at the time of the acquisition of the property, or at the time of the completion of the construction, reconstruction, or erection of the property, as the case may be.

I.R.C. § 25C(d)(2)(C) Requirements And Standards For Air Conditioners And Heat Pumps —

The standards and requirements prescribed by the Secretary under subparagraph (B) with respect to the energy efficiency ratio (EER) for central air conditioners and electric heat pumps—

I.R.C. § 25C(d)(2)(C)(i) —

shall require measurements to be based on published data which is tested by manufacturers at 95 degrees Fahrenheit, and

I.R.C. § 25C(d)(2)(C)(ii) —

may be based on the certified data of the Air Conditioning and Refrigeration Institute that are prepared in partnership with the Consortium for Energy Efficiency.

I.R.C. § 25C(d)(3) Energy-Efficient Building Property —

The term “energy-efficient building property” means—

I.R.C. § 25C(d)(3)(A) —

an electric heat pump water heater which yields a Uniform Energy Factor of at least 2.2 in the standard Department of Energy test procedure,

I.R.C. § 25C(d)(3)(B) —

an electric heat pump which achieves the highest efficiency tier established by the Consortium for Energy Efficiency, as in effect on January 1, 2009,

I.R.C. § 25C(d)(3)(C) —

a central air conditioner which achieves the highest efficiency tier established by the Consortium for Energy Efficiency, as in effect on January 1, 2009, and

I.R.C. § 25C(d)(3)(D) —

a natural gas, propane, or oil water heater which has either a Uniform Energy Factor of at least 0.82 or a thermal efficiency of at least 90 percent.

I.R.C. § 25C(d)(4) Qualified Natural Gas, Propane, Or Oil Furnace Or Hot Water Boiler —

The term “qualified natural gas, propane, or oil furnace or hot water boiler” means a natural gas, propane, or oil furnace or hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 95.

I.R.C. § 25C(d)(5) Advanced Main Air Circulating Fan —

The term “advanced main air circulating fan” means a fan used in a natural gas, propane, or oil furnace and which has an annual electricity use of no more than 2 percent of the total annual energy use of the furnace (as determined in the standard Department of Energy test procedures).

Editor's Note: Sec. 25C(d), after amendment by Pub. L. 117-169, Sec. 13301(e), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(d) Residential Energy Property Expenditures —

For purposes of this section—

I.R.C. § 25C(d)(1) In General —

The term “residential energy property expenditures” means expenditures made by the taxpayer for qualified energy property which is—

I.R.C. § 25C(d)(1)(A) —

installed on or in connection with a dwelling unit located in the United States and used as a residence by the taxpayer, and

I.R.C. § 25C(d)(1)(B) —

originally placed in service by the taxpayer.

Such term includes expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.

I.R.C. § 25C(d)(2) Qualified Energy Property —

The term “qualified energy property” means any of the following:

I.R.C. § 25C(d)(2)(A) —

Any of the following which meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of the beginning of the calendar year in which the property is placed in service:

I.R.C. § 25C(d)(2)(A)(i) —

An electric or natural gas heat pump water heater.

I.R.C. § 25C(d)(2)(A)(ii) —

An electric or natural gas heat pump.

I.R.C. § 25C(d)(2)(A)(iii) —

A central air conditioner.

I.R.C. § 25C(d)(2)(A)(iv) —

A natural gas, propane, or oil water heater.

I.R.C. § 25C(d)(2)(A)(v) —

A natural gas, propane, or oil furnace or hot water boiler.

I.R.C. § 25C(d)(2)(B) —

A biomass stove or boiler which—

I.R.C. § 25C(d)(2)(B)(i) —

uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and

I.R.C. § 25C(d)(2)(B)(ii) —

has a thermal efficiency rating of at least 75 percent (measured by the higher heating value of the fuel).

I.R.C. § 25C(d)(2)(C) —

Any oil furnace or hot water boiler which—

I.R.C. § 25C(d)(2)(C)(i) —

is placed in service after December 31, 2022, and before January 1, 2027, and—

I.R.C. § 25C(d)(2)(C)(i)(I) —

meets or exceeds 2021 Energy Star efficiency criteria, and

I.R.C. § 25C(d)(2)(C)(i)(II) —

is rated by the manufacturer for use with fuel blends at least 20 percent of the volume of which consists of an eligible fuel, or

I.R.C. § 25C(d)(2)(C)(ii) —

is placed in service after December 31, 2026, and—

I.R.C. § 25C(d)(2)(C)(ii)(I) —

achieves an annual fuel utilization efficiency rate of not less than 90, and

I.R.C. § 25C(d)(2)(C)(ii)(II) —

is rated by the manufacturer for use with fuel blends at least 50 percent of the volume of which consists of an eligible fuel.

I.R.C. § 25C(d)(2)(D) —

Any improvement to, or replacement of, a panelboard, sub-panelboard, branch circuits, or feeders which—

I.R.C. § 25C(d)(2)(D)(i) —

is installed in a manner consistent with the National Electric Code,

I.R.C. § 25C(d)(2)(D)(ii) —

has a load capacity of not less than 200 amps,

I.R.C. § 25C(d)(2)(D)(iii) —

is installed in conjunction with—

I.R.C. § 25C(d)(2)(D)(iii)(I) —

any qualified energy efficiency improvements, or

I.R.C. § 25C(d)(2)(D)(iii)(II) —

any qualified energy property described in subparagraphs (A) through (C) for which a credit is allowed under this section for expenditures with respect to such property, and

I.R.C. § 25C(d)(2)(D)(iv) —

enables the installation and use of any property described in subclause (I) or (II) of clause (iii).

Editor's Note: Sec. 25C(d)(3), below, before amendment by Pub. L. 117-169, Sec. 13704(b)(1), is effective for transportation fuel produced before January 1, 2025.

I.R.C. § 25C(d)(3) Eligible Fuel —

For purposes of paragraph (2), the term “eligible fuel” means—

I.R.C. § 25C(d)(3)(A) —

biodiesel and renewable diesel (within the meaning of 40A), and

I.R.C. § 25C(d)(3)(B) —

second generation biofuel (within the meaning of 40).

Editor's Note: Sec. 25C(d)(3), below, after amendment by Pub. L. 117-169, Sec. 13704(b)(1), is effective for transportation fuel produced after December 31, 2024.

I.R.C. § 25C(d)(3) Eligible Fuel —

For purposes of paragraph (2), the term “eligible fuel” means—

I.R.C. § 25C(d)(3)(A) —

biodiesel and renewable diesel (within the meaning of section 40A),

I.R.C. § 25C(d)(3)(B) —

second generation biofuel (within the meaning of section 40), and

I.R.C. § 25C(d)(3)(C) —

transportation fuel (as defined in section 45Z(d)(5))).

Editor's Note: Sec. 25C(e), below, before being redesignated as Sec. 25C(f) by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(e) Special Rules —

For purposes of this section—

I.R.C. § 25C(e)(1) Application Of Rules —

Rules similar to the rules under paragraphs (4), (5), (6), (7), and (8) of section 25D(e) shall apply.

I.R.C. § 25C(e)(2) Joint Ownership Of Energy Items

I.R.C. § 25C(e)(2)(A) In General —

Any expenditure otherwise qualifying as an expenditure under this section shall not be treated as failing to so qualify merely because such expenditure was made with respect to two or more dwelling units.

I.R.C. § 25C(e)(2)(B) Limits Applied Separately —

In the case of any expenditure described in subparagraph (A), the amount of the credit allowable under subsection (a) shall (subject to paragraph (1)) be computed separately with respect to the amount of the expenditure made for each dwelling unit.

I.R.C. § 25C(e)(3) Property Financed By Subsidized Energy Financing —

For purposes of determining the amount of expenditures made by any individual with respect to any property, there shall not be taken into account expenditures which are made from subsidized energy financing (as defined in section 48(a)(4)(C)).

Editor's Note: Sec. 25C(e), below, as added by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(e) Home Energy Audits —

For purposes of this section, the term “home energy audit” means an inspection and written report with respect to a dwelling unit located in the United States and owned or used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121) which—

I.R.C. § 25C(e)(1) —

identifies the most significant and cost-effective energy efficiency improvements with respect to such dwelling unit, including an estimate of the energy and cost savings with respect to each such improvement, and

I.R.C. § 25C(e)(2) —

is conducted and prepared by a home energy auditor that meets the certification or other requirements specified by the Secretary in regulations or other guidance (as prescribed by the Secretary not later than 365 days after the date of the enactment of this subsection).

Editor's Note: Sec. 25C(f), below, before being redesignated as Sec. 25C(g) by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(e)(f) Basis Adjustments —

For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so allowed.

Editor's Note: Sec. 25C(f), below, after being redesignated from Sec. 25C(e) by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(f) Special Rules —

For purposes of this section—

I.R.C. § 25C(f)(1) Application Of Rules —

Rules similar to the rules under paragraphs (4), (5), (6), (7), and (8) of section 25D(e) shall apply.

I.R.C. § 25C(f)(2) Joint Ownership Of Energy Items

I.R.C. § 25C(f)(2)(A) In General —

Any expenditure otherwise qualifying as an expenditure under this section shall not be treated as failing to so qualify merely because such expenditure was made with respect to two or more dwelling units.

I.R.C. § 25C(f)(2)(B) Limits Applied Separately —

In the case of any expenditure described in subparagraph (A), the amount of the credit allowable under subsection (a) shall (subject to paragraph (1)) be computed separately with respect to the amount of the expenditure made for each dwelling unit.

I.R.C. § 25C(f)(3) Property Financed By Subsidized Energy Financing —

For purposes of determining the amount of expenditures made by any individual with respect to any property, there shall not be taken into account expenditures which are made from subsidized energy financing (as defined in section 48(a)(4)(C)).

Editor's Note: Sec. 25C(g), below, before being redesignated as Sec. 25C(h) by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service before January 1, 2023.

I.R.C. § 25C(g) Termination —

This section shall not apply with respect to any property placed in service—

I.R.C. § 25C(g)(1) —

after December 31, 2007, and before January 1, 2009, or

I.R.C. § 25C(g)(2) —

after December 31, 2032.

Editor's Note: Sec. 25C(g), below, after being redesignated from Sec. 25C(f) by Pub. L. 117-169, Sec. 13301(f)(3)(A), is effective for property placed in service after December 31, 2022.

I.R.C. § 25C(g) Basis Adjustments —

For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so allowed.

Editor's Note: Sec. 25C(h), below, after being redesignated from Sec. 25C(g) by Pub. L. 117-169, Sec. 13301(f)(3)(A), and before being redesignated as Sec. 25C(i) by Pub. L. 117-169, Sec. 13301(g), is effective for property placed in service after December 31, 2022, and before January 1, 2025.

I.R.C. § 25C(h) Termination —

This section shall not apply with respect to any property placed in service—

I.R.C. § 25C(h)(1) —

after December 31, 2007, and before January 1, 2009, or

I.R.C. § 25C(h)(2) —

after December 31, 2032.

Editor's Note: Sec. 25C(h), below, as added by Pub. L. 117-169, Sec. 13301(g), is effective for property placed in service after December 31, 2024.

I.R.C. § 25C(h) Product Identification Number Requirement

I.R.C. § 25C(h)(1) In General —

No credit shall be allowed under subsection (a) with respect to any item of specified property placed in service after December 31, 2024, unless—

I.R.C. § 25C(h)(1)(A) —

such item is produced by a qualified manufacturer, and

I.R.C. § 25C(h)(1)(B) —

the taxpayer includes the qualified product identification number of such item on the return of tax for the taxable year.

I.R.C. § 25C(h)(2) Qualified Product Identification Number —

For purposes of this section, the term “qualified product identification number” means, with respect to any item of specified property, the product identification number assigned to such item by the qualified manufacturer pursuant to the methodology referred to in paragraph (3).

I.R.C. § 25C(h)(3) Qualified Manufacturer —

For purposes of this section, the term “qualified manufacturer” means any manufacturer of specified property which enters into an agreement with the Secretary which provides that such manufacturer will—

I.R.C. § 25C(h)(3)(A) —

assign a product identification number to each item of specified property produced by such manufacturer utilizing a methodology that will ensure that such number (including any alphanumeric) is unique to each such item (by utilizing numbers or letters which are unique to such manufacturer or by such other method as the Secretary may provide),

I.R.C. § 25C(h)(3)(B) —

label such item with such number in such manner as the Secretary may provide, and

I.R.C. § 25C(h)(3)(C) —

make periodic written reports to the Secretary (at such times and in such manner as the Secretary may provide) of the product identification numbers so assigned and including such information as the Secretary may require with respect to the item of specified property to which such number was so assigned.

I.R.C. § 25C(h)(4) Specified Property —

For purposes of this subsection, the term “specified property” means any qualified energy property and any property described in subparagraph (B) or (C) of subsection (c)(3).

Editor's Note: Sec. 25C(i), below, after being redesignated from Sec. 25C(h) by Pub. L. 117-169, Sec. 13301(g), is effective for property placed in service after December 31, 2024.

I.R.C. § 25C(i) Termination —

This section shall not apply with respect to any property placed in service—

I.R.C. § 25C(i)(1) —

after December 31, 2007, and before January 1, 2009, or

I.R.C. § 25C(i)(2) —

after December 31, 2032.

(Added by Pub. L. 109-58, title XIII, Sec. 1333(a), Aug. 8, 2005, 119 Stat. 594; and amended by Pub. L. 109-135, title IV, Sec. 412(b), Dec. 21, 2005, 119 Stat. 2577; Pub. L. 110-172, Sec. 11(a)(2), Dec. 29, 2007, 121 Stat. 2473; Pub. L. 110-343, div. B, title III, Sec. 302, Oct. 3, 2008, 122 Stat. 3765; Pub. L. 111-5, div. B, title I, Sec. 1103(b)(2)(A), 1121, Feb. 17, 2009, 123 Stat. 115; Pub. L. 111-312, Sec. 710, Dec. 17, 2010, 124 Stat. 3296; Pub. L. 112-240, title IV, Sec. 401(a), Jan. 2, 2013, 126 Stat. 2313; Pub. L. 113-295, Div. A, title I, Sec. 151(a), Dec. 19, 2014, 128 Stat. 4010; Pub. L. 114-113, Div. Q, title I, Sec. 181, Dec. 18, 2015; Pub. L. 115-123, Div. D, title I, Sec. 40401(a), Feb. 9, 2018, 132 Stat. 64; Pub. L. 115-141, Div. U, title IV, Sec. 401(a)(4)–(6), Mar. 23, 2018, 132 Stat. 348; Pub. L. 116-94, Div. Q, title I, Sec. 123, Dec. 20, 2019; Pub. L. 116-260, Div. EE, title I, Secs. 141(a), 148(b)(3)(A)–(B), Dec. 27, 2020, 134 Stat. 1182; Pub. L. 117-169, title I, Secs. 13301, 13704(b)(1)(A)–(C), Aug. 16, 2022, 136 Stat. 1818.)

BACKGROUND NOTES

AMENDMENTS

2022 — Sec. 25C. Pub. L. 117-169, Sec. 13301(h)(1) amended heading to “ENERGY EFFICIENT HOME IMPROVEMENT CREDIT” from former “NONBUSINESS ENERGY PROPERTY.”

Subsec. (a). Pub. L. 117-169, Sec. 13301(b) amended subsec. (a). Before amendment, it read as follows:

(a) Allowance Of Credit.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of —

(1) 10 percent of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during such taxable year, and

(2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.

Subsec. (a). Pub. L. 117-169, Sec. 13301(f)(1) amended subsec. (a) by substituting a “,” for “and” at the end of par. (1), substituting “, and” for the period at the end of par. (2), and adding the following new paragraph: “(3) the amount paid or incurred by the taxpayer during the taxable year for home energy audits.”

Subsec. (b). Pub. L. 117-169, Sec. 13301(c) amended subsec. (b). Before amendment, it read as follows:

(b) Limitations.—

(1) Lifetime Limitation.—The credit allowed under this section with respect to any taxpayer for any taxable year shall not exceed the excess (if any) of \$500 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years ending after December 31, 2005.

(2) Windows.—In the case of amounts paid or incurred for components described in subsection (c)(3)(B) by any taxpayer for any taxable year, the credit allowed under this section with respect to such amounts for such year shall not exceed the excess (if any) of \$200 over the aggregate credits allowed under this section with respect to such amounts for all prior taxable years ending after December 31, 2005.

(3) Limitation On Residential Energy Property Expenditures.—The amount of the credit allowed under this section by reason of subsection (a)(2) shall not exceed—

(A) \$50 for any advanced main air circulating fan,

(B) \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and

(C) \$300 for any item of energy-efficient building property.

Subsec. (b)(6). Pub. L. 117-169, Sec. 13301(f)(2) amended subsec. (b) by adding new par. (6).

Subsec. (c)(2). Pub. L. 117-169, Sec. 13301(d)(1) replaced text following “meets” in (c)(2). Before amendment, it read as follows:

“(A) applicable Energy Star program requirements, in the case of a roof or roof products,

“(B) version 6.0 Energy Star program requirements, in the case of an exterior window, a skylight, or an exterior door, and

“(C) the prescriptive criteria for such component established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009, in the case of any other component.”

Subsec. (c)(3). Pub. L. 117-169, Sec. 13301(d)(2) amended subsec. (c)(3) by adding “and” end of subparagraph (B), by striking “, and” at the end of subparagraph (C) and inserting a period, and by striking subpar. (D). Before being struck, subpar. (D) read as follows:

(D) any metal roof or asphalt roof installed on a dwelling unit, but only if such roof has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of such dwelling unit.

Subsec. (c)(3)(A). Pub. L. 117-169, Sec. 13301(d)(3) amended subsec. (c)(3)(A) by inserting “, including air sealing material or system,” after “material or system”.

Subsec. (d). Pub. L. 117-169, Sec. 13301(e) amended subsec. (d). Before amendment, subsec. (d) read as follows:

“(d) Residential Energy Property Expenditures.—For purposes of this section—

“(1) In General.—The term ‘residential energy property expenditures’ means expenditures made by the taxpayer for qualified energy property which is—

“(A) installed on or in connection with a dwelling unit located in the United States and owned and used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121), and

“(B) originally placed in service by the taxpayer.

Such term includes expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.

“(2) Qualified Energy Property.—

“(A) In General.—The term ‘qualified energy property’ means—

“(i) energy-efficient building property,

“(ii) a qualified natural gas, propane, or oil furnace or hot water boiler, or

“(iii) an advanced main air circulating fan.

“(B) Performance And Quality Standards.—Property described under subparagraph (A) shall meet the performance and quality standards, and the certification requirements (if any), which—

“(i) have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy or the Administrator of the Environmental Protection Agency, as appropriate), and

“(ii) are in effect at the time of the acquisition of the property, or at the time of the completion of the construction, reconstruction, or erection of the property, as the case may be.

“(C) Requirements And Standards For Air Conditioners And Heat Pumps.—The standards and requirements prescribed by the Secretary under subparagraph (B) with respect to the energy efficiency ratio (EER) for central air conditioners and electric heat pumps—

“(i) shall require measurements to be based on published data which is tested by manufacturers at 95 degrees Fahrenheit, and

“(ii) may be based on the certified data of the Air Conditioning and Refrigeration Institute that are prepared in partnership with the Consortium for Energy Efficiency.

“(3) Energy-Efficient Building Property.—The term ‘energy-efficient building property’ means—

“(A) an electric heat pump water heater which yields a Uniform Energy Factor of at least 2.2 in the standard Department of Energy test procedure,

“(B) an electric heat pump which achieves the highest efficiency tier established by the Consortium for Energy Efficiency, as in effect on January 1, 2009,

“(C) a central air conditioner which achieves the highest efficiency tier established by the Consortium for Energy Efficiency, as in effect on January 1, 2009, and

“(D) a natural gas, propane, or oil water heater which has either a Uniform Energy Factor of at least 0.82 or a thermal efficiency of at least 90 percent.

“(E) a stove which uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and which has a thermal efficiency rating of at least 75 percent.

“(4) Qualified Natural Gas, Propane, Or Oil Furnace Or Hot Water Boiler.—The term ‘qualified natural gas, propane, or oil furnace or hot water boiler’ means a natural gas, propane, or oil furnace or hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 95.

“(5) Advanced Main Air Circulating Fan.—The term ‘advanced main air circulating fan’ means a fan used in a natural gas, propane, or oil furnace and which has an annual electricity use of no more than 2 percent of the total annual energy use of the furnace (as determined in the standard Department of Energy test procedures).

“(6) Biomass Fuel.—The term ‘biomass fuel’ means any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.

Subsecs. (e)–(h). Pub. L. 117-169, Sec. 13301(f)(3) redesignated subsecs. (e), (f), and (g), as subsec. (f), (g), and (h), respectively, and inserted new subsec. (e).

Subsec. (g)(2). Pub. L. 117-169, Sec. 13301(a), amended par. (2) by substituting “December 31, 2032” for “December 31, 2021”.

Subsec. (d)(3). Pub. L. 117-169, Sec. 13704(b)(1)(A), (B), (C), amended par. (3) by striking “and” at the end of subpar. (A), substituting “,” for “,” and” at end of subpar. (B) and inserting new subpar. (C).

2020 — Subsec. (d)(3)(C)–(E). Pub. L. 116-260, Div. EE, Sec. 148(b)(3)(A), amended par. (3) by adding “and” at the end of subpar. (C); substituting “,” and” for the period at the end of subpar. (D); struck subpar. (E). Before being struck, it read as follows:

“(E) a stove which uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to heat water for use in such a dwelling unit, and which has a thermal efficiency rating of at least 75 percent.”

Subsec. (d)(6). Pub. L. 116-260, Div. EE, Sec. 148(b)(3)(B), struck par. (6). Before being struck, it read as follows:

“(6) Biomass Fuel.—The term ‘biomass fuel’ means any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.”

Subsec. (g)(2). Pub. L. 116-260, Div. EE, Sec. 141(a), amended par. (2) by substituting “December 31, 2021” for “December 31, 2020”.

2019 — Subsec. (d)(3)(A). Pub. L. 116-94, Div. Q, Sec. 123(b)(1), amended subpar. (A) by substituting “a Uniform Energy Factor of at least 2.2” for “an energy factor of at least 2.0”.

Subsec. (d)(3)(D). Pub. L. 116-94, Div. Q, Sec. 123(b)(2), amended subpar. (D) by substituting “a Uniform Energy Factor” for “an energy factor”.

Subsec. (g)(2). Pub. L. 116-94, Div. Q, Sec. 123(a), amended par. (2) by substituting “December 31, 2020” for “December 31, 2017”.

2018 — Subsec. (b)(2). Pub. L. 115-141, Sec. 401(a)(4), amended par. (2) by substituting “subsection (c)(3)(B)” for “subsection (c)(2)(B)”.

Subsec. (d)(3). Pub. L. 115-141, Sec. 401(a)(5), amended par. (3) by substituting a comma for the period at the end of subpar. (B); substituting “,” and” for the period at the end of subpar. (D).

Subsec. (g)(2). Pub. L. 115-141, Sec. 401(a)(6), amended by substituting “2017.” for “2017..”.

Subsec. (g)(2). Pub. L. 115-123, Sec. 40401(a), amended par. (2) by substituting “December 31, 2017” for “December 31, 2016”.

2015 — Subsec. (c)(1). Pub. L. 114-113, Div. Q, Sec. 181(b)(1), amended par. (1) by striking “which meets the prescriptive criteria for such component established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009 (or, in the case an exterior window, a skylight, an exterior door, of a metal roof with appropriate pigmented coatings, or an asphalt roof with appropriate cooling granules, which meet the Energy Star program requirements)”.

Subsec. (c)(2)–(4). Pub. L. 114-113, Div. Q, Sec. 181(b), amended subsec. (c) by redesignating pars. (2)–(3) as pars. (3)–(4), respectively, and by adding a new par. (2).

Subsec. (g)(2). Pub. L. 114-113, Div. Q, Sec. 181(a), amended par. (2) by substituting “December 31, 2016” for “December 31, 2014”.

2014 — Subsec. (g)(2). Pub. L. 113-295, Div. A, Sec. 151(a), amended par. (2) by substituting “December 31, 2014” for “December 31, 2013”.

2013 — Subsec. (g)(2). Pub. L. 112-240, Sec. 401(a), amended par. (2) by substituting “December 31, 2013” for “December 31, 2011”.

2010 — Subsec. (a). Pub. L. 111-312, Sec. 710(b)(1), amended subsec. (a). Before amendment, it read as follows:

“(a) Allowance Of Credit.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the sum of—

“(1) the amount paid or incurred by the taxpayer during such taxable year for qualified energy efficiency improvements, and

“(2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.”

Subsec. (b). Pub. L. 111-312, Sec. 710(b)(1), amended subsec. (b). Before amendment, it read as follows:

“(b) Limitation.—The aggregate amount of the credits allowed under this section for taxable years beginning in 2009 and 2010 with respect to any taxpayer shall not exceed \$1,500.”

Subsec. (c)(1). Pub. L. 111-312, Sec. 710(b)(2)(A), amended par. (1) by substituting “2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009” for “2000 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of this section”.

Subsec. (c)(1). Pub. L. 111-312, Sec. 710(b)(2)(D)(ii), amended par. (1) by inserting “an exterior window, a skylight, an exterior door,” after “in the case of”.

Subsec. (c)(2)(A). Pub. L. 111-312, Sec. 710(b)(2)(E), amended subpar. (A) by striking “and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009”.

Subsec. (c)(4). Pub. L. 111-312, Sec. 710(b)(2)(D)(i), amended subsec. (c) by striking par. (4). Before being struck, it read as follows:

“(4) Qualifications For Exterior Windows, Doors, And Skylights.—Such term shall not include any component described in subparagraph (B) or (C) of paragraph (2) unless such component is equal to or below a U factor of 0.30 and SHGC of 0.30.”

Subsec. (d)(2)(A)(ii). Pub. L. 111-312, Sec. 710(b)(2)(C)(ii), amended clause (ii). Before amendment, it read as follows:

“(ii) any qualified natural gas furnace, qualified propane furnace, qualified oil furnace, qualified natural gas hot water boiler, qualified propane hot water boiler, or qualified oil hot water boiler, or”.

Subsec. (d)(3)(E). Pub. L. 111-312, Sec. 710(b)(2)(B), amended subpar. (E) by striking “, as measured using a lower heating value” after “75 percent”.

Subsec. (d)(4). Pub. L. 111-312, Sec. 710(b)(2)(C)(i), amended par. (4). Before amendment, it read as follows:

“(4) Qualified Natural Gas, Propane, And Oil Furnaces And Hot Water Boilers.—

“(A) Qualified Natural Gas Furnace.—The term ‘qualified natural gas furnace’ means any natural gas furnace which achieves an annual fuel utilization efficiency rate of not less than 95.

“(B) Qualified Natural Gas Hot Water Boiler.—The term ‘qualified natural gas hot water boiler’ means any natural gas hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 90.

“(C) Qualified Propane Furnace.—The term ‘qualified propane furnace’ means any propane furnace which achieves an annual fuel utilization efficiency rate of not less than 95.

“(D) Qualified Propane Hot Water Boiler.—The term ‘qualified propane hot water boiler’ means any propane hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 90.

“(E) Qualified Oil Furnaces.—The term ‘qualified oil furnace’ means any oil furnace which achieves an annual fuel utilization efficiency rate of not less than 90.

“(F) Qualified Oil Hot Water Boiler.—The term ‘qualified oil hot water boiler’ means any oil hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 90.”

Subsec. (e)(3). Pub. L. 111-312, Sec. 710(b)(3), amended subsec. (e) by adding par. (3).

Subsec. (g)(2). Pub. L. 111-312, Sec. 710(a), amended par. (2) by substituting “2011” for “2010”.

2009 — Subsec. (a). Pub. L. 111-5, Div. B, Sec. 1121(a), struck and inserted a new subsec. (a). Before being struck, it read as follows:

“(a) Allowance Of Credit.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of—

“(1) 10 percent of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during such taxable year, and

“(2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.”

Subsec. (b). Pub. L. 111-5, Div. B, Sec. 1121(a), struck and inserted a new subsection (b). Before being struck, it read as follows:

“(b) Limitations.—

“(1) Lifetime Limitation.—The credit allowed under this section with respect to any taxpayer for any taxable year shall not exceed the excess (if any) of \$500 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years.

“(2) Windows.—In the case of amounts paid or incurred for components described in subsection (c)(2)(B) by any taxpayer for any taxable year, the credit allowed under this section with respect to such amounts for such year shall not exceed the excess (if any) of \$200 over the aggregate credits allowed under this section with respect to such amounts for all prior taxable years.

“(3) Limitation On Residential Energy Property Expenditures.—The amount of the credit allowed under this section by reason of subsection (a)(2) shall not exceed—

“(A) \$50 for any advanced main air circulating fan,

“(B) \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and

“(C) \$300 for any item of energy-efficient building property.”

Subsec. (c)(2)(A). Pub. L. 111-5, Div. B, Sec. 1121(d)(2), amended subpar. (A) by inserting “and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009” after “such dwelling unit”.

Subsec. (c)(4). Pub. L. 111-5, Div. B, Sec. 1121(d)(1), added par. (4).

Subsec. (d)(2)(A)(ii). Pub. L. 111-5, Div. B, Sec. 1121(c)(2), amended clause (ii). Before amendment, it read as follows:

“(ii) a qualified natural gas, propane, or oil furnace or hot water boiler, or”.

Subsec. (d)(3)(B). Pub. L. 111-5, Div. B, Sec. 1121(b)(1), amended subpar. (B). Before amendment, it read as follows:

“(B) an electric heat pump which has a heating seasonal performance factor (HSPF) of at least 9, a seasonal energy efficiency ratio (SEER) of at least 15, and an energy efficiency ratio (EER) of at least 13,”.

Subsec. (d)(3)(C). Pub. L. 111-5, Div. B, Sec. 1121(b)(2), amended subpar. (C) by substituting “2009” for “2006”.

Subsec. (d)(3)(D). Pub. L. 111-5, Div. B, Sec. 1121(b)(3), amended subpar. (D). Before amendment, it read as follows:

“(D) a natural gas, propane, or oil water heater which has an energy factor of at least 0.80 or a thermal efficiency of at least 90 percent, and”.

Subsec. (d)(3)(E). Pub. L. 111-5, Div. B, Sec. 1121(b)(4), amended subpar. (E) by inserting “, as measured using a lower heating value” after “75 percent”.

Subsec. (d)(4). Pub. L. 111-5, Div. B, Sec. 1121(c)(1), amended par. (4). Before amendment, it read as follows:

“(4) Qualified Natural Gas, Propane, Or Oil Furnace Or Hot Water Boiler.—The term ‘qualified natural gas, propane, or oil furnace or hot water boiler’ means a natural gas, propane, or oil furnace or hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 95.”

Subsec. (e)(1). Pub. L. 111-5, Div. B, Sec. 1103(b)(2)(A), amended par. (1) by substituting “and (8)” for “(8), and (9)”.

Subsec. (g)(2). Pub. L. 111-5, Div. B, Sec. 1121(e), amended par. (2) by substituting “December 31, 2010” for “December 31, 2009”.

2008 - Subsec. (c)(1). Pub. L. 110-343, Div. B, Sec. 302(e)(1), amended par. (1) by inserting “, or an asphalt roof with appropriate cooling granules,” before “which meet the Energy Star program requirements”.

Subsec. (c)(2)(D). Pub. L. 110-343, Div. B, Sec. 302(e)(2), amended subpar. (D) by inserting “or asphalt roof” after “metal roof” and “or cooling granules” after “pigmented coatings”.

Subsec. (d)(2)(C). Pub. L. 110-343, Div. B, Sec. 302(d)(2), amended subpar. (C). Before amendment, it read as follows:

“(C) Requirements For Standards.—The standards and requirements prescribed by the Secretary under subparagraph (B)—

“(i) in the case of the energy efficiency ratio (EER) for central air conditioners and electric heat pumps—
“(I) shall require measurements to be based on published data which is tested by manufacturers at 95 degrees Fahrenheit, and

“(II) may be based on the certified data of the Air Conditioning and Refrigeration Institute that are prepared in partnership with the Consortium for Energy Efficiency, and

“(ii) in the case of geothermal heat pumps—

“(I) shall be based on testing under the conditions of ARI/ISO Standard 13256-1 for Water Source Heat Pumps or ARI 870 for Direct Expansion GeoExchange Heat Pumps (DX), as appropriate, and

“(II) shall include evidence that water heating services have been provided through a desuperheater or integrated water heating system connected to the storage water heater tank.”

Subsec. (d)(3)(E). Pub. L. 110-343, Div. B, Sec. 302(c), amended subpar. (E) by inserting “or a thermal efficiency of at least 90 percent” after “0.80”.

Subsec. (d)(3)(D)–(F). Pub. L. 110-343, Div. B, Sec. 302(b)(1), amended par. (3) by striking “and” at the end of subpar. (D), by inserting “, and” for the period at the end of subpar. (E), and by adding subpar. (F).

Subsec. (d)(3)(C)–(E). Pub. L. 110-343, Div. B, Sec. 302(d)(1), amended par. (3) by striking subpar. (C) and by redesignating subpars. (D)–(F) as subpars. (C)–(E), respectively. Before being struck, subpar. (C) read as follows:

“(C) a geothermal heat pump which—

“(i) in the case of a closed loop product, has an energy efficiency ratio (EER) of at least 14.1 and a heating coefficient of performance (COP) of at least 3.3,

“(ii) in the case of an open loop product, has an energy efficiency ratio (EER) of at least 16.2 and a heating coefficient of performance (COP) of at least 3.6, and

“(iii) in the case of a direct expansion (DX) product, has an energy efficiency ratio (EER) of at least 15 and a heating coefficient of performance (COP) of at least 3.5.”.

Subsec. (d)(6). Pub. L. 110-343, Div. B, Sec. 302(b)(2), amended subsec. (d) by adding par. (6).

Subsec. (g). Pub. L. 110-343, Div. B, Sec. 302(a), amended subsec. (g) by substituting “placed in service— (1) after December 31, 2007, and before January 1, 2009, or (2) after December 31, 2009.” for “placed in service after December 31, 2007”.

2007 — Subsec. (c)(3). Pub. L. 110-172, Sec. 11(a)(2), amended par. (3) by substituting “part 3280” for “section 3280”.

2005 — Subsec. (b)(2). Pub. L. 109-135, Sec. 412(b), amended par. (1) by substituting “subsection (c)(2) (B)” for “subsection (c)(3)(B)”.

EFFECTIVE DATE OF 2022 AMENDMENTS

Amendments by Pub. L. 117-169, title I, Sec. 13301(a), effective for property placed in service after December 31, 2021.

Amendments by Pub. L. 117-169, title I, Sec. 13301(e), effective for property placed in service after December 31, 2022.

Amendments by Pub. L. 117-169, title I, Sec. 13301(g), effective for property placed in service after December 31, 2024.

Amendments by Pub. L. 117-169, title I, Sec. 13704, effective for transportation fuel produced after December 31, 2024.

EFFECTIVE DATE OF 2020 AMENDMENTS

Amendments by Pub. L. 116-260, Div. EE, title I, Sec. 141(a), effective for property placed in service after December 31, 2020.

Amendments by Pub. L. 116-260, Div. EE, title I, Sec. 148(b)(3)(A)–(B), effective for expenditures paid or incurred in tax years beginning after December 31, 2020.

EFFECTIVE DATE OF 2019 AMENDMENTS

Amendments by Pub. L. 116-94, Div. Q, Sec. 123, applicable to property placed in service after December 31, 2017.

EFFECTIVE DATE OF 2018 AMENDMENTS

Amendments by Pub. L. 115-141, Sec. 401(a)(4)–(6), effective March 23, 2018.

Amendment by Pub. L. 115-123, Sec. 40401(a), effective for property placed in service after December 31, 2016.

EFFECTIVE DATE OF 2015 AMENDMENTS

Amendment by Pub. L. 114-113, Div. Q, Sec. 181(a), effective for property placed in service after December 31, 2014.

Amendments by Pub. L. 114-113, Div. Q, Sec. 181(b), effective for property placed in service after December 31, 2015.

EFFECTIVE DATE OF 2014 AMENDMENTS

Amendment by Pub. L. 113-295, Div. A, Sec. 151(a), effective for property placed in service after December 31, 2013.

EFFECTIVE DATE OF 2013 AMENDMENTS

Amendment by Pub. L. 112-240, Sec. 401(a), effective for property placed in service after December 31, 2011.

EFFECTIVE DATE OF 2010 AMENDMENTS

Amendments by Pub. L. 111-312, Sec. 710, effective for property placed in service after December 31, 2010.

EFFECTIVE DATE OF 2009 AMENDMENTS

Amendment by Pub. L. 111-5, Div. B, Sec. 1103(b)(2)(A), effective for taxable years beginning after December 31, 2008.

Amendments by Pub. L. 111-5, Div. B, Sec. 1121(a), (b)(4), (e), effective for taxable years beginning after December 31, 2008.

Amendments by Pub. L. 111-5, Div. B, Sec. 1121(b)(1)–(3), (c), (d), effective for property placed in service after the date of the enactment of this Act [Enacted: Feb. 17, 2009].

EFFECTIVE DATE OF 2008 AMENDMENTS

Amendments by Pub. L. 110-343, Div. B, Sec. 302(e), effective for property placed in service after the date of the enactment of this Act [Enacted: Oct. 3, 2008].

Amendments by Pub. L. 110-343, Div. B, Sec. 302(a)–(d), effective for expenditures made after December 31, 2008.

EFFECTIVE DATE OF 2007 AMENDMENTS

Amendment by Pub. L. 110-172, Sec. 11(a)(2), effective on the date of the enactment of this Act [Enacted: Dec. 29, 2007].

EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by Pub. L. 109-135, Sec. 412(b), effective on the date of the enactment of this Act [Enacted: Dec. 21, 2005].

EFFECTIVE DATE

Effective for property placed in service after December 31, 2005.

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