Form **8908**(Rev. December 2023) Department of the Treasury Internal Revenue Service

Energy Efficient Home Credit

Attach to your tax return.

Go to www.irs.gov/Form8908 for instructions and the latest information.

OMB No. 1545-1979

Attachment Sequence No. **153**

Name(s) shown on return

Identifying number

Note: A contractor must own and have a basis in the qualified new energy efficient home during its construction to qualify as an eligible contractor with respect to the home and claim the credit. See instructions.				
1a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program meeting the single-family home requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	1a		
b	Multiply line 1a by \$2,500	· · · · · · · · ·	1b	
2a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	2a		
b	Multiply line 2a by \$5,000		2b	
3a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements and the prevailing wage requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	3a		
b	Multiply line 3a by \$2,500		3b	
4a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the prevailing wage requirements and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	4a		
b	Multiply line 4a by \$5,000		4b	
5a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements but not meeting the prevailing wage requirements and not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	5a		
b	Multiply line 5a by \$500		5b	
6a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program not meeting the prevailing wage requirements but certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	6a		
b	Multiply line 6a by \$1,000		6b	
7	Energy efficient home credit from partnerships and S corporations (see instruction	ons)	7	
8	Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, reschedule K. All others, report this amount on Form 3800, Part III, line 1p		8	