Note: The draft you are looking for begins on the next page. Caution: DRAFT—NOT FOR FILING

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

## Residential Energy Credits

Attach to Form 1040, 1040-SR, or 1040-NR.

## ,

Your social security number

Part I Residential Clean Energy Credit (See instructions before completing this part.)
Note: Skip lines 1 through 11 if you only have a credit carryforward from 2022.
Enter the complete address of the home where you installed the property and/or technology associated with lines 1 through 4 and 5 b. For more than one home, see instructions.


## Part II Energy Efficient Home Improvement Credit

## Section A-Qualified Energy Efficiency Improvements

17a Are the qualified energy efficiency improvements installed in or on your main home located in the United States? (See instructions.) .
b Are you the original user of the qualified energy efficiency improvements?
c Are the components reasonably expected to remain in use for at least 5 years? If you checked the "No" box for line 17a, 17b, or 17 c , you cannot claim the energy efficient home improvement credit. Do not complete Part II, Section A.
d Enter the complete address of the main home where you made the qualifying improvements.
Caution: You can only have one main home at a time. (See instructions.)

e Were any of these improvements related to the construction of this main home?
If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.
18 Insulation or air sealing material or system.
a Enter the cost of insulation material or system (include air sealing material or system) specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. (See instructions.)
b Multiply line 18a by $30 \%$ ( 0.30 ). Enter the results. Do not enter more than $\$ 1,200$
19 Exterior doors that meet the applicable Energy Star requirements.
a Enter the cost of the most expensive door you bought
b Multiply line 19a by 30\% (0.30). Do not enter more than $\$ 250$
c Enter the cost of all other qualifying exterior doors
d Multiply line 19 c by $30 \%$ (0.30)
e Add lines 19b and 19d. Do not enter more than $\$ 500$


20 Windows and skylights that meet the Energy Star certification requirements.
a Enter the cost of exterior windows and skylights that meet the Energy Star certification requirements. (See instructions.)
b Multiply line 20a by $30 \%$ (0.30). Enter the results. Do not enter more than $\$ 600$.


## Section B—Residential Energy Property Expenditures

21a Did you incur costs for qualified energy property installed on or in connection with a home located in the United States? .
b Was the qualified energy property originally placed into service by you?
If you checked the "No" box for line 21a or 21b, you cannot claim the credit for your residential energy property costs. Skip lines 22 through 25 and line 29. Go to line 26.
c Enter the complete address of each home where you installed qualified energy property.

| Number and street | Unit no. | City or town | State | ZIP code |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

22 Residential energy property costs (include labor costs for onsite preparation, assembly, and original installation). (See instructions.)
a Enter the cost of central air conditioners
b Multiply line 22a by 30\% (0.30). Enter the results. Do not enter more than $\$ 600$
23a Enter the cost of natural gas, propane, or oil water heaters
b Multiply line 23a by $30 \%$ ( 0.30 ). Enter the results. Do not enter more than $\$ 600$
24a Enter the cost of natural gas, propane, or oil furnace or hot water boilers . .
b Multiply line 24a by $30 \%(0.30)$. Enter the results. Do not enter more than $\$ 600$.

|  |  |  |  |
| :--- | :--- | :--- | :--- |
| 21a | $\square$ Yes | $\square$ No |  |
| 21b | $\square$ | Yes | $\square$ |



## Section B-Residential Energy Property Expenditures (continued)

| 25a | Enter the cost of improvements or replacement of panelboards, subpanelboards, branch circuits, or feeders |  |  |
| :---: | :---: | :---: | :---: |
| b | Multiply line 25a by 30\% (0.30). Enter the results. Do not enter more than \$600. | 25b |  |
| 26 | Home energy audits. |  |  |
| a | Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) | 26a | $\square$ Yes $\square$ No |
| b | If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27. Enter the cost of the home energy audits |  |  |
| c | Multiply line 26b by 30\% (0.30). Enter the results. Do not enter more than \$150 . | 26c |  |
| 27 | Add lines 18b, 19e, 20b, 22b, 23b, 24b, 25b, and 26c . . . . . . . . 27 |  |  |
| 28 | Enter the smaller of line 27 or \$1,200 | 28 |  |
| 29 | Heat pumps and heat pump water heaters; biomass stoves and biomass boilers. |  |  |
| a | Enter the cost of electric or natural gas heat pumps . . . . . . . . . 29a |  |  |
| b | Enter the cost of electric or natural gas heat pump water heaters . . . . 29 l |  |  |
| c | Enter the cost of biomass stoves and biomass boilers . . . . . . . . 29c |  |  |
| d | Add lines 29a, 29b, and 29c . . . . . . . . . . . . . . . . . 29d |  |  |
| e | Multiply line 29d by 30\% (0.30). Enter the results. Do not enter more than \$2,000 | 29e |  |
| 30 | Add lines 28 and 29e | 30 |  |
| 31 | Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. (See instructions.) $\square$ $\square$ | 31 |  |
| 32 | Energy efficient home improvement credit. Enter the smaller of line 30 or line 31. Also include this amount on Schedule 3 (Form 1040), line 5b | 32 |  |
|  |  |  | Form 5695 (2023) |

