



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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](https://www.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](#).

**Energy Efficient Home Credit**

Attach to your tax return.  
Go to [www.irs.gov/Form8908](http://www.irs.gov/Form8908) for instructions and the latest information.

Identifying number

- A** For each home for which you are claiming the credit, are you an eligible contractor that participated in the Energy Star Residential New Construction Program, the Energy Star Manufactured New Homes Program, or the Energy Star Multifamily New Construction Program and built or produced a qualified new energy efficient home? See instructions . . . . .  Yes  No
- B** For each home for which you are claiming the credit, did you have a basis in a qualified new energy efficient home during its construction/production and before it was acquired by a person for use as a residence during the tax year? See instructions . . . . .  Yes  No
- C** For each home for which you are claiming the credit, did a certifier issue a certification of energy efficiency savings before the home was acquired by a person for use as a residence during the tax year? See instructions . . . . .  Yes  No

If you answered "No" to question A, B, or C, **STOP**, you cannot claim the credit. If you answered "Yes" to questions A, B, and C, continue to line D.

- D** Complete Part II and list the person or business (certifier) you used to secure a certification of energy efficiency savings for the home(s) for which you are claiming the credit, and enter the number of certifiers listed in Part II here. See instructions for the definition of a certifier . . . . . \_\_\_\_\_
- E** Enter the total number of home certifications reported in Part II, column (c). This entry must equal the sum of lines 1a, 2a, 3a, 4a, 5a, and 6a below . . . . . \_\_\_\_\_

**Part I. Information About Your Qualified Homes**

<b>1a</b> 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 . . . . .	<b>1a</b>	
<b>b</b> Multiply line 1a by \$2,500 . . . . .		<b>1b</b>
<b>2a</b> 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 . . . . .	<b>2a</b>	
<b>b</b> Multiply line 2a by \$5,000 . . . . .		<b>2b</b>
<b>3a</b> 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 . . . . .	<b>3a</b>	
<b>b</b> Multiply line 3a by \$2,500 . . . . .		<b>3b</b>
<b>4a</b> 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 . . . . .	<b>4a</b>	
<b>b</b> Multiply line 4a by \$5,000 . . . . .		<b>4b</b>
<b>5a</b> 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 . . . . .	<b>5a</b>	
<b>b</b> Multiply line 5a by \$500 . . . . .		<b>5b</b>

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**Part I. Information About Your Qualified Homes** *(continued)*

<b>6a</b> 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 . . . . .	<b>6a</b>			
<b>b</b> Multiply line 6a by \$1,000 . . . . .			<b>6b</b>	
<b>7</b> Energy efficient home credit from partnerships and S corporations (see instructions) . . . . .			<b>7</b>	
<b>8</b> Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1p . . . . .			<b>8</b>	

**Part II. Certifier Information**

	(a) Name of issuing certifier (see instructions)	(b) State where certifier is located	(c) Number of your homes certified by this certifier	(d) Number of certifications that were modified from the original certification	(e) Reserved for future use
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March 6, 2025

Part III. Qualified Homes' Addresses (see instructions)

	(a) Address (number and street)	(b) City	(c) State	(d) ZIP code	
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10	<b>INTERNAL USE ONLY</b> <b>DRAFT AS OF</b> <b>March 6, 2025</b>				
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