

# Quick Facts

## American Recovery and Reinvestment

### WHAT QUALIFIES?

Qualifying products purchased between February 17, 2009 and December 31, 2010 are eligible for a tax credit equal to 30 percent of the product cost. The maximum amount of homeowner credit for all improvements combined (including windows, insulation, roofing, HVAC, and water heaters) is \$1,500 during 2009 and 2010.

### PRIMARY PRODUCT CATEGORIES AND QUALIFICATIONS:

#### Insulation

- Most activity around adding insulation will qualify for the tax credit (product cost only).
- For insulation to qualify, its primary purpose must be to insulate (example: insulated siding does not qualify).
- Must be expected to last 5 years OR have a 2 year warranty.
- Remember, almost 40% of a home's heat loss happens through the attic.

#### Windows/Doors/Skylights

- U factor must be .30 or less and have a solar heat gain coefficient (SHGC) of .30 or less.

#### Roofing

- Any metal roof or reflective asphalt shingles that also meet the ENERGY STAR requirements.
- Includes only the following Energy Star MS Colorfast 45 Finish colors: Bright White, Polar White, White, Bone White, Ivory, Light Stone, Patina Green, Patriot Red, and Red.

#### Water heaters- Gas/Oil/Propane

- Energy Factor  $\geq 0.82$  or a thermal efficiency of at least 90%.

#### Water heaters- Electric Heat Pump

- Same criteria as ENERGY STAR: Energy Factor  $\geq 2.0$