

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

Part I Nonbusiness Energy Property Credit (See instructions before completing this part.)

<p>1 Were the energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.</p>		
<p>2 Energy efficiency improvements (see instructions).</p> <p>a Insulation material or system primarily designed to reduce heat loss or gain in your home 2a</p> <p>b Exterior windows (including skylights). Do not enter more than \$2,000 2b</p> <p>c Exterior doors 2c</p> <p>d Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements primarily designed to reduce heat gain in your home 2d</p>		
<p>3 Add lines 2a through 2d 3</p>		
<p>4 Multiply line 3 by 10% (.10) 4</p>		
<p>5 Residential energy property costs (see instructions).</p> <p>a Energy-efficient building property. Do not enter more than \$300 5a</p> <p>b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 5b</p> <p>c Advanced main circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 5c</p>		
<p>6 Add lines 5a through 5c 6</p>		
<p>7 Add lines 4 and 6 7</p>		
<p>8 Enter the smaller of line 7 or \$500 8</p>		
<p>9 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 9</p>		
<p>10 Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46 10</p>		
<p>11 Subtract line 10 from line 9. If zero or less, stop. You cannot take a nonbusiness energy property credit 11</p>		
<p>12 Nonbusiness energy credit. Enter the smaller of line 8 or line 11 12</p>		

Before you begin: Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

13	Qualified photovoltaic property costs	13		
14	Multiply line 13 by 30% (.30)	14		
15	Maximum credit amount	15	2,000	
16	Enter the smaller of line 14 or line 15			16
17	Qualified solar water heating property costs	17		
18	Multiply line 17 by 30% (.30)	18		
19	Maximum credit amount	19	2,000	
20	Enter the smaller of line 18 or line 19			20
21	Qualified fuel cell property costs	21		
22	Multiply line 21 by 30% (.30)	22		
23	Kilowatt capacity of property on line 21 above <input type="checkbox"/> X \$1,000	23		
24	Enter the smaller of line 22 or line 23			24
25	Add lines 16, 20, and 24			25
26	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	26		
27	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form. 1040NR filers: Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form.	27		
28	Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29			28
29	Residential energy efficient property credit. Enter the smaller of line 25 or line 28			29
30	Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25	30		

Part III Current Year Residential Energy Credits

31	Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47	31	
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