



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

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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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.

Name(s) shown on return

Identifying number

<p><b>1a</b> Enter the total number of qualified energy efficient homes including qualified energy efficient manufactured homes meeting the 50% standard that were sold or leased before 2023 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>1a</b>			
<p><b>b</b> Multiply line 1a by \$2,000. . . . .</p>			<b>1b</b>	
<p><b>2a</b> Enter the total number of qualified energy efficient manufactured homes meeting the 30% standard that were sold or leased before 2023 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>2a</b>			
<p><b>b</b> Multiply line 2a by \$1,000. . . . .</p>			<b>2b</b>	
<p><b>3a</b> Enter the total number of qualified energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program (or the Energy Star Multifamily New Construction Program if prevailing wage requirements are met) meeting the single or multifamily home requirements but not certified as a Zero Energy Ready Home that were sold or leased after 2022 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>3a</b>			
<p><b>b</b> Multiply line 3a by \$2,500. . . . .</p>			<b>3b</b>	
<p><b>4a</b> Enter the total number of qualified energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program (or the Energy Star Multifamily New Construction Program if prevailing wage requirements are met) and certified as a Zero Energy Ready Home that were sold or leased after 2022 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>4a</b>			
<p><b>b</b> Multiply line 4a by \$5,000. . . . .</p>			<b>4b</b>	
<p><b>5a</b> Enter the total number of qualified 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 after 2022 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>5a</b>			
<p><b>b</b> Multiply line 5a by \$500 . . . . .</p>			<b>5b</b>	
<p><b>6a</b> Enter the total number of qualified 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 after 2022 to another person for use as a residence during the tax year. See instructions . . . . .</p>	<b>6a</b>			
<p><b>b</b> Multiply line 6a by \$1,000. . . . .</p>			<b>6b</b>	
<p><b>7</b> Energy efficient home credit from partnerships and S corporations (see instructions) . . . . .</p>			<b>7</b>	
<p><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 . . . . .</p>			<b>8</b>	