

# 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

**Note:** A contractor must own and have a basis in the qualified energy efficient home during its construction to qualify as an eligible contractor with respect to the home and claim the credit. See instructions.

<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.	<div style="border: 1px solid black; padding: 2px;">1a</div>	
<b>b</b> Multiply line 1a by \$2,000.		<div style="border: 1px solid black; padding: 2px;">1b</div>
<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.	<div style="border: 1px solid black; padding: 2px;">2a</div>	
<b>b</b> Multiply line 2a by \$1,000.		<div style="border: 1px solid black; padding: 2px;">2b</div>
<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.	<div style="border: 1px solid black; padding: 2px;">3a</div>	
<b>b</b> Multiply line 3a by \$2,500.		<div style="border: 1px solid black; padding: 2px;">3b</div>
<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.	<div style="border: 1px solid black; padding: 2px;">4a</div>	
<b>b</b> Multiply line 4a by \$5,000.		<div style="border: 1px solid black; padding: 2px;">4b</div>
<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.	<div style="border: 1px solid black; padding: 2px;">5a</div>	
<b>b</b> Multiply line 5a by \$500.		<div style="border: 1px solid black; padding: 2px;">5b</div>
<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.	<div style="border: 1px solid black; padding: 2px;">6a</div>	
<b>b</b> Multiply line 6a by \$1,000.		<div style="border: 1px solid black; padding: 2px;">6b</div>
<b>7</b> Energy efficient home credit from partnerships and S corporations (see instructions).		<div style="border: 1px solid black; padding: 2px;">7</div>
<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.		<div style="border: 1px solid black; padding: 2px;">8</div>