



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

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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.

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Energy Efficient Home Credit

Attach to your tax return.

Go to www.irs.gov/Form8908 for instructions and the latest information.

Identifying number

Note: To claim this credit, you must be an eligible contractor who owned and had a basis in a qualified new energy efficient home during its construction and before it was acquired by a person for use as a residence during the tax year. See instructions for the definition of an eligible contractor.

A 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 _____

B 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

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

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

6a 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	6a	
b Multiply line 6a by \$1,000		6b
7 Energy efficient home credit from partnerships and S corporations (see instructions)		7
8 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		8

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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June 25, 2024
DO NOT FILE