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# Residential Energy Credits

► Go to [www.irs.gov/Form5695](http://www.irs.gov/Form5695) for instructions and the latest information.  
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2021**  
Attachment  
Sequence No. **158**

Your social security number

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

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2020**.

1	Qualified solar electric property costs . . . . .	1	
2	Qualified solar water heating property costs . . . . .	2	
3	Qualified small wind energy property costs . . . . .	3	
4	Qualified geothermal heat pump property costs . . . . .	4	
5	Qualified biomass fuel property costs . . . . .	5	
6a	Add lines 1 through 5 . . . . .	6a	
b	Multiply line 6a by 26% (0.26) . . . . .	6b	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ►	7a	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p><b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p>			
b	Print the complete address of the main home where you installed the fuel cell property.		
	Number and street	Unit No.	
	City, State, and ZIP code		
8	Qualified fuel cell property costs . . . . .	8	
9	Multiply line 8 by 26% (0.26) . . . . .	9	
10	Kilowatt capacity of property on line 8 above . . . . . x \$1,000	10	
11	Enter the smaller of line 9 or line 10 . . . . .	11	
12	Credit carryforward from 2020. Enter the amount, if any, from your 2020 Form 5695, line 16 . . . . .	12	
13	Add lines 6b, 11, and 12 . . . . .	13	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) . . . . .	14	
15	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	15	
16	Credit carryforward to 2022. If line 15 is less than line 13, subtract line 15 from line 13 . . . . .	16	

**Part II Nonbusiness Energy Property Credit**

<b>17a</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ►	<b>17a</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.		
<b>b</b> Print the complete address of the main home where you made the qualifying improvements. <b>Caution:</b> You can only have one main home at a time.		
<div style="display: flex; justify-content: space-between;"> <div>Number and street</div> <div>Unit No.</div> </div>		
<div>City, State, and ZIP code</div>		
<b>c</b> Were any of these improvements related to the construction of this main home? . . . . . ►	<b>17c</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.		
<b>18</b> Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .	<b>18</b>	
<b>19</b> Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
<b>a</b> Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .	<b>19a</b>	
<b>b</b> Exterior doors that meet or exceed the version 6.0 Energy Star program requirements . . . . .	<b>19b</b>	
<b>c</b> Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .	<b>19c</b>	
<b>d</b> Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements . . . . .	<b>19d</b>	
<b>e</b> Maximum amount of cost on which the credit can be figured . . . . .	<b>19e</b>	
<b>f</b> If you claimed window expenses on your Form 5695 prior to 2021, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .	<b>19f</b>	
<b>g</b> Subtract line 19f from line 19e. If zero or less, enter -0- . . . . .	<b>19g</b>	
<b>h</b> Enter the smaller of line 19d or line 19g . . . . .	<b>19h</b>	
<b>20</b> Add lines 19a, 19b, 19c, and 19h . . . . .	<b>20</b>	
<b>21</b> Multiply line 20 by 10% (0.10) . . . . .	<b>21</b>	
<b>22</b> Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
<b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .	<b>22a</b>	
<b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . .	<b>22b</b>	
<b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .	<b>22c</b>	
<b>23</b> Add lines 22a through 22c . . . . .	<b>23</b>	
<b>24</b> Add lines 21 and 23 . . . . .	<b>24</b>	
<b>25</b> Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .	<b>25</b>	
<b>26</b> Enter the amount, if any, from line 18 . . . . .	<b>26</b>	
<b>27</b> Subtract line 26 from line 25. If zero or less, <b>stop</b> ; you cannot take the nonbusiness energy property credit . . . . .	<b>27</b>	
<b>28</b> Enter the smaller of line 24 or line 27 . . . . .	<b>28</b>	
<b>29</b> Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions) . . . . .	<b>29</b>	
<b>30 Nonbusiness energy property credit.</b> Enter the smaller of line 28 or line 29. Also include this amount on Schedule 3 (Form 1040), line 5 . . . . .	<b>30</b>	