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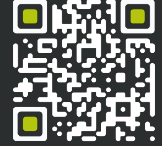
Building homes with Enverge® Spray Foam Insulation can save you up to \$5,000 for each single-family home and up to \$1,000 for each multi-family unit.*

KEY FEATURES OF THE 45L TAX CREDIT

- ✔ The Energy Efficient Home Credit offers increased tax incentives for achieving higher levels of energy efficiency
- ✔ Program runs from 1/1/23 through 12/31/32
- ✔ Offers \$2,500 per Single Family home or \$500 per Multi Family unit that meets **ENERGY STAR For Homes****
- ✔ Offers \$5,000 per Single Family home or \$1,000 per Multi Family unit that meets **The Department of Energy Zero Energy Ready Home (DOE ZERH**)**
- ✔ ENERGY STAR Partnership Agreement required for tax credit qualification

*Holcim and its affiliates (including Enverge) do not provide tax, legal, or accounting advice. This material has been prepared for informational purposes only. You should consult your own tax, legal and accounting advisors. **Energy Star For Homes and DOE ZERH versions vary by year.





SUBMISSION REQUIREMENTS

In order to submit for 45L tax reimbursement, new buildings must meet either the U.S. Department of Energy (DOE) Zero Energy Ready Home National Program Requirements, ENERGY STAR Single-Family New Homes National Program Requirements, or ENERGY STAR Manufactured Home National Program Requirements depending on what level of credit is claimed. A detailed energy analysis must be documented and certified by a licensed third party to submit for reimbursement.

Efficiency Requirements	Requirement for 2023 Tax Credit up to \$2,500	Requirement for 2023 Tax Credit up to \$5,000	Requirement for 2024/25 Tax Credit up to \$2,500	Requirement for 2024/25 Tax Credit up to \$5,000
All HVAC Within Conditioned Envelope	✗	✓	✓	✓
EPA Indoor Air Plus	✗	✓	✗	✓
2015 IECC U-Factor Envelope Baseline	✓	✓	✗	✗
2021 IECC U-Factor Envelope Baseline	✗	✗	✓	✓
Energy Star v3.1	✓	✓	✗	✗
Energy Star v3.2	✗	✗	✓	✓
DOE ZERH v1 Certified PV Ready	✗	✓	✗	✗
DOE ZERH v2 Certified PV, HP DHW & HVAC Ready	✗	✗	✗	✓
Projected HERS Range	50-60	45-55	40-50	35-45

**2026 requirements have not been released.

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TAX CREDIT REQUIREMENTS

2023 REQUIREMENTS

\$2,500 Single Family Home Tax Credit

- Envelope must meet 2015 IECC U-Factor Tables - *UA compliance meets this requirement allowing tradeoffs between opaque envelope areas.*
- Requires Energy Star v3.1 certification
- Projected HERS indices range of 50-60

\$5,000 Single Family Home Tax Credit (tier 1 requirements +)

- Requires DOE ZERH v1 certification
- Requires EPA Indoor Air Plus certification
- Pre-wired for PV with PV design
- Projected HERS indices range 45-55

2024 - 2025 REQUIREMENTS

\$2,500 Single Family Home Tax Credit

- Requires all HVAC within the conditioned envelope - *Exempts 10 linear feet of ductwork*
- Envelope must meet 2021 IECC U-Factor Tables - *UA compliance meets this requirement allowing tradeoffs between opaque envelope areas.*
- Requires Energy Star v3.2 certification
- Projected HERS indices range of 40-50

\$5,000 Single Family Home Tax Credit (tier 1 requirements +)

- Requires DOE ZERH v2 certification
- Requires EPA Indoor Air Plus certification
- Pre-wired for PV with PV design
- Projected HERS indices range 35-45