

# Federal

## Incentives/Policies for Renewables & Efficiency

### Residential Renewable Energy Tax Credit

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Last DSIRE Review: 12/11/2012

#### Program Overview:

State:	Federal
Incentive Type:	Personal Tax Credit
Eligible Renewable/Other Technologies:	Solar Water Heat, Photovoltaics, Wind, Fuel Cells, Geothermal Heat Pumps, Other Solar-Electric Technologies, Fuel Cells using Renewable Fuels
Applicable Sectors:	Residential
Amount:	30%
Maximum Incentive:	Solar-electric systems placed in service after 2008: no maximum Solar water heaters placed in service after 2008: no maximum Wind turbines placed in service after 2008: no maximum Geothermal heat pumps placed in service after 2008: no maximum Fuel cells: \$500 per 0.5 kW
Eligible System Size:	Fuel cells: 0.5 kW minimum
Equipment Requirements:	Solar water heating property must be certified by SRCC or a comparable entity endorsed by the state where the system is installed. At least half the energy used to heat the dwelling's water must be from solar. Geothermal heat pumps must meet federal Energy Star criteria. Fuel cells must have electricity-only generation efficiency greater than 30%.
Carryover Provisions:	Excess credit generally may be carried forward to next tax year
Start Date:	1/1/2006
Expiration Date:	12/31/2016
Web Site:	<a href="http://www.energystar.gov/taxcredits">http://www.energystar.gov/taxcredits</a>
Authority 1:	<a href="#">26 USC § 25D</a>
Date Enacted:	8/8/2005 (subsequently amended)
Date Effective:	1/1/2006
Expiration Date:	12/31/2016
Authority 2:	<a href="#">IRS Form 5695 &amp; Instructions: Residential Energy Credits</a>

Disclaimer: Please be advised, we are not authorized to provide tax advice, we are providing published information only from the IRS. Contact your tax adviser for exact information prior to purchasing this product.

The following 4 KWH Plug-In Add-On Kit description invoice will serve as our proposal /invoice to purchase the solar power generator with Prius / Camry / Lexus CT 200 PHEV conversion kit to qualify.

The following Solar Power Generator and 4 KWH Plug-In Add-On Kit description invoice will serve as our proposal /invoice to purchase the solar power generator with Prius PHEV conversion kit to qualify for the 30% Federal Tax Deduction as per the following description