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\$1500 ENERGY STAR CREDIT

On October 3, 2008, the U.S. President signed into law the "Emergency Economic Stabilization Act of 2008." This bill extended tax credits for energy efficient home improvements. Tax credits for these residential products, which had expired at the end of 2007, will now be available for improvements made during 2009. However, improvements made during 2008 are not eligible for a tax credit.

Home improvement tax credits are available for home improvements "placed in service" from January 1, 2009 through December 31, 2010. Credits are available for insulation, replacement windows, non-solar water heaters, and certain high efficiency heating and cooling equipment [metal roofing is also included in the list]. The maximum amount that a taxpayer may claim from all of these tax credits combined is \$1500 or 30% of the cost of materials over the lifetime of the tax credit (2009 and 2010).

Unfortunately, labor is not covered in the ENERGY STAR credit. For roofs, the material cost is all the tax credit applies to.

There are three documents that you will need to keep on file to support the tax credit. They are:

- 1. Manufacturer's Certificate*
- 2. DELTA Consolidated, LLC Energy Star Ratings*
- 3. Invoice from new roof (showing color and date)*

Visit energystar.gov for more information on the tax credit and how you can benefit from it.