

TaxSlayer Input Worksheet - Federal and Idaho Energy Credits

The rules for Federal and Idaho are not consistent and use different terminology and energy standards. The following tables provide a method to determine costs for each credit and their input into TaxSlayer for both the Federal Energy Credit and the Idaho subtraction/deduction. Refer to NTTC PUB 4012 Tab G and Idaho Instructions for additional requirements including eligibility and energy efficiency metrics.

Energy Efficiency Home Improvement Credit & Idaho Energy Efficiency Upgrades

Federal: Qualified Energy Efficiency Improvements - Form 5695 Part II

- ☐ Check here if the qualified energy efficiency improvements were installed in or on your **main home** located in the United States
- ☐ Check here if you are the original user of the qualified energy efficiency improvement
- ☐ Check here if the Components are reasonably expected to remain in use for at least 5 years
- ☐ Check here if any of these improvements were related to the construction of this main home (any expenses associated with new home construction are not allowed)

Idaho: Energy Efficiency Upgrades

- ☐ Your Idaho residence must have existed, been under construction or had a building permit issued on or before January 1, 2002 (Line 4 Energy Efficiency Upgrades)
- ☐ Must be your primary residence in Idaho

Federal Credit	Cost No Labor	Idaho Deduction Form 39R, Part B, Subtractions, Line 4	Cost With Labor
Cost of insulation or air sealing material or system specifically and primarily designed to reduce heat loss or gain of your home		Cost of energy efficiency improvement to residence's envelope or duct system <ul style="list-style-type: none"> ➤ added insulation ➤ insulated siding – insulation only ➤ weather stripping and caulking ➤ duct sealing and duct insulation 	
Cost of the most expensive qualifying door you bought		NA	
Cost of all other qualifying exterior doors		NA	
Cost of qualifying exterior windows and skylights		Cost of windows that <u>replace</u> less efficient existing windows Cost of storm windows	
		Total Cost: Energy Efficiency Upgrades	

(Continued on next page)

Federal: Residential Energy Property Expenditures

- ☐ Did you incur costs for qualified energy property installed on or in connections with a home located in the United States? Can be claimed for any home used as a residence by the Taxpayer (renters & 2nd homes).
- ☐ Was the qualified energy property originally placed into service by you?
- ☐ Must add the address of the home.

Idaho: Alternative Energy Device Deduction

- ☐ Must be your primary residence in Idaho

Federal Credit	Cost With Labor	Idaho Deduction Form 39R, Part B, Subtractions, Line 5	Cost With Labor
Cost of central air conditioners		NA	
Cost of natural gas, propane or oil water heater		Cost of natural gas or propane heating unit that <u>replaces</u> a noncertified wood stove	
Cost of natural gas, propane or oil furnace or hot water boiler		NA	
NA		Cost of an EPA certified wood stove or pellet stove that <u>replaces</u> a noncertified wood stove	
Cost of improvements or replacement of panelboards, sub panelboards, branch circuits or feeders		NA	
Cost of home energy audits		NA	
Cost of electric or natural gas heat pumps		NA	
Cost of electric or natural gas heat pump water heaters		NA	
Cost of biomass stoves and biomass boilers		NA	
		Line 5 Subtotal Cost (carry below)	

Residential Clean Energy Credit & Idaho Alternative Energy Devices**Federal: Residential Clean Energy Credit - Form 5695 Part I (OOS)****Idaho: Alternative Energy Device Deduction**

- ☐ Must be your primary residence in Idaho

Federal Credit	Cost	Idaho Deduction Form 39R, Part B, Subtractions, Line 5	Cost With Labor
Cost of solar, wind, and geothermal power generation	OOS	Cost of system using solar radiation, wind, or geothermal resource primarily to provide heating or cooling or produce electrical power.	
Cost of solar water heaters		Cost of a fluid-to-air heat pump operating on a fluid reservoir heated by solar radiation or geothermal resource.	
Cost of fuel cells	OOS	NA	
Cost of battery storage systems	OOS	NA	
		Line 5 Subtotal Cost	
		Line 5 Subtotal Cost (from above)	
		Line 5 Total Cost: Alternative Energy Devices per Note 1	

Note 1: Idaho Limit: 1st Year: 40%; Next 3 years: 20%; \$5000 yearly limit