

# Energy Efficiency Tax Credit (2011)

Incentive available to encourage use of cool metal roofing



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Homeowners installing qualified roofs in 2011 may be eligible for a federal tax credit worth up to 10% of the cost of materials, excluding installation, up to \$500 per home.

## Overview of tax credit

As part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, homeowners who install a cool metal roof during 2011 that meets Energy Star requirements can claim a tax credit for 10% of the cost of the materials, up to \$500. The credit excludes any installation costs, and must be substantiated by a Manufacturer's Certification issued from the company that manufactured the roofing materials.

There is also now a \$500 cap on the credit for the years 2006 through 2011 combined. If the credit has ever been claimed during this time frame, it counts against the \$500 limit.

The roof needs to be placed in service between January 1, 2011 and December 31, 2011, on a homeowner's primary residence. The metal roof needs to meet Energy Star's criteria for an energy efficient reflective roof as follows:

## Energy Star specifications

ROOF SLOPE	INITIAL SOLAR REFLECTANCE	3RD YEAR SOLAR REFLECTANCE
Low Slope (≤ 2:12 inches)	≥ 0.65	≥ 0.50
Steep Slope (> 2:12 inches)	≥ 0.25	≥ 0.15

NOTE: THERMAL EMITTANCE VALUES MUST BE REPORTED AS REQUIRED BY ENERGY STAR, BUT THEY ARE NOT A CONDITION OF CERTIFICATION.

An overview of Energy Star's Reflective Roof Products program, including a list of certified roof products is available at [www.energystar.gov/index.cfm?c=roof\\_prods.pr\\_roof\\_products](http://www.energystar.gov/index.cfm?c=roof_prods.pr_roof_products).

Not all roofs or colors will qualify for the credit, so it's important to research any purchase carefully and make sure that the manufacturer can provide the appropriate documentation.

## Manufacturer's Certification statement

A Manufacturer's Certification statement is a signed statement provided by the roofing manufacturer certifying that the product or component qualifies for the tax credit. Taxpayers must keep a copy of the certification statement for their records, but do not have to submit a copy with their tax return.

## Consult a tax professional

This document is designed to offer a quick overview of the available tax credits, and homeowners should seek professional tax advice if they have further questions about what is eligible.

The proper IRS form to fill out to claim this credit is IRS Form 5695, and is available on the IRS web site at [www.irs.gov](http://www.irs.gov).

If you have further questions on this credit, you can visit both the IRS web site and the Energy Star web site at [www.energystar.gov/taxcredits](http://www.energystar.gov/taxcredits).

## History of tax incentives

The federal government has been promoting energy efficiency through tax credits for some time. The Energy Policy Act of 2005 first established the energy efficiency tax credits that were effective in 2006 & 2007. The majority of these tax credits were for 10% of the cost, up to \$500.

On October 3, 2008 former President Bush signed the Emergency Economic Stabilization Act of 2008 to put many of the tax credits back in place for 2009, and increased the credit to 30%, up to \$1,500.

On February 17, 2009 President Obama signed into law the American Recovery and Reinvestment Act of 2009, which among other changes extended the tax credit through 2010.

On December 17, 2010, President Obama signed the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which extended the tax credit through 2011, but at the reduced levels of 2006-2007. It also includes a cap of \$500 on the amount homeowners can claim from 2006-2011.





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