## Form **8908**(Rev. December 2024) Department of the Treasury Internal Revenue Service

**Energy Efficient Home Credit** 

Attach to your tax return.

Go to www.irs.gov/Form8908 for instructions and the latest information.

OMB No. 1545-1979

Attachment Sequence No. **153** 

Name(s) shown on return

Identifying number

| during | To claim this credit, you must be an eligible contractor who owned and had a bas<br>g its construction and before it was acquired by a person for use as a residence du<br>tion of an eligible contractor.                                                                                                                                                                                         |    |    |  |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|--|
|        | Complete Part II and list the person or business (certifier) you used to secur efficiency savings for the home(s) for which you are claiming the credit, and enlisted in Part II here. See instructions for the definition of a certifier                                                                                                                                                          |    |    |  |
|        | Enter the total number of home certifications reported in Part II, column (c). This elines 1a, 2a, 3a, 4a, 5a, and 6a below                                                                                                                                                                                                                                                                        |    |    |  |
| Part   | I. Information About Your Qualified Homes                                                                                                                                                                                                                                                                                                                                                          |    |    |  |
| 1a     | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program meeting the single-family home requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions | 1a |    |  |
| b      | Multiply line 1a by \$2,500                                                                                                                                                                                                                                                                                                                                                                        |    | 1b |  |
| 2a     | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions                                                 | 2a |    |  |
| b      | Multiply line 2a by \$5,000                                                                                                                                                                                                                                                                                                                                                                        |    | 2b |  |
| 3a     | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements and the prevailing wage requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions                | 3a |    |  |
| b      | Multiply line 3a by \$2,500                                                                                                                                                                                                                                                                                                                                                                        |    | 3b |  |
| 4a     | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the prevailing wage requirements and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions                                                          | 4a |    |  |
| b      | Multiply line 4a by \$5,000                                                                                                                                                                                                                                                                                                                                                                        |    | 4b |  |
| 5a     | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements but not meeting the prevailing wage requirements and not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions    | 5a |    |  |
| b      | Multiply line 5a by \$500                                                                                                                                                                                                                                                                                                                                                                          |    | 5b |  |

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|----------------------------------------|----------------------------------------------------------------------------|--|--|--|--|--|
| Part                                   | I. Information About Your Qualified Homes (continued)                      |  |  |  |  |  |
| 6a                                     | Enter the total number of qualified new energy efficient homes eligible to |  |  |  |  |  |

| 6a | Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program not meeting the prevailing wage requirements but certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions |    |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| b  | Multiply line 6a by \$1,000                                                                                                                                                                                                                                                                                                                   | 6b |  |
| 7  | Energy efficient home credit from partnerships and S corporations (see instructions)                                                                                                                                                                                                                                                          | 7  |  |
| 8  | Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1p                                                                                                                                                                    | 8  |  |

## Part II. Certifier Information

| - 411 | ii. Certifier iiiformation                         |                                      |                                                            |                                                                                 |                                          |
|-------|----------------------------------------------------|--------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------|
|       | (a)  Name of issuing certifier  (see instructions) | (b) State where certifier is located | (c)<br>Number of your homes<br>certified by this certifier | (d) Number of certifications that were modified from the original certification | <b>(e)</b><br>Reserved for<br>future use |
| 1     |                                                    |                                      |                                                            |                                                                                 |                                          |
| 2     |                                                    |                                      |                                                            |                                                                                 |                                          |
| 3     |                                                    |                                      |                                                            |                                                                                 |                                          |
| 4     |                                                    |                                      |                                                            |                                                                                 |                                          |
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| 36    |                                                    |                                      |                                                            |                                                                                 |                                          |
| 37    |                                                    |                                      |                                                            |                                                                                 |                                          |
| 38    |                                                    |                                      |                                                            |                                                                                 |                                          |
|       |                                                    |                                      |                                                            | - 0                                                                             | 908 (Pay 12 2024                         |