

Federal Tax Credit Process

This Tax Credit is for Builders Only

1. For the Federal Energy Policy ACT 2005 Tax Credit you can build a house of any size.
2. **Before construction starts** select a Home Energy Rating System (HERS) Rater. A list of Raters can be found on the RESNET web site at www.resnet.us under Builder Resources > RESNET Certified Rater Directory.

*(Please note: If your house qualifies for the Federal Tax Credit it can **also** qualify for Energy Star Certification. We encourage you to ask your Rater to enroll your house in the Energy Star Program for further proof to the IRS *and* potential buyers that your house is energy efficient.)*
3. Have your Rater model your house plans using RESNET approved software to determine the IECC 2004 Energy Savings percentage and the Federal energy savings Target.
4. For the Federal \$2,000 Tax Credit work with your Rater to select energy related building components that will enable your house to score below the Target savings amount of 50% less than the 2004 IECC for heating and cooling.
5. At the Pre-Drywall stage of construction the Rater will perform a **First Inspection** or Pre-Drywall Inspection that includes the Energy Star Thermal Bypass Checklist.
6. After construction is complete the Rater will perform a **Final Inspection** that includes a Blower Door Test and a Duct Blaster Test. The Rater will issue you a report and process the Energy Star certification.
7. Keep a copy of the Rater Reports and a copy of the Energy Star Sticker for Tax audit purposes.
8. Claim this house on the IRS form 8908 for \$2,000 Federal Tax Credit.

GWS has a National Rater Network of qualified HERS Raters.

Please contact us for any assistance we may provide.

888-488-0206

