

WHAT TO BUY IN 2009

By making certain purchases in 2009 you can not only help the environment, but get a tax credit as well! These credits are available for home improvements, such as insulation, replacement windows, water heaters, certain high efficiency heating and cooling equipment, and biomass stoves, as well as vehicles.

If you are building a new home, you can qualify for the tax credit for photovoltaics, solar water heaters, small wind systems and fuel cells, but you cannot qualify for the tax credits for windows, doors, insulation, roofing, HVAC, or non-solar water heaters. Below is a list of the available credits:

	If you buy these qualifying products...	You can get this in return...	
Windows and Doors	Exterior windows and skylights, storm windows, exterior doors and storm doors	30% of cost.	Up to a limit of \$1,500 for all property improvements placed in service in 2009 and 2010 (except biomass stoves which must be placed in service after 2/12/2009).
Roofing	Metal roofs or asphalt roofs	30% of cost.	
Insulation	Insulation	30% of cost.	
Heating, cooling and water heaters	Central A/C, Air source heat, pumps, geo-thermal heat pump, gas, oil, propane furnace or hot water boiler, advanced main air circulating fan	30% of cost.	
	Gas, oil, propane water heater, electric heat pump water heater	30% of cost.	
	Biomass stove	30% of cost.	
Vehicles	Electric low-speed vehicles, motorcycles, and three-wheeled vehicles	10% of cost up to \$2,500	
	Vehicles converted into qualified plug-in.	10% of cost if placed in service before 2012 up to \$4,000	
	Full scale commercial plug-in electric vehicles	Up to \$7,500 depending on battery capacity (Begins in 2010 and will phase out over the year for each manufacturer after they sell 200,000 plug-in vehicles). However, this is capped at \$2,500 if the battery has a less than a 5 Kilowatt per hour capacity.	
	Bonus for installing clean fuel refueling system at home.	50% of cost up to \$2,000 through 2010 for most refueling and through 2014 for hydrogen refueling.	
	Any new automobile, motorcycle, or truck with a gross vehicle weight of no more than 8,500 pounds, and motor homes purchased between 2/12/2009 and 1/10/2010.	A deduction for state and local sales and excise taxes paid on amounts up to \$49,500. The deduction is subject to a phase-out for taxpayers with adjusted gross income in excess of \$125,000 (\$250,000 in the case of a joint return).	
Solar Energy Systems	Solar water heating	30% of cost.	
	Photovoltaic systems (solar electricity equipment)	30% of cost.	
Small wind energy systems	Small wind energy systems	30% of cost.	
Fuel Cells	Fuel Cells	30% of cost of up to a maximum \$500 annual credit for each half kilowatt of electric capacity from fuel cell plants.	

All products must meet tax credit specifications to qualify. Please visit <http://www.eere.energy.gov/> for more information.