



ENERGY STAR® RESIDENTIAL NEW CONSTRUCTION PROGRAMS



As part of the recently passed [Inflation Reduction Act](#), the Section 45L Tax Credit for Energy Efficient New Homes has been updated and extended. For homes and units acquired on or after January 1, 2023, the base level tax credit will be specifically tied to ENERGY STAR certification for single-family, manufactured, and multifamily homes. This tax credit has been extended through 2032. Details are below:

- **[Single-Family New Homes](#)** - \$2,500 available for ENERGY STAR certified homes.
 - January 1, 2023 – December 31, 2024: ENERGY STAR Single-Family New Home National Version 3.1 (or the regional program requirements applicable to the home).
 - January 1, 2025 – December 31, 2032: ENERGY STAR Single-Family New Homes National Version 3.2 (or the regional program requirements applicable to the home).
- **[Manufactured Homes](#)** - \$2,500 available for ENERGY STAR certified manufactured homes meeting the most recent ENERGY STAR Manufactured New Homes program requirements (currently Version 2, with Version 2.1 currently proposed to be implemented in May 2023).
- **[Multifamily](#)** - \$500 available for ENERGY STAR certified multifamily units meeting the ENERGY STAR Multifamily New Construction National program requirements (or the regional program requirements) applicable to the dwelling unit, as specified in Section 13304. A larger tax credit is available for multifamily projects that meet prevailing wage requirements.

A larger tax credit is available for homes that are certified to DOE's [Zero Energy Ready \(ZERH\) Program](#), which requires ENERGY STAR certification as a prerequisite.

All official information related to the tax credit will be determined and published by the IRS. The ENERGY STAR team is committed to keeping our partners informed as the IRS works to develop updated documents and guidance.

We're here to help. If you have any questions or need assistance with ENERGY STAR, please contact us at energystarhomes@energystar.gov.

Sincerely,
EPA's ENERGY STAR Residential New Construction Team

The future starts here.



Learn more at
energystar.gov/homes



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