

ENERGY STAR® PROGRAM CHANGES

Beginning **October 23, 2023**, the requirements for a door or window product to meet ENERGY STAR certification are changing.



Windows, sliding glass doors and entry doors (swinging and sliding) must meet specific U-Factor and SHGC criteria as outlined below.

VERSION 6.0 (Effective through October 22, 2023)

WINDOWS

Climate Zone	U-Factor	SHGC	
Northern	≤ 0.27	Any	Prescriptive
	= 0.28	≥ 0.32	Equivalent Energy Performance
	= 0.29	≥ 0.37	
	= 0.30	≥ 0.42	
North Central	≤ 0.30	≤ 0.40	
South Central	≤ 0.30	≤ 0.25	
Southern	≤ 0.40	≤ 0.25	

VERSION 7.0 (Effective October 23, 2023)

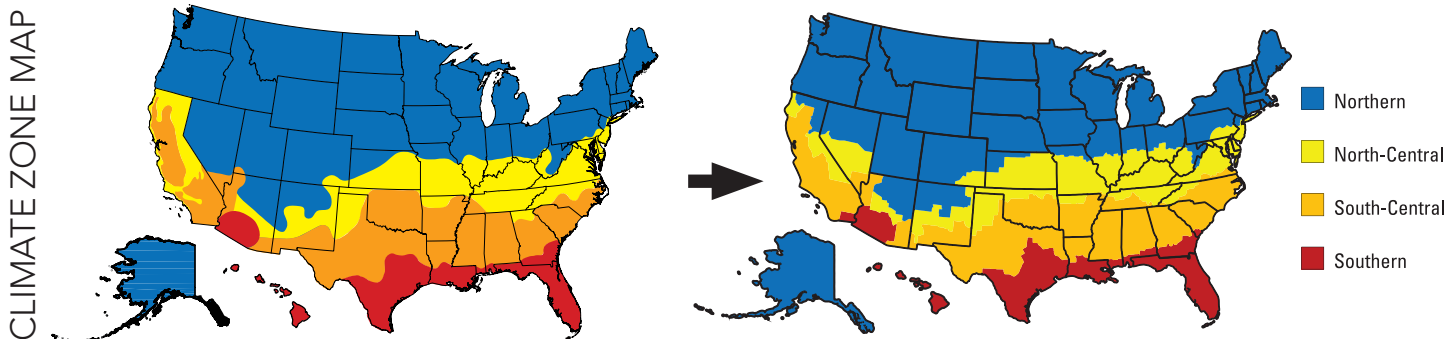
Climate Zone	U-Factor	SHGC	
Northern	≤ 0.22	≥ 0.17	Prescriptive
	= 0.23	≥ 0.35	Equivalent Energy Performance
	= 0.24		
	= 0.25	≥ 0.40	
	= 0.26		
North Central	≤ 0.25	≤ 0.40	
South Central	≤ 0.28	≤ 0.23	
Southern	≤ 0.32	≤ 0.23	

ENTRY DOORS

Glazing Level	U-Factor	SHGC
Opaque	≤ 0.17	No Rating
≤ 1/2 Lite	≤ 0.25	≤ 0.25
> 1/2 Lite	≤ 0.30	Northern North-Central ≤ 0.40
		Southern South-Central ≤ 0.25

Glazing Level	U-Factor	SHGC
Opaque	≤ 0.17	No Rating
≤ 1/2 Lite	≤ 0.23	≤ 0.23
> 1/2 Lite	≤ 0.26	Northern North-Central ≤ 0.40
		Southern South-Central ≤ 0.23

■ = change



* Map is segmented at the county level.

25C TAX CREDIT CHANGES

To qualify for a tax credit, a door or window product must meet ENERGY STAR® certification by the manufacturer, following guidelines from the Environmental Protection Agency (EPA).

The credit is allowed for qualifying property placed in service on or after **January 1, 2023**, and through **December 31, 2032**.

- ✓ Qualified energy efficiency improvements
- ✓ Residential energy property expenditures
- ✓ Home energy audits

	OLD 25C TAX CREDIT	NEW 25C TAX CREDIT
Timing	Retroactively extended through December 31, 2022	January 1, 2023, through December 31, 2032
Limits	\$500 lifetime limit for all qualified products	No lifetime limits \$1,200 annual limit for all qualified products
Eligible Amounts	10% of product cost Windows: \$200 lifetime limit for ENERGY STAR Version 6.0 Doors: \$500 lifetime limit for ENERGY STAR Version 6.0	30% of product cost Windows: \$600 annual limit for ENERGY STAR Most Efficient Doors: \$500 annual limit (\$250 per exterior door) for applicable ENERGY STAR requirements

ENERGY EFFICIENT HOME IMPROVEMENT CREDIT



Exterior Doors – 30% of costs up to \$250 per door, up to a total of \$500
 ✓ Must meet applicable ENERGY STAR® requirements (see other side of this flyer).



Windows – 30% of costs up to \$600
 ✓ Must meet ENERGY STAR Most Efficient certification requirements (see Most Efficient flyer).



There is a **\$1,200 aggregate yearly tax credit maximum** for all building envelope components, home energy audits and energy property.



To qualify, a home must be **located in the United States** and must be **owned and used by the taxpayer** as the taxpayer's principal residence.



A taxpayer can claim the credit only for qualifying expenditures incurred for an existing home or for an addition to or renovation of an existing home, and not for a newly constructed home.



A taxpayer **may not include labor costs** for qualified energy-efficient building envelope components including doors and windows.



Scan to view the full IRS Fact Sheet



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