



## **IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)**

You can prepare this tax form for Tax Year 2011 online and efile it from Jan. 17, 2012, until late October, 2012. After the IRS stops accepting tax returns via efile in October, you can still prepare tax forms for 2011 online with efile.com. After December 15, 2012, tax forms for 2011 must be prepared offline and mailed to the IRS.

If you need to prepare tax returns for previous tax years, you can [work with an efile.com Tax Professional](#).

Check the efile.com website for a wide range of current [IRS Tax Publications](#).  
View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).  
Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).

Download IRS Federal Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004-2008](#)

Get online [answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to work with a tax professional to prepare your return, you can [contact an efile.com TaxPro](#).

Name(s) shown on return

Your social security number

**Part I Nonbusiness Energy Property Credit**

**1a** Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) . . . . . ▶

**1a**  Yes  No

**Caution:** If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.

**b** Print the complete address of the main home where you made the qualifying improvements.

**Caution:** You can only have one main home at a time.

Number and street . . . . . Unit No.

City, State, and ZIP code

**c** Were any of these improvements related to the construction of this main home? . . . . . ▶

**1c**  Yes  No

**Caution:** If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

**2** Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.

<b>a</b> Amount, if any, from line 12 of your 2006 Form 5695 . . . . .	<b>2a</b>		
<b>b</b> Amount, if any, from line 15 of your 2007 Form 5695 . . . . .	<b>2b</b>		
<b>c</b> Amount, if any, from line 11 of your 2009 Form 5695 . . . . .	<b>2c</b>		
<b>d</b> Amount, if any, from line 11 of your 2010 Form 5695 . . . . .	<b>2d</b>		

**2e**

**e** Add lines 2a through 2d. If \$500 or more, **stop**; you cannot take the nonbusiness energy property credit  
**3** Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

<b>a</b> Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC . . . . .	<b>3a</b>		
<b>b</b> Exterior doors that meet or exceed the Energy Star program requirements . . . . .	<b>3b</b>		
<b>c</b> Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home . . . . .	<b>3c</b>		
<b>d</b> Exterior windows and skylights that meet or exceed the Energy Star program requirements . . . . .	<b>3d</b>		
<b>e</b> Maximum amount of cost on which the credit can be figured . . . . .	<b>3e</b>		
<b>f</b> If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0- . . . . .	<b>3f</b>		
<b>g</b> Subtract line 3f from line 3e. If zero or less, enter -0- . . . . .	<b>3g</b>		

**3h**

**h** Enter the smaller of line 3d or line 3g . . . . .  
**4** Add lines 3a, 3b, 3c, and 3h . . . . .  
**5** Multiply line 4 by 10% (.10) . . . . .

**4**

**5**

**6** Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

<b>a</b> Energy-efficient building property. Do not enter more than <b>\$300</b> . . . . .	<b>6a</b>		
<b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than <b>\$150</b> . . . . .	<b>6b</b>		
<b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b> . . . . .	<b>6c</b>		

**7**

**8**

**9**

**10**

**11**

**12**

**13**

**14**

**7** Add lines 6a through 6c . . . . .  
**8** Add lines 5 and 7 . . . . .  
**9** Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .  
**10** Enter the amount, if any, from line 2e . . . . .  
**11** Subtract line 10 from line 9. If zero or less, **stop**; you cannot take the nonbusiness energy property credit. . . . .  
**12** Enter the smaller of line 8 or line 11 . . . . .  
**13** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .  
**14 Nonbusiness energy property credit.** Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)

**Note.** Skip lines 15 through 25 if you only have a **credit carryforward from 2010.**

<b>15</b> Qualified solar electric property costs . . . . .	<b>15</b>		
<b>16</b> Qualified solar water heating property costs . . . . .	<b>16</b>		
<b>17</b> Qualified small wind energy property costs . . . . .	<b>17</b>		
<b>18</b> Qualified geothermal heat pump property costs . . . . .	<b>18</b>		
<b>19</b> Add lines 15 through 18 . . . . .	<b>19</b>		
<b>20</b> Multiply line 19 by 30% (.30) . . . . .	<b>20</b>		
<b>21a</b> Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) . . . . . <b>▶</b>	<b>21a</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>Caution:</b> If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 21b through 25.			
<b>b</b> Print the complete address of the main home where you installed the fuel cell property.			
_____			
Number and street		_____	
		Unit No.	
_____			
City, State, and ZIP code			
<b>22</b> Qualified fuel cell property costs . . . . .	<b>22</b>		
<b>23</b> Multiply line 22 by 30% (.30) . . . . .	<b>23</b>		
<b>24</b> Kilowatt capacity of property on line 22 above <b>▶</b> _____ x \$1,000	<b>24</b>		
<b>25</b> Enter the smaller of line 23 or line 24 . . . . .	<b>25</b>		
<b>26</b> Credit carryforward from 2010. Enter the amount, if any, from your 2010 Form 5695, line 28 . . . . .	<b>26</b>		
<b>27</b> Add lines 20, 25, and 26 . . . . .	<b>27</b>		
<b>28</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>28</b>		
<b>29</b> <b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 15; and Schedule R, line 22.  <b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 14 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 15.	<b>29</b>		
<b>30</b> Subtract line 29 from line 28. If zero or less, enter -0- here and on line 31 . . . . .	<b>30</b>		
<b>31</b> <b>Residential energy efficient property credit.</b> Enter the smaller of line 27 or line 30. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>31</b>		
<b>32</b> Credit carryforward to 2012. If line 31 is less than line 27, subtract line 31 from line 27 . . . . .	<b>32</b>		

## General Instructions

Section references are to the Internal Revenue Code.

### What's New

**Nonbusiness energy property credit—extended, limited.** This credit is available for property placed in service in 2011, but with new limitations. The credit now has a lifetime limit of \$500, of which only \$200 may be used for windows.

**Nonbusiness energy property credit—allowance of credit.** This credit still consists of qualified energy efficiency improvements and residential energy property costs, but it is figured differently. Subject to the lifetime limits, only 10% of qualified energy efficiency improvements is allowed. Subject to the lifetime limits, the residential energy property costs are limited to \$300 for energy-efficient building property, \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and \$50 for any advanced main air circulating fan.

**Nonbusiness energy property credit—energy standards.** Exterior windows, doors, and skylights must now just meet or exceed the Energy Star program requirements. Wood stoves must have a thermal efficiency rating of at least 75%. Natural gas, propane, or oil furnaces or hot water boilers must achieve an annual fuel utilization efficiency rate of not less than 95.

**Nonbusiness energy property credit—subsidized energy financing.** Expenditures which are made from subsidized energy financing cannot be used to figure the credit.

**Future developments.** The IRS has created a page on IRS.gov for information about Form 5695 and its instructions, at [www.irs.gov/form5695](http://www.irs.gov/form5695). Information about any future developments affecting Form 5695 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

Use Form 5695 to figure and take your residential energy credits. The residential energy credits are:

- The nonbusiness energy property credit, and
- The residential energy efficient property credit.

Also use Form 5695 to take any residential energy efficient property credit carryforward from 2010 or to carry the unused portion of the credit to 2012.

### Who Can Take the Credits

You may be able to take the credits if you made energy saving improvements to your home located in the United States in 2011.

**Home.** A home is where you lived in 2011 and can include a house, houseboat, mobile home, cooperative apartment, condominium, and a manufactured home that conforms to Federal Manufactured Home Construction and Safety Standards.

You must reduce the basis of your home by the amount of any credits allowed.

**Main home.** Your main home is generally the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, or vacation, will not change your main home.

**Costs.** For purposes of both credits, costs are treated as being paid when the original installation of the item is completed, or in the case of costs connected with the reconstruction of your home, when your original use of the reconstructed home begins. For purposes of the residential energy efficient property credit only, costs connected with the construction of a home are treated as being paid when your original use of the constructed home begins. If less than 80% of the use of an item is for nonbusiness purposes, only that portion of the costs that is allocable to the nonbusiness use can be used to determine either credit.



*The nonbusiness energy property credit (Part I) is only available for existing homes. Only the residential energy efficient property credit (Part II) is available for both existing homes and homes being constructed.*

**Association or cooperative costs.** If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation.



*If you received a subsidy from a public utility for the purchase or installation of an energy conservation product and that subsidy was not included in your gross income, you must reduce your cost for the product by the amount of that subsidy before you compute your credit. This rule also applies if a third party (such as a contractor) receives the subsidy on your behalf.*

**Subsidized energy financing.** Any amounts provided for by subsidized energy financing cannot be used to figure the nonbusiness energy property credit. This is financing provided under a federal, state, or local program, the principal purpose of which is to provide subsidized financing for projects designed to conserve or produce energy.

### Nonbusiness Energy Property Credit (Part I)

You may be able to take a credit equal to the sum of:

1. 10% of the amount paid or incurred for qualified energy efficiency improvements installed during 2011, and
  2. Any residential energy property costs paid or incurred in 2011.
- However, this credit is limited as follows.
- A total combined credit limit of \$500 for all tax years after 2005.
  - A combined credit limit of \$200 for windows for all tax years after 2005.
  - A credit limit for residential energy property costs for 2011 of \$50 for any advanced main air circulating fan; \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler; and \$300 for any item of energy efficient building property.



*If the total of any nonbusiness energy property credits you have taken in previous years (after 2005) is more than \$500, you generally cannot take the credit in 2011.*

**Qualified energy efficiency improvements.** Qualified energy efficiency improvements are the following building envelope components installed on or in your main home that you owned during 2011 located in the United States if the original use of the component begins with you, the component can be expected to remain in use at least 5 years, and the component meets certain energy standards.

- Any insulation material or system that is specifically and primarily designed to reduce heat loss or gain of a home when installed in or on such a home.
- Exterior windows and skylights.
- Exterior doors.
- Any metal roof with appropriate pigmented coatings or asphalt roof with appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home.

For purposes of figuring the credit, do not include amounts paid for the onsite preparation, assembly, or original installation of the building envelope component.



*To qualify for the credit, qualified energy efficiency improvements must meet certain energy efficiency requirements. See Lines 3a Through 3h, later, for details.*

**Residential energy property costs.** Residential energy property costs are costs of new qualified energy property that is installed on or in connection with your main home that you owned during 2011 located in the United States. Include any labor costs properly allocable to the onsite preparation, assembly, or original installation of the energy property. Qualified residential energy property is any of the following.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; natural gas, propane, or oil water heaters; and stoves that use biomass fuel.
- Qualified natural gas, propane, or oil furnaces and qualified natural gas, propane, or oil hot water boilers.
- Certain advanced main air circulating fans used in natural gas, propane, or oil furnaces.



To qualify for the credit, qualified residential energy property must meet certain energy efficiency requirements. See Lines 6a Through 6c, later, for details.

**Joint ownership of qualified property.** If you and a neighbor shared the cost of qualifying property to benefit each of your main homes, both of you can take the nonbusiness energy property credit. You figure your credit on the part of the cost you paid. The limit on the amount of the credit applies to each of you separately.

**Married taxpayers with more than one home.** If both you and your spouse owned and lived apart in separate main homes, the limit on the amount of the credit applies to each of you separately. If you are filing separate returns, both of you would complete a separate Form 5695. If you are filing a joint return, figure your nonbusiness energy property credit as follows.

1. Complete lines 1a through 1c and 3 through 8 of a separate Form 5695 for each main home.
2. Figure the amount to be entered on line 8 of both forms (but not more than \$500 for each form) and enter the combined amount on line 8 of one of the forms.
3. On line 9 of the form with the combined amount on line 8, cross out the preprinted \$500 and enter \$1,000.
4. On the dotted line to the left of line 9, enter "More than one main home." Then, complete the rest of this form, including lines 2a through 2e. The amount on line 2e can exceed \$500.
5. Attach both forms to your return.

**Joint occupancy.** If you owned your home jointly with someone other than your spouse, each owner must complete his or her own Form 5695. To figure the credit, there are no maximum qualifying costs for insulation, exterior doors, and a metal or asphalt roof. Enter the amounts you paid for these items on the appropriate lines of Form 5695, Part I. For windows and residential energy property costs, the amount allocable to you is the smaller of:

1. The amount you paid, or
2. The maximum qualifying cost\* of the property multiplied by a fraction. The numerator is the amount you paid and the denominator is the total amount paid by you and all other owners.

\*\$2,000 for windows; \$300 for energy-efficient building property; \$150 for qualified natural gas, propane, or oil furnace or hot water boiler; or \$50 for an advanced main air circulating fan.

## Residential Energy Efficient Property Credit (Part II)

You may be able to take a credit of 30% of your costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Include any labor costs properly allocable to the onsite preparation, assembly, or original installation of the residential energy efficient property and for piping or wiring to interconnect such property to the home. The credit amount for costs paid for qualified fuel cell property is limited to \$500 for each one-half kilowatt of capacity of the property.

**Qualified solar electric property costs.** Qualified solar electric property costs are costs for property that uses solar energy to generate electricity for use in your home located in the United States. No costs relating to a solar panel or other property installed as a roof (or portion thereof) will fail to qualify solely because the property constitutes a structural component of the structure on which it is installed. The home does not have to be your main home.

**Qualified solar water heating property costs.** Qualified solar water heating property costs are costs for property to heat water for

use in your home located in the United States if at least half of the energy used by the solar water heating property for such purpose is derived from the sun. No costs relating to a solar panel or other property installed as a roof (or portion thereof) will fail to qualify solely because the property constitutes a structural component of the structure on which it is installed. To qualify for the credit, the property must be certified for performance by the nonprofit Solar Rating Certification Corporation or a comparable entity endorsed by the government of the state in which the property is installed. The home does not have to be your main home.

**Qualified small wind energy property costs.** Qualified small wind energy property costs are costs for property that uses a wind turbine to generate electricity for use in connection with your home located in the United States. The home does not have to be your main home.

**Qualified geothermal heat pump property costs.** Qualified geothermal heat pump property costs are costs for qualified geothermal heat pump property installed on or in connection with your home located in the United States. Qualified geothermal heat pump property is any equipment that uses the ground or ground water as a thermal energy source to heat your home or as a thermal energy sink to cool your home. To qualify for the credit, the geothermal heat pump property must meet the requirements of the Energy Star program that are in effect at the time of purchase. The home does not have to be your main home.

**Qualified fuel cell property costs.** Qualified fuel cell property costs are costs for qualified fuel cell property installed on or in connection with your main home located in the United States. Qualified fuel cell property is an integrated system comprised of a fuel cell stack assembly and associated balance of plant components that converts a fuel into electricity using electrochemical means. To qualify for the credit, the fuel cell property must have a nameplate capacity of at least one-half kilowatt of electricity using an electrochemical process and an electricity-only generation efficiency greater than 30%.



Costs allocable to a swimming pool, hot tub, or any other energy storage medium which has a function other than the function of such storage do not qualify for the residential energy efficiency credit.

**Joint occupancy.** If you occupied your home jointly with someone other than your spouse, each occupant must complete his or her own Form 5695. To figure the credit, the maximum qualifying costs that can be taken into account by all occupants for qualified fuel cell property costs is \$1,667 for each one-half kilowatt of capacity of the property. The amount allocable to you for qualified fuel cell property costs is the lesser of:

1. The amount you paid, or
2. The maximum qualifying cost of the property multiplied by a fraction. The numerator is the amount you paid and the denominator is the total amount paid by you and all other occupants.

These rules do not apply to married individuals filing a joint return.

**Example.** Taxpayer A owns a house with Taxpayer B where they both reside. In 2011, they installed qualified fuel cell property at a cost of \$20,000 with a kilowatt capacity of 5. Taxpayer A paid \$12,000 towards the cost of the property and Taxpayer B paid the remaining \$8,000. The amount to be allocated is \$16,670 (\$1,667 x 10 (kilowatt capacity x 2)). The amount of cost allocable to Taxpayer A is \$10,002 (\$16,670 x \$12,000/\$20,000). The amount of cost allocable to Taxpayer B is \$6,668 (\$16,670 x \$8,000/\$20,000).

## Specific Instructions

### Part I

#### Nonbusiness Energy Property Credit

##### Before you begin Part I:

Figure the amount of any credit for the elderly or the disabled you are claiming.

**Lines 1a Through 1c**

**Line 1a.** To qualify for the credit, any qualified energy efficiency improvements or residential energy property costs must have been for your main home located in the United States. See *Main home*, earlier. If you check the “No” box, you cannot take the nonbusiness energy property credit.

**Line 1b.** Enter the full address of your main home during 2011.

**Line 1c.** You may only include expenses for qualified improvements for an existing home or for an addition or renovation to an existing home, and not for a newly constructed home. If you check the “Yes” box, you cannot claim any expenses for qualified improvements that are related to the construction of your home, even if the improvement is installed after you have moved into the home.

**Lines 2a Through 2e**

Enter the nonbusiness energy property credits that you took in 2006, 2007, 2009, and 2010 on the appropriate lines. If the total of the credits already taken is \$500 or more, you generally cannot take this credit in 2011.

**Lines 3a Through 3h**

**Note.** A reference to the IECC is a reference to the 2009 International Energy Conservation Code as in effect (with supplements) on February 17, 2009.



*Do not include on lines 3a through 3d any amounts paid for the onsite preparation, assembly, or original installation of the components.*

**Line 3a.** Enter the amounts you paid for any insulation material or system (including any vapor retarder or seal to limit infiltration) that is specifically and primarily designed to reduce the heat loss or gain of your home when installed in or on such home and meets the prescriptive criteria established by the IECC.



*A component is not specifically and primarily designed to reduce the heat loss or gain of your home if it provides structural support or a finished surface (such as drywall or siding) or its principal purpose is to serve any function unrelated to the reduction of heat loss or gain.*

**Line 3b.** Enter the amounts you paid for exterior doors that meet or exceed the Energy Star program requirements.

**Line 3c.** Enter the amounts you paid for a metal roof with the appropriate pigmented coatings or an asphalt roof with the appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation.

**Line 3d.** Enter the amounts you paid for exterior windows and skylights that meet or exceed the Energy Star program requirements.



*If you took the credit for windows in 2006, 2007, 2009, or 2010 you may not be able to include window expenses this year.*

**Line 3f.** If you reported expenses on your 2006 Form 5695, line 2b; 2007 Form 5695, line 2d; 2009 Form 5695, line 2b; or 2010 Form 5695, line 2b; then use the worksheet next to figure the amount to enter on line 3f.

**Window Expense Worksheet—Line 3f**

1. Enter the amount from your 2006 Form 5695, line 2b . . . . . **1.** \_\_\_\_\_
2. Enter the amount from your 2007 Form 5695, line 2d . . . . . **2.** \_\_\_\_\_
3. Enter the amount from your 2009 Form 5695, line 2b . . . . . **3.** \_\_\_\_\_
4. Enter the amount from your 2010 Form 5695, line 2b . . . . . **4.** \_\_\_\_\_
5. Add lines 3 and 4 . . . . . **5.** \_\_\_\_\_
6. Multiply line 5 by 3.0 . . . . . **6.** \_\_\_\_\_
7. Add lines 1, 2, and 6. Also enter this amount on Form 5695, line 3f . . . . . **7.** \_\_\_\_\_

**Manufacturer’s certification.** For purposes of taking the credit, you can rely on a manufacturer’s certification in writing that a building envelope component is an eligible building envelope component. Do not attach the certification to your return. Keep it for your records.

**Lines 6a Through 6c**



*Also include on lines 6a through 6c any labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.*

**Line 6a.** Enter the amounts you paid for energy-efficient building property. Energy-efficient building property is any of the following.

- An electric heat pump water heater that yields an energy factor of at least 2.0 in the standard Department of Energy test procedure.
- An electric heat pump that achieves the highest efficiency tier established by the Consortium for Energy Efficiency (CEE) as in effect on January 1, 2009.
- A central air conditioner that achieves the highest efficiency tier that has been established by the CEE as in effect on January 1, 2009.
- A natural gas, propane, or oil water heater that has an energy factor of at least 0.82 or a thermal efficiency of at least 90%.
- A stove that uses the burning of biomass fuel to heat your home or heat water for your home that has a thermal efficiency rating of at least 75%. Biomass fuel is any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.

Do not enter more than \$300 on line 6a.

**Line 6b.** Enter the amounts you paid for a natural gas, propane, or oil furnace or hot water boiler that achieves an annual fuel utilization rate of at least 95.

Do not enter more than \$150 on line 6b.

**Line 6c.** Enter the amounts you paid for an advanced main air circulating fan used in a natural gas, propane, or oil furnace that has an annual electricity use of no more than 2% of the total annual energy use of the furnace (as determined in the standard Department of Energy test procedures).

Do not enter more than \$50 on line 6c.

**Manufacturer’s certification.** For purposes of taking the credit, you can rely on a manufacturer’s certification in writing that a product is qualified residential energy property. Do not attach the certification to your return. Keep it for your records.

**Line 9**

If the rules discussed earlier for joint occupancy apply, cross out the preprinted \$500 on line 9 and enter on line 9 the smaller of:

1. The amount on line 8, or
2. \$500 multiplied by a fraction. The numerator is the amount on line 8. The denominator is the total amount from line 8 for all owners.

For more details, see *Joint occupancy*, earlier.

**Line 13**

Complete the worksheet below to figure the amount to enter on line 13.

**Credit Limit Worksheet—Line 13**

1. Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . . **1.** \_\_\_\_\_
2. Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 22; or Form 1040NR, lines 45 through 47 . . . . . **2.** \_\_\_\_\_
3. Subtract line 2 from line 1. Also enter this amount on Form 5695, line 13. If zero or less, **stop**; you cannot take the nonbusiness energy property credit . . . . . **3.** \_\_\_\_\_

**Part II**

**Residential Energy Efficient Property Credit**

**Before you begin Part II:**

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- Mortgage interest credit.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.



*Also include on lines 15 through 18, and 22, any labor costs properly allocable to the onsite preparation, assembly, or original installation of the property and for piping or wiring to interconnect such property to the home.*

**Line 15**

Enter the amounts you paid for qualified solar electric property. See *Qualified solar electric property costs*, earlier.

**Line 16**

Enter the amounts you paid for qualified solar water heating property. See *Qualified solar water heating property costs*, earlier.

**Line 17**

Enter the amounts you paid for qualified small wind energy property. See *Qualified small wind energy property costs*, earlier.

**Line 18**

Enter the amounts you paid for qualified geothermal heat pump property. See *Qualified geothermal heat pump property costs*, earlier.

**Lines 21a and 21b**

Any qualified fuel cell property costs must have been for your main home located in the United States. See *Main home*, earlier. If you check the “No” box, you cannot include any fuel property costs on line 22.

If you check the “Yes” box, enter the full address of your main home during 2011 on line 21b.

**Line 22**

Enter the amounts you paid for qualified fuel cell property. See *Qualified fuel cell property costs*, earlier.

**Line 29**

If you are claiming the child tax credit for 2011, include on this line the amount from line 12 of the Line 11 Worksheet in Pub. 972.



*If you are not claiming the child tax credit for 2011, you do not need Pub. 972.*

**Manufacturer’s certification.** For purposes of taking the credit, you can rely on the manufacturer’s certification in writing that a product is qualifying property for the credit. Do not attach the certification to your return. Keep it for your records.

**Line 32**

If you cannot use all of the credit because of the tax liability limit (line 30 is less than line 27), you can carry the unused portion of the credit to 2012.

File this form even if you cannot use any of your credit in 2011.