

## Federal Tax Credits

The following items are eligible for a 30% tax credit up to \$1,500. Improvement must be an existing home and principal residence. Credit expires December 31, 2010.

Biomass Stove	Efficiency rating of 75%
Heating, Ventilating, Air Conditioning <ul style="list-style-type: none"> <li>• Advanced Main Air Circulating Fan</li> <li>• Air Source Heat Pumps</li> <li>• Central Air Conditioning</li> <li>• Gas, Propane, Oil Hot Water Boiler</li> <li>• Natural Gas or Propane Furnace</li> <li>• Oil Furnace</li> </ul>	<ul style="list-style-type: none"> <li>• Must use no more than 2% of furnace total energy.</li> <li>• SEER of 15 or higher</li> <li>• EER of 13 or higher</li> <li>• AFUE of 90% or higher</li> <li>• AFUE of 95% or higher</li> <li>• AFUE of 90% or higher</li> </ul>
Insulation	Does not include installation cost
Roofs	Metal roof w/ appropriate pigmented coatings & asphalt roof w/ cooling granules that meet Energy Star requirements

## Federal Tax Credits

The following items are eligible for a 30% tax credit with no cap. Improvement must be an existing home and principal residence. Credit expires December 31, 2016.

Geothermal Heat Pumps	EER of 14.1 or higher
Small Wind Turbines	Nameplate capacity of 100 kW or less
Solar Energy Systems <ul style="list-style-type: none"> <li>• Solar Water Heater</li> <li>• Solar Panels (Photo voltaic) Systems</li> </ul>	<ul style="list-style-type: none"> <li>• 50% of energy generated must come from sun</li> <li>• PV system must provide electricity for the residence and meet fire and electric codes.</li> </ul>

## Illinois Energy Star Rebate Program

The following items are eligible for point of sale rebates from qualifying contractors<sup>1</sup> beginning January 31, 2010, until funds are expired.

Central Air Conditioner	SEER 16 or higher	\$500
Air Source Heat Pumps	SEER 16 or higher	\$1,000
Gas Furnaces	AFUE 95% or higher	\$350
Gas Boilers	AFUE 90% or higher	\$1,200
Electric Heat Pump H2O Heater	Energy Star Qualified (COP 2)	25% Markdown at POS <sup>2</sup>
Gas Storage H2O Heater	Energy Star Qualified (67% Efficiency)	25% Markdown at POS
Gas Tankless H2O Heater	Energy Star Qualified (82% Efficiency)	25% Markdown at POS

1. Visit [www.ildceo.net](http://www.ildceo.net) for list of qualifying contractors
2. Point of Sale

## Illinois Energy Star Appliance Rebate Program

April 16-25, 2010, Illinois will offer 15% markdown at point of sale for clothes washers, dishwashers, refrigerators, freezers and room air conditioners that are Energy Star qualified.

*This information is provided as a summary only. Please visit the appropriate governmental Web site for additional information. Contact your tax advisor for appropriate tax advice and your applicability for the afore mentioned programs.*