

Sec. 25C Tax Credit for Home Energy Efficiency	Old Incentive	New Incentive
Tax credit for homeowners (and in some cases renters)	10% of eligible purchases up to \$500 lifetime limit, with lower caps on some products (e.g., max \$300 for central AC)	30% of eligible purchases with no lifetime limit. Maximum annual credit of up to \$3,200, including caps on individual product types, including: <ul style="list-style-type: none"> • \$2,000 for heat pumps • \$1,200 for insulation/envelope improvements
Sec. 45L Tax Credit for New Home Construction	Old Incentive	New Incentive
Tax credit for homebuilders	\$1,000-\$2,000 per unit	\$2,500 for meeting ENERGY STAR or \$5,000 for DOE Zero Energy Ready Homes
Sec. 179D Tax Deduction for Commercial Building Energy Efficiency	Old Incentive	New Incentive
Tax credit for commercial building energy efficiency	Up to \$1.80 per square foot per	Sliding scale of \$2.50-\$5.00

For more information see [USGBC's Green Buildings and the IRA resource](#).