

**DECISION TREE**  
**CAN I CLAIM ENERGY EFFICIENT HOME IMPROVEMENT CREDITS?**  
**(ALSO KNOW AS **25C** ENERGY CREDITS)**

Did you install any of the following energy-efficient\* products\*\*?

-exterior doors  
-windows/skylights  
-insulation/air sealing material  
-central air conditioner units  
-electric panel/circuit upgrades  
-natural gas/propane/oil water heater, furnace, or hot water boiler  
-heat pumps, heat pump water heaters, and biomass stoves/boilers

NO

YES

Did you install the product during tax years 2023 to 2025?

NO

YES

Are you the original user of the product?

NO

YES

Is the home located in the U.S.?

NO

YES

Do you own the home and use it as your principal residence?\*\*\*

NO

YES

Is the home newly constructed?\*\*\*

YES

NO

Are the products reasonably expected to remain in use for at least five years?\*\*\*

NO

YES

You cannot claim  
25C energy credits.

You may be eligible to claim **25D**  
Residential Clean Energy Credits.  
See IRS Publication 5968 for more  
information.

You can claim 25C  
energy credits.\*\*\*\*

\* See IRS Publication 5967 for energy-efficient standards for each product.

\*\* A \$150 credit is also available for a home energy audits.

\*\*\* Requirement applicable for exterior doors, windows/skylights, and insulation/air sealing material. See IRS Publication 5967 for requirements applicable to other 25C products.

\*\*\*\* Use IRS Form 5695 Part II Part A to claim credits for exterior doors, windows/skylights, and insulation/air sealing material. Claim other 25C products in Part II Part B.

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Disclaimer: The flowchart does not reflect subsequent tax law changes, is not all-encompassing, and should not be relied upon as tax advice.

Refer to [www.irs.gov/homeenergy](http://www.irs.gov/homeenergy) for more information.