

**Energy Efficient Home Improvements Tax Credit**

**Incentive Type:** Personal Tax Credit

**Eligible Efficiency Technologies:** Clothes Washers/Dryers, Dishwasher, Refrigerators/Freezers, Water

Furnaces, building Insulation, Windows

**Applicable Sectors:** Residential, Multi-Family Residential, Low-Income Residential

**Amount:** 10% of the installed cost of each improvement

**Maximum Incentive:** \$75 per improvement for single filers, \$150 per improvement for joint filers

**Carryover Provisions:** No carryover, balance is refunded

**Equipment/Installation**

**Requirements:** Equipment must meet or exceed EPA Energy Star criteria

**Project Review/Certification:** Claimant must provide proof of equipment cost and efficiency qualifications.

**Authority 1:** S.B. 1048

**Date Enacted:** 10/06/2008

**Effective Date:** 01/01/2009

**Expiration Date:** 12/31/2011

**Summary:**

Beginning in 2009, certain Michigan taxpayers are eligible for a tax credit for the purchase and installation of qualifying energy efficient home improvements. In order to claim the tax credit, persons filing single returns must have an annual income of \$37,500 or less and married couples filing jointly must have an annual income of \$75,000 or less. The definition of qualifying home improvements is limited to the following categories:

- insulation
- water heaters
- furnaces
- windows
- refrigerators, clothes washers, and dishwashers

All equipment must meet the EPA Energy Star efficiency criteria. The items must be intended for residential or non-commercial use.

The amount of the credit is 10% of the installed cost of each improvement, up to \$75 for single filers and \$150 for joint filers. A taxpayer may not make more than one claim under each equipment category during a single tax year. If the amount of the credit exceeds a taxpayer's tax liability for a given year, the balance will be refunded. The credit only applies to equipment purchased after December 31, 2008 and before January 1, 2012.

Information - MDOT  
Michigan Department of Treasury  
Individual Income Taxes

**Contact:**

Lansing, MI 48922

Phone: (517) 373-3200

E-Mail: [treasindtax@michigan.gov](mailto:treasindtax@michigan.gov)

Web site: <http://www.michigan.gov/treasury>