Form **8908**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Energy Efficient Home Credit

Attach to your tax return.
Go to *www.irs.gov/Form8908* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **153**

Name(s) shown on return

Identifying number

A For each home for which you are claiming the credit, are you an eligible contractor that participated in the Energy Star Residential New Construction Program, the Energy Star Manufactured New Homes Program, or the Energy Star Multifamily New Construction Program and built or produced a qualified new energy efficient home? See instructions . . . . . ☐ **Yes** ☐ **No**

B For each home for which you are claiming the credit, did you have a basis in a qualified new energy efficient home during its construction/production and before it was acquired by a person for use as a residence during the tax year? See instructions . . . . . ☐ **Yes** ☐ **No**

C For each home for which you are claiming the credit, did a certifier issue a certification of energy efficiency savings before the home was acquired by a person for use as a residence during the tax year? See instructions . . . . . ☐ **Yes** ☐ **No**

If you answered "No" to question A, B, or C, **STOP**, you cannot claim the credit. If you answered "Yes" to questions A, B, and C, continue to line D.

D Complete Part II and list the person or business (certifier) you used to secure a certification of energy efficiency savings for the home(s) for which you are claiming the credit, and enter the number of certifiers listed in Part II here. See instructions for the definition of a certifier . . . . . _____

E Enter the total number of home certifications reported in Part II, column (c). This entry must equal the sum of lines 1a, 2a, 3a, 4a, 5a, and 6a below . . . . . _____

Part I. Information About Your Qualified Homes

1a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program meeting the single-family home requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions **1a**

b Multiply line 1a by $2,500 . . . . . **1b**

2a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions **2a**

b Multiply line 2a by $5,000 . . . . . **2b**

3a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements and the prevailing wage requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions **3a**

b Multiply line 3a by $2,500 . . . . . **3b**

4a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the prevailing wage requirements and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions **4a**

b Multiply line 4a by $5,000 . . . . . **4b**

5a Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements but not meeting the prevailing wage requirements and not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions **5a**

b Multiply line 5a by $500 . . . . . **5b**

Part I. Information About Your Qualified Homes *(continued)*

6a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program not meeting the prevailing wage requirements but certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**6a**		
b	Multiply line 6a by $1,000		**6b**	
7	Energy efficient home credit from partnerships and S corporations (see instructions)		**7**	
8	Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1p		**8**	

Part II. Certifier Information

	(a) Name of issuing certifier (see instructions)	(b) State where certifier is located	(c) Number of your homes certified by this certifier	(d) Number of certifications that were modified from the original certification	(e) Reserved for future use
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Part III. Qualified Homes' Addresses (see instructions)

	(a) Address (number and street)	(b) City	(c) State	(d) ZIP code
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