

7.2.1 Tax Incentives of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

Energy Efficient Appliance Credit (modified and extended through 2011)

- \$25-75 for efficient dishwashers.
- \$175-225 for efficient clothes washers
- \$150-200 for efficient refrigerators.

Credit for Efficiency Improvements to Existing Homes (modified and extended through 2011)

- Tax credit equal to 10% of the amount paid or incurred by the taxpayer for a qualifying energy efficiency improvement, up to a maximum of \$500.
- This includes up to \$50 for any advanced main air circulating fan, \$150 for qualifying natural gas, propane, or oil furnaces or hot water boilers, and \$300 for "any item of energy-efficient building property."

Efficient New Homes

- Extends the tax credit for new energy efficient homes through 2011.

Source(s): Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. December 17, 2010. Public Law 111-312; and The United States Senate Committee on Finance, Summary of the Reid-McConnell Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010. December 10, 2010.