

JM Can Help You EARN FEDERAL TAX CREDITS



The Inflation Reduction Act includes much-needed improvements and extensions to federal tax credits for home energy efficiency. There are credits for new home construction. It's simple for a builder to take advantage of these energy tax credits, and with the help of Johns Manville insulation products, you can make the most of this opportunity. Surprisingly, the differences in insulation material costs for the \$2,500 tax credit vs. the \$5,000 credit for new builds are minimal, even *none* in some climate zones. Check out the charts on the back for insulation material costs across climate zones and for different sections of a typical 3-bedroom home.

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Three Bedroom 2,200 SF Home, 2x6 framed

45L Credit	\$2,500						
Requirements	ENERGY STAR v3.1						
Insulation Minimums	2009 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	30	30	38	38	49	49
Cavity insulation (Unfaced Fiberglass Batt)	19	19	19	19	20	20	21
Exterior board insulation (AP Foil)	3	3	3	3	5	5	5
Basement (CI Max)					10	15	15
Floor (Unfaced Fiberglass Batt)	13	13	19	19			

45L Credit	\$5,000						
Requirements	DOE Zero Energy Ready (v1, rev. 8)						
Insulation Minimums	2015 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	38	38	49	49	49	49
Cavity insulation (FGB)	19	19	20	20	20	20	20
Exterior board insulation (AP Foil)	3	3	3	3	5	5	5
Basement (CI Max)					15	15	15
Floor (FGB)	13	13	19	19			
Additional Insulation Cost	\$0	\$128	\$361	\$443	\$879	\$0	\$64

Three Bedroom 2,200 SF 2X6 Advanced Frame Home

45L Credit	\$2,500						
Requirements	ENERGY STAR v3.1						
Insulation Minimums	2009 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	30	30	38	38	49	49
Cavity insulation (Unfaced Fiberglass Batt)	19	19	19	19	20	20	21
Exterior board insulation (AP Foil)							
Basement (CI Max)					10	15	15
Floor (Unfaced Fiberglass Batt)	13	13	19	19			

* Material costs are an industry average and given as an estimate only; they do not necessarily represent specific Johns Manville pricing.

45L Credit	\$5,000						
Requirements	DOE Zero Energy Ready (v1, rev. 8)						
Insulation Minimums	2015 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	38	38	49	49	49	49
Cavity insulation (FGB)	19	19	20	20	20	20	20
Exterior board insulation (AP Foil)						5	5
Basement (CI Max)					15	15	15
Floor (FBG)	13	13	19	19			
Additional Insulation Cost	\$0	\$128	\$361	\$443	\$879	\$1,337	\$1,401

HIGHLIGHTED CELLS state the difference from *ENERGY STAR v3.1* to *Certified DOE Zero Energy Ready.*

No matter the insulation type or location, Johns Manville can help you with product. You'll also need to know the other non-insulation-related items necessary in order to receive the \$2,500 or \$5,000 tax credit; see below.

Home Component	ENERGY STAR v3.1	DOE Zero Energy Ready Home
Air sealing	All Per Rater Field Checklist	All Per Rater Field Checklist
Blower door test (ACH50)	-	1.5-3
Windows(u-values)	0.65-1.2	0.4-0.27
Ducts	≥R-6 OR in Conditioned Space	≥R-8 OR in Conditioned Space
Furnance (Heat)	80 AFUE-95 AFUE	80 AFUE-94 AFUE
Air Conditioner (Cool)	13-15 SEER	13-16 SEER
Hot Water	Gas EF 0.53-0.63, Elec. EF 0.89-0.94	Gas EF 0.67-0.77, Elec. EF 2.0
Lighting	-	80% ES fixtures or bulbs
Appliances	-	Refrigerator, Dishwasher, Clothes Washer, Bath & Vent Fans all ENERGY STAR qualified
Indoor Air Quality	-	EPA Indoor airPLUS Certified
Renewable	-	PV-Ready

For more information on how to claim the tax credit, visit <u>irs.gov</u> for updates to form 8908. You can also use the current IRS form 8908 to claim credits for homes sold in 2022 that meet the previous requirements.