

Tax Rebates and Financial Incentives for Energy Efficiency for Seattle and PSE Base

A report prepared for Aaron Fairchild, G2B Ventures



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The purpose of this document is to summarize available tax rebates and incentives provided to homeowners and landlords (with a lighter emphasis on builders) for single residential, multi-family, and light commercial properties within the Seattle and Puget Sound Energy service areas. Where noted, “disqualified” means that the program did not meet the definition of property owner, landlord, or developer or other similar qualification. Some disqualified content is presented simply as “good to know” information.

The document is organized by technology type, and includes federal, state, local incentives, as well as rebates from the local utilities. Each program name is actively linked to its core website, as well as other important links, so you can click directly from the document to access those websites. Lastly, please note that the Appendix contains additional details for various programs contained in the core table, as well as a note on website tools for finding current manufacturers’ rebates.

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Tax Rebates and Incentives for Seattle and PSE base – Entitled Programs

Solar, Geothermal

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
WA State Incentive for Solar Production	\$.15/kw-hr up to \$.54/kw-hr	Property owner	Utility must participate	Expires July 1, 2014	New legislation <i>proposed</i> to extend to 2020 and double to \$.30/kw-hr	Get certified by filling out form : http://dor.wa.gov/docs/forms/misc/renewenersystcertinvstrecincprgm.pdf Then apply to utility company for program by Aug 1 of each year for annual check Beth Mills at (360) 705-6642	
Solar Water & PV Systems - Tax Exemption	Sales tax waiver	Property owner	Qualified solar PV and hot water systems, collectors, controllers, exchangers and labor	Expires July 1, 2009	No move to extend as of 12/08 interview with Beth Mills	Provide seller with Buyers' Retail Sales Tax Exemption Certificate (no other forms required) http://dor.wa.gov/docs/forms/excstx/exmptfrm/buyersretailtxemtpcert_e.pdf Beth Mills at (360) 705-6642	May take tax deduction on excise tax form
Federal Investment Tax Credit – “the REEP Credit”	- 30% tax credit - 5-year accelerated depreciation schedule - AMT liability offset	Residential, commercial owner (also includes homeowners, with different qualifications)	Solar hot water heat credit <i>if</i> 50% of energy provided is solar; solar PV must be qualified hardware \$2,000 cap on thermal system credit (solar hot water, plus geothermal heat pumps) The system must be certified by the Solar Rating and Cert. Corp. (SRCC). Note 5 year recapture period.	Expires December 31, 2016	Part of the bailout bill, but note long-term extension	ITC Tax forms for business investment: www.irs.gov/pub/irs-pdf/f3468.pdf for LLCs etc. For Contractors http://www.irs.gov/pub/irs-pdf/f8908.pdf <i>Commercial Building</i> \$1.80 sq.ft deduction: http://www.irs.gov/pub/irs-drop/n-06-52.pdf For Residential (<i>Individual Homeowner</i>) Energy Credit: http://www.irs.gov/pub/irs-pdf/f5695.pdf attaches to Form 1040 Sources: Seia.org and klgates.com	\$2,000 cap eliminated this round on PV, but not thermal (hot water plus geothermal heat pumps)

Weatherization

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
PSE Insulation Rebate	50% up to \$400 for floor 50% up to \$400 for attic 50% up to \$400 for walls 50% up to \$200 for duct 50% up to \$200 to seal leaks in ductwork	Residential, Multi-family (4 units or less)	No existing insulation under floors Attics must have less than 3 inches existing insulation PSE customers who use authorized independent contractors Retrofit only	Ongoing	Ongoing	No paperwork - discount is applied at time of contractor estimate. PSE Energy Advisor 1.800.562.1482 More info @ http://www.pse.com/solutions/foryourhome/Pages/rebatesOnWeatherization.aspx (click here for smooth link)	
Seattle City Light Weatherization – Windows and Lighting	\$5 sq. ft discount for single to double pane \$3 sq. ft discount for aluminum double to vinyl double \$85% discount for lighting upgrades	Multifamily (5-units+)	Multifamily users of Seattle City Light Electric space heat as primary source Insulation must be combined with lighting or windows Lighting must be in common areas Cost ceilings apply			Fill online form or call Terry Takeuchi at 206-684-4278	Cost ceiling limits apply
PSE Windows rebate	\$3 sq. ft rebate from single to double pane (up to \$500) Note bulk discount on 10 or more	PSE utility customers	PSE customers with electric heat Install windows with U-value of .33 or better by a licensed contactor	Ongoing	Incentives may change every Spring (check for new info)	PSE Energy Advisor 1.800.562.1482 Fill out rebate form	NEW \$1,000 volume discount from PSE-referred vendors (see appendix)



HVAC

Water Heating

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
PSE For Your Home – High Efficiency Air Source Electric Heat Pump	\$200-\$350	Residential (single family, detached), Multifamily 4-unit or less	PSE customers with electric service No apartments \$350 for a certified HSPF of 9.0+ and a SEER of 14.0+, \$200 for a certified HSPF of 8.5 and a SEER of 14.0+	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	PSE Energy Advisor 1.800.562.1482 Fill out rebate form Mail with purchase receipt (photocopies acceptable) to Puget Sound Energy Energy-Efficiency Rebate Program, EST-10W P.O. Box 97034 Bellevue, WA 98009-9734	
PSE For Your Home - Energy Star Natural Gas Furnace	\$350 for Energy Star natural gas furnace	Residential (single family, detached), Multifamily 4-unit or less. No apartments	PSE customers with residential natural gas service Energy Star furnace must be at least 90% efficient and primary heat source	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	See above	
PSE For Your Home – Natural Gas Tankless	\$150 rebate per tank	Homeowners/ retrofit	Natural gas, tankless water heater with a 0.80 or higher Energy Factor May not be combined with any other PSE water heater incentive.	Based upon funding availability – currently active	Incentives may change every Spring (check for new info)	Fill out rebate application Mail with purchase receipt (photocopies acceptable) to Puget Sound Energy Energy-Efficiency Rebate Program, EST-10W P.O. Box 97034 Bellevue, WA 98009-9734	Installation must have permit and referred installer
PSE For Your Home – Natural Gas Hot Water Heater	\$50	Homeowners/ retrofit	Must have a 0.62 or higher Energy Factor, capacity of 20-100 gallons of storage and a maximum input of 75,000 BTU/hour must be purchased and installed in PSE's natural gas service area and replace an existing water heater	Based upon funding availability – currently active	Incentives may change every Spring (check for new info)	Fill out rebate application Mail with purchase receipt (photocopies acceptable) to Puget Sound Energy Energy-Efficiency Rebate Program, EST-10W P.O. Box 97034 Bellevue, WA 98009-9734	

Water Use

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
PSE For Your Home – Shower Head and Water Aerator (with Seattle City Light)	FREE energy-efficient showerhead and bathroom-faucet aerator	Single-family residential	Households with natural gas or electric water heat from Puget Sound Energy	While supplies last	Reviewed annually	Call (425) 943-6838 or PSE Energy Advisor 1.800.562.1482 Or Seattle City Light customers download app Allow up to 6 weeks for delivery	
Saving Water Partnership – Multifamily Toilet rebate	Free toilet or \$80 per-toilet rebate	Apartment or condos with 4 or more units.	Replace old (pre-1994) toilets with efficient FlushStar toilets. The free replacement is the Western Pottery Aris.	For projects completed by March 21, 2009	Have not yet budgeted past March 2009	SPU Multifamily Toilet Program 206-615-1282 Application and eligible models list at http://www.savingwater.org/docs/rebate.pdf	
PSE For Your Home – CFL fixtures	Discounts and rebates up to \$20 per fixture	Residential	PSE customers with electric service Rebates and discounts are available on-site	Annually renewed (in effect through 2009)	Typically renewed	Rebates and discounts available on-site from this (large) list of showrooms and retailers PSE Energy Advisor 1.800.562.1482	
Twist and Save Program – CFL bulbs	\$.99 light bulbs	All consumers	Purchase at a wide array of local retailers (list link at right) Limit 24 bulbs per customer	Program continues through 2009		Local retailers include <i>select</i> Ace Hardware, Bartells, Ecohaus, Home Depot, Costco, Lowes, Fred Meyer, McLendons, Pacific Supply, Seattle Lighting, Walgreens, and True Value locations. Exact list is at: http://www.seattle.gov/light/conserves/cv5_lw1.htm	

Lighting



Appliances

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
WashWise Water Efficient Clothes Washer Rebate Program	\$50-100: Tier 1=\$50: MEF 1.8+ and WF<7.5 Tier 2=\$75: MEF 2.0+ and WF<6.0 Tier 3=\$100: MEF 2.2+ and WF<4.5	All	Users of PSE Electric (who have water with qualified water utilities) as well as Seattle City Light users purchasing qualified clothes washers	Ongoing	Definitely through 2009, unknown after that	Complete the rebate form and send it in with a copy of receipt, within 90 days of washer purchase Billie Fisher 206-615-1282 SPU Washwise program 1-866-632-4636 More info @ http://www.savingwater.org/inside_laundry_washwise.htm (click here for smooth link)	
Laundry-Wise – Multifamily Coin op Laundry	\$100 - \$125 depending on efficiency (models listed on rebate form)	Multi-family/apts with common laundry room	Users who have water with qualified water utilities using eligible purchased or 5+ year’s lease washers	Ongoing	Definitely through 2009, unknown after that	Complete the rebate form and send it in with a copy of receipt, within 90 days of washer purchase Billie Fisher 206-615-1282 SPU Washwise program 1-866-632-4636	
PSE or Seattle City Light - Refrigerators	\$30 rebate, free pickup and recycling	Residential	PSE or Seattle residential electric customers Up to 2 units per residential address - Fridge must be currently owned by the rebate recipient and be in working condition with an inside measurement of 10 cubic feet or more.	Until funds are exhausted		PSE and Seattle City Light contracts with JACO Environmental to manage the program at 1.877.577.0510 (Seattle program specifics refrigerator to be secondary units, not primary kitchen refrigerator)	
GE Appliances – Profile and Café brands	\$100 - \$500 (based on volume) Visa pre-paid cards	Consumer	2 appliances = \$100 3 appliances = \$200 4 appliances = \$300 5 appliances = \$500 (ranges, ovens, fridges, washers, microwaves, hoods, dishwashers)	Product purchased between 1/1/2009 – March 29,2009		Rebate form must be mailed by April 26, 2009 Small print shows a \$1.50/month charge on the Visa card after first 6 months	

Proposed, not yet approved

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
PSE and Cascade - Fuel Conversion Incentive	\$2,500	Residential, retrofit	PSE and Cascade utility service area Move from forced air electric to high efficiency natural gas furnace	This is as yet unannounced but pending UTC approval	Good; contact says these usually get approved	Contact PSE Rem Husted (direct) 206-604-5965	Based on verbal interview, not published
PSE Hot Water Heater Incentive	\$950	Residential, retrofit	PSE gas service conversion to natural gas	This is as yet unannounced but pending UTC approval	See above	Contact PSE Rem Husted (direct) 206-604-5965	Based on verbal interview, not published
PSE Ductless Mini-Split Incentive	\$1200	Residential, retrofit	Must be installed by a trained, approved installer.	I think my contact said this, too, was not yet approved. If this type of heater is interesting, I can get more current info.		Contact PSE Rem Husted (direct) 206-604-5965	Based on verbal interview, not published
Climate Benefit District Incentives							
CBD B&O Tax Credit	10% tax credit on efficiency measures	Buildings within a CBD	Energy efficiency improvements , purchase/installation of renewable energy (solar), facilities for electric vehicle recharge	CBD must first be enacted	To be introduced 2 nd week of January; good momentum	See memo: Summary of Proposed GREEN Communities Act of 2009 Note revenue mechanisms may include fees and taxes raised within a CBD In my conversation with Stephan Antupit 623-3344, he consistently suggested I talk to Aaron(!) for more details	
CBD Streamlined Permit	priority permit processing,	Buildings within a CBD		CBD must first be enacted		See above	

Process	permit fee reductions, streamlined env. review.						
CBD Property Tax Exemption (via Targeted Residential Areas program)	Up to 12 years of property tax exemption	Multifamily residential (minimum 4 units)	Affordability requirements apply; Rehabilitation or conversion projects must include the addition of at least 4 new housing units; application must be submitted prior to permitting	CBD must first be enacted		Amy Gray 206-684-0262 http://www.seattle.gov/housing/incentives/SeattleHomesWithinReach.htm (click here for smooth link)	
CBD Utilities Reduction	Lower utilities rates (unspecified)	Buildings within a CBD		CBD must first be enacted		See memo provided by Aaron : Summary of Proposed GREEN Communities Act of 2009	

Note: According to Section 136 of the IRS Code, energy conservation subsidies provided by public utilities, either directly or indirectly, are nontaxable. See your tax advisor for further details.

Disqualified incentives – good to know about but not applicable to G2B Ventures

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
Whole Building	\$1,000-\$2,000, depending on energy savings and home type	Residential Builders	Must be <u>new construction</u>	12/31/2009		http://www.irs.gov/businesses/small/industries/article/0,,id=155445,00.html	
King County - LEED Grants Program	\$2,500 - \$20,000	Residential, Multi-Family, Community Development	Achieve 4 or 5 Star Built Green – must be <u>new construction</u>			Dan Farrell 206-263-6037 http://your.kingcounty.gov/solidwaste/greenbuilding/incentives/residential.asp (smooth link here) and http://www.builtgreen.net/incentive.html	
Seattle Office of Housing – HomeWise program	Free weatherization	<u>Low income homeowners or renters</u> Income chart here	City of Seattle homes and some non-Seattle City Light electric heat customers Sample h/h income limit: \$40,692 for family of 4			I've included this here as "good to know" but don't think this is your market. I can get more info if interested Theresa Cortez at Office of Housing 206-684-0244	
Seattle City Light – LEED Incentive program		residential buildings of <u>four or more</u> habitable stories	<u>New</u> construction and major renovations involving complete structural upgrades and replacement of mechanical systems (<u>not solely tenant improvements</u>).			Peter Dobrovlny at 206.615.1094 http://www.cityofseattle.net/light/conservation/sustainability/leed/cv5_lds1.htm (smooth link here)	
Energy Star - Windows, skylights, storm windows, exterior doors, storm doors.	Multiple rebates, total limited to \$500 over lifetime of credit	Home-owning taxpayer (<u>Must have lived in home</u>) - rebates	geothermal heat pumps, gas, oil, propane furnace or hot water boiler, hot water heaters, biomass stoves, fuel cells, small wind			http://www.energystar.gov/index.cfm?c=products.pr_tax_credits#s4	

metal & asphalt roofs, insulation, central AC, air source heat pumps,		applied via personal 1040 tax form					
PSE Builder Incentives – pin-based CFL bulbs	\$20/fixture up to \$800 or 40 fixtures	New Construction Residential (single family, detached), Multifamily 4-unit or less	PSE customers with electric service Use ENERGY STAR qualified pin-based compact fluorescent light (CFL) fixtures	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	Join Builder Rebate program: Fill out W-9 and the Vendor Creation forms and Fax to: 425-456-2195, ATTN: Builder Rebate Programs or E-mail: builderrebates@pse.com Then send XL sheet with project address and product numbers and mail to PSE: PSE Rebate Programs, EST-10W, P.O. Box 90868, Bellevue, WA 98009-0868	
PSE Builder Incentives – CFL bulbs	\$3/bulb up to \$300 or 100 bulbs	New Construction Residential (single family, detached), Multifamily 4-unit or less	PSE customers with electric service Use ENERGY STAR qualified p compact fluorescent light (CFL) fixtures	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	See above	
PSE Builder Incentives- Dishwasher	\$20 incentive	New Construction Residential (single family, detached), Multifamily 4-unit or less	PSE Residential electric customers Energy Star qualified dishwasher with energy factor of .65 or higher	Ends 12/31/2009		Join Builder Rebate program: Fill out W-9 and the Vendor Creation forms (ignore password and cancel window) and Fax to: 425-456-2195, ATTN: Builder Rebate Programs or E-mail: builderrebates@pse.com Then send XL sheet with project address and product numbers and mail to PSE: PSE Rebate Programs, EST-10W, P.O. Box 90868, Bellevue, WA 98009-0868 PSE Energy Advisor 1.800.562.1482	
PSE Builder Incentives – Duct Sealing	\$350 for duct sealing (associated with natural gas furnace performance testing)	New Construction Residential (single family, detached), Multifamily 4-unit or less	PSE customers with residential natural gas service as primary heat source Insulation: R-8 Sealing: Mastic	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	See above Must document that duct sealing and performance testing meet the NW Energy Star Home specification	

			Max. leakage measures less than .06 CFM per sq. ft. or 75 CFM total @ 50 Pa.				
PSE Builder Incentives – Natural Gas Tankless Water Heater	\$150 for each natural gas tankless water heater	<u>New Construction</u> Residential (single family, detached), Multifamily 4-unit or less	PSE customers with residential natural gas service 0.80 or higher energy factor	Ends 12/31/2009 - Installation or signed contract by end of each calendar year	Renewed by federal regulators every year	See above	
Saving Water Partnership – Sprinkler Rebates	\$50-\$375	Single-family, multifamily and commercial	Upgrade an existing (2+ years old) automatic in-ground sprinkler system - install smart controller, rain sensor, conservation controller	<u>Dec 1, 2008</u>	Contact is “pretty sure” it will be renewed	If this is relevant, contact Allegra Abramo 206-233-5132 Rebate is awarded based upon number of zones installed http://www.savingwater.org/rebate1.htm	

Conditional (grant) Programs – also disqualified

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
Housing Trust Fund	Grants taken from \$3M fund for biennium	Low-Income Res, 5 units or more of new construction	Must meet Evergreen Sustainable Development Standard checklist, qualifies for awards	2007-2009		Jan Navarre 360-725-2934	
King County - LEED Grants Program	\$2,500 - \$20,000	Residential, Multi-Family, Community Development	Achieve 4 or 5 Star Built Green – must be New Construction			Dan Farrell 206-263-6037 http://your.kingcounty.gov/solidwaste/greenbuilding/incentives/residential.asp	

Larger Commercial only

Rebate or Incentive Name	Rebate amount	Property Class	Description of Qualifiers	Timeframe	Future of rebate	How to apply (Contact name, etc)	Other notes
PSE Commercial Energy Efficiency Rebates	\$3-\$2,000 for lighting, lighting controls, large HVAC tune-ups, commercial appliances	Larger Commercial	Pre-approval required PSE natural gas customers Commercial kitchens, LED Exit signs, large boilers (300,000 Btu/hr that are equipped with power burners), vending machines	Ongoing		http://www.pse.com/solutions/forbusiness/Pages/comRebates.aspx	

Appendix

1. Solar Panel Installation:

Customer-generated	Power Rate	Note:
Solar modules manufactured in Washington state	\$0.36 per economic development kilowatt-hour	<ul style="list-style-type: none"> • Currently there are no WA manufacturers. • Silicon Energy of WA is in UL testing, slated to enter market Spring '09. • SE system will cost 50% more to install.
Solar or wind generating equipment with an inverter manufactured in Washington State	\$0.18 per economic development kilowatt-hour	<ul style="list-style-type: none"> • Outback Power Systems is WA inverter manufacturer and can be specified with any retailer nationwide (where lower prices may prevail) – note their inverter <u>requires battery backup</u> which cost pushes out any tax benefit beyond the 2014 expiration of the solar credit
Non-WA solar equipment	\$0.15 per economic development kilowatt-hour	<ul style="list-style-type: none"> • Most common option
Fill out form: http://dor.wa.gov/docs/forms/misc/renewenersystcertinvstrecincprgm.pdf		

Source: http://dor.wa.gov/docs/Pubs/SpecialNotices/2005/sn_05_solar.pdf



Note: \$.07 incentive (red layer) is the saved cost of electricity used in the home installation.

Source: http://web.me.com/green_island_trust/Northwest_Solar_Center/Incentive_chart.html

2. Solar Tax Waiver:

Solar water heating equipment is exempt from sales and use tax until **July 1, 2009**.

Qualifying tax-exempt equipment includes:

- OG-300 rated solar water heating systems
- OG-100 rated solar water heating collectors
- solar heat exchangers
- differential solar controllers
- replacement parts for such equipment
- services for installing, repairing, cleaning, altering and improving the equipment listed above are also tax-exempt

Also, sellers may take an “Other” deduction on their excise tax return under the retail sales tax classification explaining it as “solar hot water equipment” or “solar hot water services.”

Source: http://dor.wa.gov/Docs/Pubs/SpecialNotices/2006/sn_06_SolarSystems.pdf and **State Solar Energy Tax rep in Olympia:** Beth Mills 360-705-6642

3. Federal Energy Efficiency Investment Tax Credit:

- 30% tax credit on expenses related to solar hot water (capped at \$2,000) and PV solar that produces electricity for use in home (uncapped).
- 5-year accelerated depreciation
- Lifting of AMT liability
- *Commercial buildings* have a \$1.80 per square foot tax deduction for expenses related to the design and installation of energy-efficient commercial building systems. (http://www.aia.org/adv_commercialbuilding_taxdeduction)
- For *Residential* (Homeowner) Energy Credit: the tantalizing array of tax credits (which are capped at an aggregate of \$500) are available only to primary residences and must be applied for on a personal 1040 tax form.
- Home *Builders* get credits for new construction only.
- IRS documents at <http://www.irs.gov/pub/irs-drop/n-06-26.pdf> and <http://www.irs.gov/pub/irs-drop/n-06-27.pdf>

Sources: http://seia.org/galleries/pdf/ITC_Frequently_Asked_Questions_10_9_08.pdf, also <http://www.klgates.com/newsstand/Detail.aspx?publication=5114> and http://www.energystar.gov/index.cfm?c=products.pr_tax_credits#s4

4. Puget Sound Energy – additional information:

- 2 relevant PSE programs:
 1. For Your Home – is your most likely scenario. Includes all retrofits.
 2. For the Builder – is only for new construction and specifically is designed to encourage Energy Star new homes.
- Newly announced Windows discount: \$1,000 off ten or more windows (per service address) purchased from participating PSE-referred window installers.
- Many *furnace* and *water heater* vendors/installers will offer matching rebates or discounts (or provide additional warranty time) if referred to from PSE. These are not published and are often seasonal or promotional, so it will pay to contact a PSE Energy Advisor to get up-to-date information.

5. City of Seattle – additional information

After spending a fairly good amount of time on City of Seattle programs, I was frustrated at how little there seems to be available to help out in the retrofit category. There are far more resources being devoted to large commercial and new construction. The Built Smart program for new construction provides incentives for insulation, windows, HVAC and lighting.

City of Seattle's popular Water Heater rebate ended in June, 2002

Source: <http://www.seattle.gov/light/conserve/resident/>, http://www.seattle.gov/light/conserve/resident/appliances/cv5_appA9.htm,

6. Cascade Natural Gas:

This utility has service in the Mt. Vernon, Bellingham, Bremerton, Aberdeen and Longview areas. The fuel conversion incentive that PSE is offering is also proposed in these areas. There are more incentives which, in the case of a home purchase there, should be looked at.

Source: http://www.cngc.com/conservation/WA_RES_Incentives_Existing_Homes12.08.pdf

7. Opportunity to double-dip?

As noted in Item #3 above, there are a number of federal tax credits available to home-owning residents. Depending on the timing of a retrofit and sale of home, there might be an opportunity to offer the homeowner the chance to take part in the tax credits (which are capped at \$300)

Source: http://www.energystar.gov/index.cfm?c=products.pr_tax_credits#s4

8. Manufacturer incentives

I ran across a couple of manufacturer incentives at the last moment but all unique ones (not mentioned above) have limited date ranges so were about to expire at end of year or January. Lowes, for example offered \$100 cash-back Visa cards on purchases of Electrolux Energy Star washers, and \$75-\$750 cash-back Visa cards for a variety of other appliances. Over the New Year holiday, a new incentive came out for GE appliances (included on my chart). The GreenMadeSimple site and the Energy Star site (use zip code) are good places to find incentives *for a specific timeframe*.

Source: <http://www.greenmadesimple.com/incentives> and http://www.energystar.gov/index.cfm?fuseaction=rebate.rebate_locator