

Electrical - Page 3, Line 25A

If you had a panel upgrade or circuits added for heat pumps, enter code "E" on 25B ★

Electrical cost from your invoice on 25C ★

QMID for heat pump/HPWH on D ★

25a Did you install improvements or replacements of panelboards, subpanelboards, branch circuits, or feeders (enabling property) to enable the installation and use of a separate qualified energy efficient improvement or qualified energy property (enabled property), and were both the enabling property and the enabled property installed in 2025? (See instructions if some of the property was installed in 2024.) ☒ Yes ☐ No

If you checked the "No" box, you cannot claim the credit for enabling property. Skip lines 25b through 25e. Go to line 26. (See instructions.)

b If you checked the "Yes" box for line 25a, enter the code for the type of enabled property. (See instructions.)
Code(s) **E** ★

c Enter the cost of improvements or replacement of enabling property **25c** ★

d Enter the Qualified Manufacturer Identification Number(s) of the enabling property.
(i) **A A A A** ★
(ii)

e Multiply line 25c by 30% (0.30). Enter the results. Do **not** enter more than \$600 **25e**

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Heat Pumps + HPWH - Page 4, Line 29

QMID for heat pump on line 29a ★

Out of pocket (post rebates) for heat pump on 29a ★

QMID for HPWH line 29c

Out of pocket (post rebates) for HPWH on 29c

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Section B – Residential Energy Property Expenditures (continued)

26 Home energy audits.

a Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? (See instructions.) ☐ Yes ☐ No
If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 27.

b Enter the cost of the home energy audits **26b**

c Multiply line 26b by 30% (0.30). Enter the results. Do **not** enter more than \$150 **26c**

27 Add lines 18b, 19h, 20d, 22d, 23d, 24d, 25e, and 26c **27**

28 Enter the smaller of line 27 or \$1,200 **28**

29 Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.

a Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump **29a** ★
A A A A

b Enter the cost of all other electric or natural gas heat pumps. If none, enter -0- **29b**

c Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump water heater **29c**
B B B B