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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Residential Energy Credits

▶ See instructions.
 ▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009
 Attachment
 Sequence No. **158**

Your social security number

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

Part I Nonbusiness Energy Property Credit (See instructions before completing this part.)

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.			
2	Qualified energy efficiency improvements (see instructions).			
a	Insulation material or systems specifically and primarily designed to reduce heat loss or gain in your home	2a		
b	Exterior windows including skylights	2b		
c	Exterior doors	2c		
d	Metal or asphalt roof with appropriate pigmented coatings or cooling granules that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home	2d		
3	Residential energy property costs (see instructions).			
a	Energy-efficient building property	3a		
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b		
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c		
4	Add lines 2a through 3c	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	\$1,500	
7	Enter the smaller amount of line 5 or line 6	7		
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9		
10	Subtract line 9 from line 8. If zero or less, stop . You cannot take the nonbusiness energy property credit	10		
11	Nonbusiness energy property credit. Enter the smaller of line 7 or line 10	11		

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 12 through 21 if you only have a **credit carryforward from 2008.**

12	Qualified solar electric property costs				12		
13	Qualified solar water heating property costs				13		
14	Qualified small wind energy property costs				14		
15	Qualified geothermal heat pump property costs				15		
16	Add lines 12 through 15				16		
17	Multiply line 16 by 30% (.30)				17		
18	Qualified fuel cell property costs	18					
19	Multiply line 18 by 30% (.30)	19					
20	Kilowatt capacity of property on line 18 above ▶ _____ x \$1,000	20					
21	Enter the smaller of line 19 or line 20				21		
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28				22		
23	Add lines 17, 21, and 22				23		
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24					
25	<p>1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.</p> <p>1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p>	25					
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27				26		
27	Residential energy efficient property credit. Enter the smaller of line 23 or line 26				27		
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28					

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line				29		
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