

HOME ENERGY AUDIT EXPENSE

Beginning January 1, 2009, any taxpayer who paid an individual certified by the Department of Natural Resources to complete a home energy audit may deduct 100% of the costs incurred for the audit and the implementation of any energy efficiency recommendations made by the auditor. The maximum yearly subtraction may not exceed \$1,000, for a single taxpayer or a married couple filing a combined return. For all years in which you incur expenses, the maximum total subtraction you may claim is \$2,000. To qualify for the deduction, you must have incurred expenses in the year you are filing a claim, and the expenses incurred must not have been excluded from your federal adjusted gross income or reimbursed through any other state or federal program.

Name of Auditor: _____

Auditor's Certification Number: _____

Summary of the Recommendations: _____

Amount paid for the audit: _____

Total amount paid to implement the energy efficiency recommendations: _____

Need to attach applicable receipts.