



Tax Reduction Letter

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Internal Revenue Code Section 25C(a)

Nonbusiness energy property

- (a) Allowance of credit. In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the sum of—
- (1) the amount paid or incurred by the taxpayer during such taxable year for qualified energy efficiency improvements, and
 - (2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.