



Put the Energy Efficient Home Improvement Credit to work for you. By adding insulation to a residence, not only will homeowners see improvements on their utility bills, but they can also receive a tax credit equal to 30% of the cost of insulation materials installed, up to \$1,200 each year. Plus, there is no lifetime dollar limit under the newly revised tax credit. Homeowners can make energy efficiency upgrades year after year and continue to collect the 30% tax credit.

The 25C Nonbusiness Energy Property residential tax credit (under the Inflation Reduction Act) was renamed the Energy Efficient Home Improvement Credit and revamped to provide more savings to homeowners.

Residents will see their savings from lower energy bills add up month after month, year after year. And by using 25C to claim tax credits of 30% of the cost of insulation materials, homeowners can save more money from the start.

The R-value of additional insulation required to meet the 25C credit requirements varies depending on the climate zone in which a home is located. Attics are the most common location to add insulation, along with garages, basements and crawlspaces.

No matter the insulation type or location, Johns Manville can help you. With a large selection of products that can be used for retrofitting a home, we've got the solution you need.

For more information on how to claim the tax credit, visit irs.gov for updates to Form 5695.



Sure, 25C tax credits benefit homeowners – but did you know they also have big benefits for you, *the contractor*?

Take the 25C Energy Efficient Home Improvement Credit: homeowners can get tax credits for adding insulation to improve their home's energy efficiency. But to do so, they're going to need a contractor to install the new insulation. Which is exactly how the tax credits benefit you too – more jobs!

To meet new energy codes, older homes need additional insulation. That so can be a win-win for the homeowner because they'll see reduced energy bills, while also being eligible for the tax credits.

Under 25C, homeowners get credits for up to 30% of the cost of insulation materials installed, for a max of \$1,200 each year. There's no lifetime dollar limit, meaning homeowners can continue to call you year after year to install more energy efficiency upgrades in different parts of their home.

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**CLIMATE PRO®
BLOW-IN INSULATION**



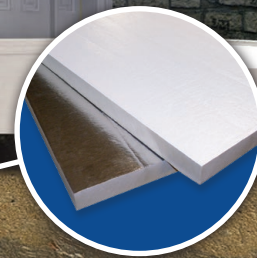
**AP FOIL®
CONTINUOUS
INSULATION**



**FIBERGLASS BATT
AND ROLLS**



**CI MAX®
SHEATHING**



The Inflation Reduction Act includes much-needed improvements and extensions to federal tax credits for home energy efficiency. There are credits for new home construction. It's simple for a builder to take advantage of these energy tax credits, and with the help of Johns Manville insulation products, you can make the most of this opportunity. Surprisingly, the differences in insulation material costs for the \$2,500 tax credit vs. the \$5,000 credit for new builds are minimal, even *none* in some climate zones. Check out the charts on the back for insulation material costs across climate zones and for different sections of a typical 3-bedroom home.

Three Bedroom 2,200 SF Home, 2x6 framed

45L Credit	\$2,500						
Requirements	ENERGY STAR v3.1						
Insulation Minimums		2009 IECC Insulation R-values					
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	30	30	38	38	49	49
Cavity insulation (Unfaced Fiberglass Batt)	19	19	19	19	20	20	21
Exterior board insulation (AP Foil)	3	3	3	3	5	5	5
Basement (CI Max)					10	15	15
Floor (Unfaced Fiberglass Batt)	13	13	19	19			

45L Credit	\$5,000							
Requirements	DOE Zero Energy Ready (v1, rev. 8)							
Insulation Minimums		2015 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8	
Attic/ceilings (Climate Pro)	30	38	38	49	49	49	49	
Cavity insulation (FGB)	19	19	20	20	20	20	20	
Exterior board insulation (AP Foil)	3	3	3	3	5	5	5	
Basement (CI Max)					15	15	15	
Floor (FGB)	13	13	19	19				
Additional Insulation Cost		\$0	\$128	\$361	\$443	\$879	\$0	\$64

Three Bedroom 2,200 SF 2X6 Advanced Frame Home

45L Credit	\$2,500						
Requirements	ENERGY STAR v3.1						
Insulation Minimums		2009 IECC Insulation R-values					
Climate Zones	1	2	3	4	4C+5	6	7+8
Attic/ceilings (Climate Pro)	30	30	30	38	38	49	49
Cavity insulation (Unfaced Fiberglass Batt)	19	19	19	19	20	20	21
Exterior board insulation (AP Foil)							
Basement (CI Max)					10	15	15
Floor (Unfaced Fiberglass Batt)	13	13	19	19			

45L Credit	\$5,000							
Requirements	DOE Zero Energy Ready (v1, rev. 8)							
Insulation Minimums		2015 IECC Insulation R-values						
Climate Zones	1	2	3	4	4C+5	6	7+8	
Attic/ceilings (Climate Pro)	30	38	38	49	49	49	49	
Cavity insulation (FGB)	19	19	20	20	20	20	20	
Exterior board insulation (AP Foil)						5	5	
Basement (CI Max)					15	15	15	
Floor (FBG)	13	13	19	19				
Additional Insulation Cost		\$0	\$128	\$361	\$443	\$879	\$1,337	\$1,401

* Material costs are an industry average and given as an estimate only; they do not necessarily represent specific Johns Manville pricing.

HIGHLIGHTED CELLS state the difference from *ENERGY STAR v3.1* to *Certified DOE Zero Energy Ready*.

No matter the insulation type or location, Johns Manville can help you with product. You'll also need to know the other non-insulation-related items necessary in order to receive the \$2,500 or \$5,000 tax credit; see below.

Home Component	ENERGY STAR v3.1	DOE Zero Energy Ready Home
Air sealing	All Per Rater Field Checklist	All Per Rater Field Checklist
Blower door test (ACH50)	-	1.5-3
Windows(u-values)	0.65-1.2	0.4-0.27
Ducts	≥R-6 OR in Conditioned Space	≥R-8 OR in Conditioned Space
Furnance (Heat)	80 AFUE-95 AFUE	80 AFUE-94 AFUE
Air Conditioner (Cool)	13-15 SEER	13-16 SEER
Hot Water	Gas EF 0.53-0.63, Elec. EF 0.89-0.94	Gas EF 0.67-0.77, Elec. EF 2.0
Lighting	-	80% ES fixtures or bulbs
Appliances	-	Refrigerator, Dishwasher, Clothes Washer, Bath & Vent Fans all ENERGY STAR qualified
Indoor Air Quality	-	EPA Indoor airPLUS Certified
Renewable	-	PV-Ready

For more information on how to claim the tax credit, visit [irs.gov](https://www.irs.gov) for updates to form 8908. You can also use the current IRS form 8908 to claim credits for homes sold in 2022 that meet the previous requirements.