

# What You Need to Know About 25C Homeowner Energy Efficiency Tax Credits

**February 10, 2025**

# 25C Unique Product Identification Number (PIN) Update

# Current Status of 25C PIN Rulemaking

U.S. Department of Treasury (Treasury)/Internal Revenue Service (IRS)

- **December 2023** – Treasury/IRS Release Proposed Guidance
- **February 2024** – AHRI Provides Comments on Proposed Guidance
- **October 2024** – Treasury/IRS Release Proposed Rule and Revenue Procedure Document
- **December 2024** – AHRI Provides Comments on Proposed Rule
- **January 17, 2025** – Treasury/IRS Release FAQ Document Updated with 25C PIN Questions and Answers

# AHRI Comments to Treasury/IRS

- AHRI proposed the use of AHRI's Directory of Certified Product Performance to produce a 17-digit unique certificate number for all 25C HVACR and water heating qualifying products and systems
- AHRI would submit to Treasury and the IRS the list of AHRI unique certificate numbers issued by AHRI through an online portal on a date to be determined by Treasury and the IRS
- The use of an AHRI Directory-generated unique certificate number would allow compliance to begin for the 2025 tax filing season, as it would require no additional action by manufacturers

# General 25C IRS Webpage link

<https://www.irs.gov/credits-deductions/energy-efficient-home-improvement-credit>

The screenshot shows the IRS website interface. At the top, there is a navigation bar with the IRS logo, a search bar, and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation bar, there is a breadcrumb trail: Home / Credits & Deductions / Clean energy and vehicle credits / Home energy credits / Energy Efficient Home Improvement Credit. The main heading is "Energy Efficient Home Improvement Credit". Below the heading, there are language options: English, Español, 中文(简体), 中文(繁體), 한국어, Русский, Tiếng Việt, and Kreyòl ayisyen. On the left side, there is a sidebar with a table of contents. The "Energy Efficient Home Improvement Credit" item is highlighted. The main content area contains the following text: "If you make qualified energy-efficient improvements to your home after Jan. 1, 2023, you may qualify for a tax credit up to \$3,200. You can claim the credit for improvements made through 2032." Below this, it says "For improvements installed in 2022 or earlier: Use [previous versions of Form 5695](#)." Then, "Beginning Jan. 1, 2023, the credit equals 30% of certain qualified expenses, including:" followed by a bulleted list: "Qualified energy efficiency improvements installed during the taxable year", "Residential energy property", and "Home energy audits". Next, "There are limits on the allowable annual credit and on the amount of credit for certain types of qualified expenses. The credit is allowed for qualifying property placed in service on or after Jan. 1, 2023, and before Jan. 1, 2033." Then, "The maximum credit you can claim each year is:" followed by a bulleted list: "\$1,200 for energy efficient property costs and certain energy efficient home improvements, with limits on exterior doors (\$250 per door and \$500 total), exterior windows and skylights (\$600) and home energy audits (\$150)", and "\$2,000 per year for qualified heat pumps, water heaters, biomass stoves or biomass boilers". Then, "The credit has no lifetime dollar limit. You can claim the maximum annual credit every year that you make eligible improvements or install energy efficient property until 2033. However, beginning in 2025, for each item of qualifying property placed in service, no credit will be allowed unless the item was produced by a [qualified manufacturer](#) and the taxpayer reports the PIN for the item on their tax return." Finally, "The credit is nonrefundable, so you can't get back more on the credit than you owe in taxes. You can't apply any excess credit to..."

# 25C Qualified Manufacturer (QM) Portal Open

<https://www.irs.gov/credits-deductions/energy-efficient-home-improvement-credit-qualified-manufacturer-requirements>

The screenshot shows the IRS website's navigation bar with the following menu items: File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. A search bar is located on the right side of the navigation bar. The main content area is titled "25C Qualified Manufacturer (QM) Portal Open" and contains the following information:

- Elective pay and transferability**
- Credit for Builders of Energy-Efficient Homes**
- Energy-Efficient Commercial Buildings Credit**
- Advanced Energy Project Credit**
- Alternative Fuel Vehicle Refueling Property Credit**
- Individuals credits and deductions**
- Business credits and deductions**

**Register as a qualified manufacturer**

Requests to be a qualified manufacturer must be submitted through the IRS Energy Credits Online (ECO) portal. Until your business receives an acknowledgement from us, it is not a qualified manufacturer for the specified property. The IRS will provide next steps once the agreement is acknowledged, including reporting of eligible property information.

Failing to meet reporting requirements and other terms of the qualified manufacturer agreement could cause the agreement to be revoked.

The first step in submitting a request to be a qualified manufacturer on the portal is to register the business.

**What you will need to register**

The IRS uses ID.me, a technology provider, to provide identity verification and sign-in services.

- If you have an ID.me account, sign in using your existing account.
- If you're a new user, have your photo identification ready. Verify your personal identity – not your business information – with ID.me.

**First-time business registrants**

You'll need to be an authorized representative of the business with the following information:

- Your business's employer ID number (EIN)
- Business name and address

**Register your business**

Once you reach the Energy Credits Online (ECO) portal, you'll see several options. Click the Energy Efficient Home Improvement Product Manufacturers Registration link.

**Returning users**

**Access your registered business information**

# 25C Qualified Manufacturer (QM) Portal Open

As you saw on the website, manufacturers can now register with the IRS through IRS Energy Credits Online.

There is also a user guide for the registration process, see [Publication 6046 \(Rev. 12-2024\)](#).

If users run into issues, they can contact the IRS through the secure messaging functionality in their IRS Energy Credits Online account.

# Introduction to AHRI's 25C PIN Generation Tool Demonstration