

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

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**

Department of the Treasury  
Internal Revenue Service

▶ See instructions.

▶ Attach to Form 1040 or Form 1040NR.

**2010**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Your social security number

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

<p><b>1</b> Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶</p>	<b>1</b>	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<p><b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.</p>					
<p><b>2</b> Qualified energy efficiency improvements (see instructions). <b>a</b> Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home</p>	<b>2a</b>				
<p><b>b</b> Exterior windows (including certain storm windows) and skylights</p>	<b>2b</b>				
<p><b>c</b> Exterior doors (including certain storm doors)</p>	<b>2c</b>				
<p><b>d</b> Metal roof with appropriate pigmented coatings or asphalt roof with appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation</p>	<b>2d</b>				
<p><b>3</b> Residential energy property costs (see instructions).</p>					
<p><b>a</b> Energy-efficient building property</p>	<b>3a</b>				
<p><b>b</b> Qualified natural gas, propane, or oil furnace or hot water boiler</p>	<b>3b</b>				
<p><b>c</b> Advanced main air circulating fan used in a natural gas, propane, or oil furnace</p>	<b>3c</b>				
<p><b>4</b> Add lines 2a through 3c</p>	<b>4</b>				
<p><b>5</b> Multiply line 4 by 30% (.30)</p>	<b>5</b>				
<p><b>6</b> Maximum credit amount. (If you jointly occupied the home, see instructions)</p>	<b>6</b>		\$ 1,500		
<p><b>7</b> Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0-</p>	<b>7</b>				
<p><b>8</b> Subtract line 7 from line 6</p>	<b>8</b>				
<p><b>9</b> Enter the smaller of line 5 or line 8</p>	<b>9</b>				
<p><b>10</b> Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)</p>	<b>10</b>				
<p><b>11 Nonbusiness energy property credit.</b> Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49</p>	<b>11</b>				

**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 2009.**

<b>12</b>	Qualified solar electric property costs . . . . .				<b>12</b>		
<b>13</b>	Qualified solar water heating property costs . . . . .				<b>13</b>		
<b>14</b>	Qualified small wind energy property costs . . . . .				<b>14</b>		
<b>15</b>	Qualified geothermal heat pump property costs . . . . .				<b>15</b>		
<b>16</b>	Add lines 12 through 15 . . . . .				<b>16</b>		
<b>17</b>	Multiply line 16 by 30% (.30) . . . . .				<b>17</b>		
<b>18</b>	Qualified fuel cell property costs . . . . .	<b>18</b>					
<b>19</b>	Multiply line 18 by 30% (.30) . . . . .	<b>19</b>					
<b>20</b>	Kilowatt capacity of property on line 18 above ▶ _____ x \$1,000	<b>20</b>					
<b>21</b>	Enter the smaller of line 19 or line 20 . . . . .				<b>21</b>		
<b>22</b>	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28 . . . . .				<b>22</b>		
<b>23</b>	Add lines 17, 21, and 22 . . . . .				<b>23</b>		
<b>24</b>	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>24</b>					
<b>25</b>	<p><b>1040 filers:</b> 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 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22.</p> <p><b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p>	<b>25</b>					
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .				<b>26</b>		
<b>27</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .				<b>27</b>		
<b>28</b>	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .	<b>28</b>					