45L Under the IRA (1/1/2023-12/31/2032): Summary of Various Programs

HOME TYPE	\$500 CREDIT	\$1,000 CREDIT	\$2,500 CREDIT	\$5,000 CREDIT
Single-Family Home Acquired Before 1/1/2025	N/A	N/A	Energy Star v3.1 + Regional Energy Star Requirements (1)	DOE ZERH
Single-Family Home Acquired On/After 1/1/2025	N/A	N/A	Energy Star v3.2 + Regional Energy Star Requirements (1)	DOE ZERH
Manufactured Home	N/A	N/A	Energy Star Manufactured Standard (1)	DOE ZERH, No Prevailing Wage
Multi-Family Home	Energy Star MF NC	DOE ZERH	Energy Star MF NC (1) + Prevailing Wage	DOE ZERH + Prevailing Wage

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