

Energy Efficient Home Improvement Credit (Changes for the Year 2025)

The *Inflation Reduction Act of 2022* modified and extended the 25C tax credit for energy efficient exterior windows, skylights, and doors. The subsequent passage of the *One Big Beautiful Bill Act*, in July 2025, modified the 25C Energy Efficient Home Improvement Tax Credit which now provides for a new expiration date of December 31, 2025.

For qualified products placed in service on or after January 1, 2023, and before December 31, 2025, a maximum credit of \$1,200 can be claimed. The tax credit provides up to \$600 for exterior windows and skylights that meet **ENERGY STAR's Most Efficient standards**. The tax credit for exterior doors is \$250 per door, up to a \$500 annual maximum, for those that meet **regular ENERGY STAR standards**. The tax credit is equal to 30% of the cost of the qualifying product. Kolbe has products that meet these criteria.

25C Tax Credit Summary

- The 30% tax credit is allowed for new (not used) qualifying products placed in service on or after January 1, 2023, and before December 31, 2025.
- The tax credit applies only to qualifying expenditures incurred for an existing home, or for an addition to or renovation of an existing home but does not apply to a newly constructed home.
- The maximum annual limit for all qualified products is \$1,200.
- The tax credit is equal to 30% of the cost of the product (installation labor is not included.)
- Exterior Windows and Skylights products: 30% of costs up to \$600 annual maximum limit for **ENERGY STAR Most Efficient** labeled products.
- Exterior Doors: 30% of costs up to \$250 per door, up to a total of \$500 annual maximum limit for applicable **regular ENERGY STAR** labeled products.
- A Certification Statement letter for your personal files is encouraged by the IRS.
- For qualifying items installed in 2025, you must include the Qualified Manufacturer Identification Number (QMID) on your tax return.

For more information on the Energy Star Most Efficient program by product and climate zone please visit the EPA Energy Star Most Efficient Web Site at: https://www.energystar.gov/products/most_efficient

Seeking your Tax Credit:

1. Kolbe has products certified by NFRC (National Fenestration Rating Council) that meet the performance of Energy Star Most Efficient and standard Energy Star requirements. Verify the product you have chosen meets the appropriate Energy Star requirement for the climate zone they are installed in. Purchase and install your Kolbe qualifying windows or doors in your primary residence before December 31, 2025.
2. Save your paid sales receipt and your product performance labels (which are applied to the products and show the NFRC U-values and SHGC ratings and Energy Star information). Product performance values can also be supplied by your dealer through a Sales Order NFRC and Energy Star product information report showing certified u-factor and SHGC ratings of the product(s) for the zone the product is installed in to be claimed for credit. Comply with all IRS requirements. Kolbe Windows & Doors cannot reprint product performance labels for tax credit verification.
3. Download a copy of Kolbe's Manufacturer's Certification Statement [here](#). **This includes our Qualified Manufacturer Identification Number (QMID).**
4. Claim your tax credit associated with your qualifying purchase on your Federal filing for the applicable tax year.

This is a summary of the key points of the Energy Efficient Home Improvement Tax Credit program which is related to exterior windows, skylights, and doors as described in Section 25C of the Internal Revenue Code as modified by the Inflation Reduction Act of 2022 and Big Beautiful Bill Act of 2025. **Kolbe bears no responsibility for and is not providing legal or tax advice on any issue or topic related to this tax credit.** Please consult your own tax advisor or the IRS to fully determine your eligibility for and to understand this tax credit.