Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Information about Form 5695 and its instructions is at *www.irs.gov/form5695*.**
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2013

Attachment Sequence No. **158**

Name(s) shown on return

Your social security number

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

Note. *Skip lines 1 through 11 if you only have a* ***credit carryforward from 2012.***

1	Qualified solar electric property costs	**1**	
2	Qualified solar water heating property costs	**2**	
3	Qualified small wind energy property costs	**3**	
4	Qualified geothermal heat pump property costs	**4**	
5	Add lines 1 through 4	**5**	
6	Multiply line 5 by 30% (.30)	**6**	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ►	**7a**	☐ **Yes** ☐ **No**

Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	**8**		
9	Multiply line 8 by 30% (.30)	**9**		
10	Kilowatt capacity of property on line 8 above ► ____ x $1,000	**10**		
11	Enter the smaller of line 9 or line 10		**11**	
12	Credit carryforward from 2012. Enter the amount, if any, from your 2012 Form 5695, line 18		**12**	
13	Add lines 6, 11, and 12		**13**	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)		**14**	
15	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49		**15**	
16	Credit carryforward to 2014. If line 15 is less than line 13, subtract line 15 from line 13	**16**		

Part II Nonbusiness Energy Property Credit

17a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶ — **17a** ☐ Yes ☐ No

Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.*

b Print the complete address of the main home where you made the qualifying improvements.

Caution: *You can only have one main home at a time.*

Number and street — Unit No.

City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? ▶ — **17c** ☐ Yes ☐ No

Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*

18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)		**18**	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC		**19a**	
b	Exterior doors that meet or exceed the Energy Star program requirements		**19b**	
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home		**19c**	
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	**19d**		
e	Maximum amount of cost on which the credit can be figured	**19e**	$2,000	
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, or 2012, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**19f**		
g	Subtract line 19f from line 19e. If zero or less, enter -0-	**19g**		
h	Enter the smaller of line 19d or line 19g		**19h**	
20	Add lines 19a, 19b, 19c, and 19h		**20**	
21	Multiply line 20 by 10% (.10)		**21**	
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).			
a	Energy-efficient building property. Do not enter more than **$300**		**22a**	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**		**22b**	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**		**22c**	
23	Add lines 22a through 22c		**23**	
24	Add lines 21 and 23		**24**	
25	Maximum credit amount. (If you jointly occupied the home, see instructions)		**25**	$500
26	Enter the amount, if any, from line 18		**26**	
27	Subtract line 26 from line 25. If zero or less, **stop;** you cannot take the nonbusiness energy property credit		**27**	
28	Enter the smaller of line 24 or line 27		**28**	
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)		**29**	
30	**Nonbusiness energy property credit.** Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49		**30**	

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 5695 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form5695*.

Purpose of Form

Use Form 5695 to figure and take your residential energy credits. The residential energy credits are:

- The residential energy efficient property credit, and
- The nonbusiness energy property credit.

Also use Form 5695 to take any residential energy efficient property credit carryforward from 2012 or to carry the unused portion of the credit to 2014.

Who Can Take the Credits

You may be able to take the credits if you made energy saving improvements to your home located in the United States in 2013.

Home. A home is where you lived in 2013 and can include a house, houseboat, mobile home, cooperative apartment, condominium, and a manufactured home that conforms to Federal Manufactured Home Construction and Safety Standards.

You must reduce the basis of your home by the amount of any credit allowed.

Main home. Your main home is generally the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, or vacation, will not change your main home.

Costs. For purposes of both credits, costs are treated as being paid when the original installation of the item is completed, or, in the case of costs connected with the reconstruction of your home, when your original use of the reconstructed home begins. For purposes of the residential energy efficient property credit only, costs connected with the construction of a home are treated as being paid when your original use of the constructed home begins. If less than 80% of the use of an item is for nonbusiness purposes, only that portion of the costs that is allocable to the nonbusiness use can be used to determine either credit.

Only the residential energy efficient property credit (Part I) is available for both existing homes and homes being constructed. The nonbusiness energy property credit (Part II) is only available for existing homes.

Association or cooperative costs. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation.

If you received a subsidy from a public utility for the purchase or installation of an energy conservation product and that subsidy was not included in your gross income, you must reduce your cost for the product by the amount of that subsidy before you compute your credit. This rule also applies if a third party (such as a contractor) receives the subsidy on your behalf.

Residential Energy Efficient Property Credit (Part I)

If you made energy saving improvements to more than one home that you used as a residence during 2013, enter the total of those costs on the applicable line(s) of one Form 5695. For qualified fuel cell property, see *Lines 7a and 7b*, later.

You may be able to take a credit of 30% of your costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Include any labor costs properly allocable to the onsite preparation, assembly, or original installation of the residential energy efficient property and for piping or wiring to interconnect such property to the home. The credit amount for costs paid for qualified fuel cell property is limited to $500 for each one-half kilowatt of capacity of the property.

Qualified solar electric property costs. Qualified solar electric property costs are costs for property that uses solar energy to generate electricity for use in your home located in the United States. No costs relating to a solar panel or other property installed as a roof (or portion thereof) will fail to qualify solely because the property constitutes a structural component of the structure on which it is installed. The home does not have to be your main home.

Qualified solar water heating property costs. Qualified solar water heating property costs are costs for property to heat water for use in your home located in the United States if at least half of the energy used by the solar water heating property for such purpose is derived from the sun. No costs relating to a solar panel or other property installed as a roof (or portion thereof) will fail to qualify solely because the property constitutes a structural component of the structure on which it is installed. To qualify for the credit, the property must be certified for performance by the nonprofit Solar Rating Certification Corporation or a comparable entity endorsed by the government of the state in which the property is installed. The home does not have to be your main home.

Qualified small wind energy property costs. Qualified small wind energy property costs are costs for property that uses a wind turbine to generate electricity for use in connection with your home located in the United States. The home does not have to be your main home.

Qualified geothermal heat pump property costs. Qualified geothermal heat pump property costs are costs for qualified geothermal heat pump property installed on or in connection with your home located in the United States. Qualified geothermal heat pump property is any equipment that uses the ground or ground water as a thermal energy source to heat your home or as a thermal energy sink to cool your home. To qualify for the credit, the geothermal heat pump property must meet the requirements of the Energy Star program that are in effect at the time of purchase. The home does not have to be your main home.

Qualified fuel cell property costs. Qualified fuel cell property costs are costs for qualified fuel cell property installed on or in connection with your main home located in the United States. Qualified fuel cell property is an integrated system comprised of a fuel cell stack assembly and associated balance of plant components that converts a fuel into electricity using electrochemical means. To qualify for the credit, the fuel cell property must have a nameplate capacity of at least one-half kilowatt of electricity using an electrochemical process and an electricity-only generation efficiency greater than 30%.

Costs allocable to a swimming pool, hot tub, or any other energy storage medium which has a function other than the function of such storage do not qualify for the residential energy efficiency credit.

Joint occupancy. If you occupied your home jointly with someone other than your spouse, each occupant must complete his or her own Form 5695. To figure the credit, the maximum qualifying costs that can be taken into account by all occupants for qualified fuel cell property costs is $1,667 for each one-half kilowatt of capacity of the property. The amount allocable to you for qualified fuel cell property costs is the lesser of:

1. The amount you paid, or
2. The maximum qualifying cost of the property multiplied by a fraction. The numerator is the amount you paid and the denominator is the total amount paid by you and all other occupants.

These rules do not apply to married individuals filing a joint return.

***Example*.** Taxpayer A owns a house with Taxpayer B where they both reside. In 2013, they installed qualified fuel cell property at a cost of $20,000 with a kilowatt capacity of 5. Taxpayer A paid $12,000 towards the cost of the property and Taxpayer B paid the remaining $8,000. The amount to be allocated is $16,670 ($1,667 x 10 (kilowatt capacity x 2)). The amount of cost allocable to Taxpayer A is $10,002 ($16,670 x $12,000/$20,000). The amount of cost allocable to Taxpayer B is $6,668 ($16,670 x $8,000/$20,000).

Nonbusiness Energy Property Credit (Part II)

You may be able to take a credit equal to the sum of:

1. 10% of the amount paid or incurred for qualified energy efficiency improvements installed during 2013, and
2. Any residential energy property costs paid or incurred in 2013.

However, this credit is limited as follows.

- A total combined credit limit of $500 for all tax years after 2005.
- A combined credit limit of $200 for windows for all tax years after 2005.
- A credit limit for residential energy property costs for 2013 of $50 for any advanced main air circulating fan; $150 for any qualified natural gas, propane, or oil furnace or hot water boiler; and $300 for any item of energy efficient building property.

If the total of any nonbusiness energy property credits you have taken in previous years (after 2005) is more than $500, you generally cannot take the credit in 2013.

Subsidized energy financing. Any amounts provided for by subsidized energy financing cannot be used to figure the nonbusiness energy property credit. This is financing provided under a federal, state, or local program, the principal purpose of which is to provide subsidized financing for projects designed to conserve or produce energy.

Qualified energy efficiency improvements. Qualified energy efficiency improvements are the following building envelope components installed on or in your main home that you owned during 2013 located in the United States if the original use of the component begins with you, the component can be expected to remain in use at least 5 years, and the component meets certain energy standards.

- Any insulation material or system that is specifically and primarily designed to reduce heat loss or gain of a home when installed in or on such a home.
- Exterior windows and skylights.
- Exterior doors.
- Any 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.

For purposes of figuring the credit, do not include amounts paid for the onsite preparation, assembly, or original installation of the building envelope component.

To qualify for the credit, qualified energy efficiency improvements must meet certain energy efficiency requirements. See Lines 19a Through 19h*, later, for details.*

Residential energy property costs. Residential energy property costs are costs of new qualified energy property that is installed on or in connection with your main home that you owned during 2013 located in the United States. Include any labor costs properly allocable to the onsite preparation, assembly, or original installation of the energy property. Qualified residential energy property is any of the following.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; natural gas, propane, or oil water heaters; and stoves that use biomass fuel.
- Qualified natural gas, propane, or oil furnaces and qualified natural gas, propane, or oil hot water boilers.
- Certain advanced main air circulating fans used in natural gas, propane, or oil furnaces.

To qualify for the credit, qualified residential energy property must meet certain energy efficiency requirements. See Lines 22a Through 22c*, later, for details.*

Joint ownership of qualified property. If you and a neighbor shared the cost of qualifying property to benefit each of your main homes, both of you can take the nonbusiness energy property credit. You figure your credit on the part of the cost you paid. The limit on the amount of the credit applies to each of you separately.

Married taxpayers with more than one home. If both you and your spouse owned and lived apart in separate main homes, the limit on the amount of the credit applies to each of you separately. If you are filing separate returns, both of you would complete a separate Form 5695. If you are filing a joint return, figure your nonbusiness energy property credit as follows.

1. Complete lines 17a through 17c and 19 through 24 of a separate Form 5695 for each main home.

2. Figure the amount to be entered on line 24 of both forms (but not more than $500 for each form) and enter the combined amount on line 24 of one of the forms.

3. On line 25 of the form with the combined amount on line 24, cross out the preprinted $500 and enter $1,000.

4. On the dotted line to the left of line 25, enter "More than one main home." Then, complete the rest of this form, including line 18. The amount on line 18 can exceed $500.

5. Attach both forms to your return.

Joint occupancy. If you owned your home jointly with someone other than your spouse, each owner must complete his or her own Form 5695. To figure the credit, there are no maximum qualifying costs for insulation, exterior doors, and a metal or asphalt roof. Enter the amounts you paid for these items on the appropriate lines of Form 5695, Part II. For windows and residential energy property costs, the amount allocable to you is the smaller of:

1. The amount you paid, or

2. The maximum qualifying cost* of the property multiplied by a fraction. The numerator is the amount you paid and the denominator is the total amount paid by you and all other owners.

*$2,000 for windows; $300 for energy-efficient building property; $150 for qualified natural gas, propane, or oil furnace or hot water boiler; or $50 for an advanced main air circulating fan.

Specific Instructions

Part I

Residential Energy Efficient Property Credit

Before you begin Part I:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- Nonbusiness energy property credit (Part II of this form).
- Adoption credit.
- Mortgage interest credit.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

Also include on lines 1 through 4, and 8, any labor costs properly allocable to the onsite preparation, assembly, or original installation of the property and for piping or wiring to interconnect such property to the home.

Line 1

Enter the amounts you paid for qualified solar electric property. See *Qualified solar electric property costs*, earlier.

Line 2

Enter the amounts you paid for qualified solar water heating property. See *Qualified solar water heating property costs*, earlier.

Line 3

Enter the amounts you paid for qualified small wind energy property. See *Qualified small wind energy property costs*, earlier.

Line 4

Enter the amounts you paid for qualified geothermal heat pump property. See *Qualified geothermal heat pump property costs*, earlier.

Lines 7a and 7b

Any qualified fuel cell property costs must have been for your main home located in the United States. See *Main home*, earlier. If you check the "No" box, you cannot include any fuel property costs on line 8.

If you check the "Yes" box, enter the full address of your main home during 2013 on line 7b.

If you and your spouse are filing jointly and you each have different main homes with qualified fuel cell property costs, provide on line 7b the address of your main home. Add a sheet providing the address of your spouse's main home. You and your spouse should add your qualified fuel cell property costs together on line 8 of one Form 5695.

Line 8

Enter the amounts you paid for qualified fuel cell property. See *Qualified fuel cell property costs*, earlier.

Line 14

Complete the following worksheet to figure the amount to enter on line 14. If you are claiming the child tax credit for 2013, enter on line 4 of the worksheet, the amount from line 12 of the Line 11 Worksheet in Pub. 972.

If you are not claiming the child tax credit for 2013, you do not need Pub. 972.

Residential Energy Efficient Property Credit Limit Worksheet—Line 14

1.	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	1.
2.	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 22; or Form 1040NR, lines 45 through 47	2.
3.	Enter the amount, if any, from Form 5695, line 30	3.
4.	Enter the amount, if any, from line 12 of the Line 11 Worksheet in Pub. 972 if you are claiming the child tax credit	4.
5.	Enter the amount, if any, from Form 8396, line 9	5.
6.	Enter the amount, if any, from Form 8839, line 16	6.
7.	Enter the amount, if any, from Form 8859, line 3	7.
8.	Enter the amount, if any, from Form 8910, line 15	8.
9.	Enter the amount, if any, from Form 8936, line 23	9.
10.	Add lines 2 through 9	10.
11.	Subtract line 10 from line 1. Also enter this amount on Form 5695, line 14. If zero or less, enter -0- on Form 5695, lines 14 and 15	11.

Manufacturer's certification. For purposes of taking the credit, you can rely on the manufacturer's certification in writing that a product is qualifying property for the credit. Do not attach the certification to your return. Keep it for your records.

Line 16

If you cannot use all of the credit because of the tax liability limit (line 14 is less than line 13), you can carry the unused portion of the credit to 2014.

File this form even if you cannot use any of your credit in 2013.

Part II

Nonbusiness Energy Property Credit

Before you begin Part II:

Figure the amount of any credit for the elderly or the disabled you are claiming.

Lines 17a Through 17c

Line 17a. To qualify for the credit, any qualified energy efficiency improvements or residential energy property costs must have been for your main home located in the United States. See *Main home*, earlier. If you check the "No" box, you cannot take the nonbusiness energy property credit.

Line 17b. Enter the full address of your main home during 2013.

Line 17c. You may only include expenses for qualified improvements for an existing home or for an addition or renovation to an existing home, and not for a newly constructed home. If you check the "Yes" box, you cannot claim any expenses for qualified improvements that are related to the construction of your home, even if the improvement is installed after you have moved into the home.

Line 18

If you took a nonbusiness energy property credit in 2006, 2007, 2009, 2010, 2011, or 2012, complete the following worksheet to figure the amount to enter on line 18. If the total of the credits on line 7 of the worksheet is $500 or more, you generally cannot take this credit in 2013.

Lifetime Limitation Worksheet—Line 18

1.	Enter the amount, if any, from your 2006 Form 5695, line 12	1.
2.	Enter the amount, if any, from your 2007 Form 5695, line 15	2.
3.	Enter the amount, if any, from your 2009 Form 5695, line 11	3.
4.	Enter the amount, if any, from your 2010 Form 5695, line 11	4.
5.	Enter the amount, if any, from your 2011 Form 5695, line 14	5.
6.	Enter the amount, if any, from your 2012 Form 5695, line 32	6.
7.	Add lines 1 through 6. Also enter this amount on Form 5695, line 18. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit	7.

Lines 19a Through 19h

Note. A reference to the IECC is a reference to the 2009 International Energy Conservation Code as in effect (with supplements) on February 17, 2009.

Do not include on lines 19a through 19d any amounts paid for the onsite preparation, assembly, or original installation of the components.

Line 19a. Enter the amounts you paid for any insulation material or system (including any vapor retarder or seal to limit infiltration) that is specifically and primarily designed to reduce the heat loss or gain of your home when installed in or on such home and meets the prescriptive criteria established by the IECC.

A component is not specifically and primarily designed to reduce the heat loss or gain of your home if it provides structural support or a finished surface (such as drywall or siding) or its principal purpose is to serve any function unrelated to the reduction of heat loss or gain.

Line 19b. Enter the amounts you paid for exterior doors that meet or exceed the Energy Star program requirements.

Line 19c. Enter the amounts you paid for a metal roof with the appropriate pigmented coatings or an asphalt roof with the appropriate cooling granules that are specifically and primarily designed to reduce the heat gain of your home. The roof must meet or exceed the Energy Star program requirements in effect at the time of purchase or installation.

Line 19d. Enter the amounts you paid for exterior windows and skylights that meet or exceed the Energy Star program requirements.

If you took the credit for windows in 2006, 2007, 2009, 2010, 2011, or 2012, you may not be able to include window expenses this year.

Line 19f. If you reported expenses on your 2006 Form 5695, line 2b; 2007 Form 5695, line 2d; 2009 Form 5695, line 2b; 2010 Form 5695, line 2b; 2011 Form 5695, line 3d; or 2012 Form 5695, line 21d, then use the worksheet next to figure the amount to enter on line 19f.

Window Expense Worksheet—Line 19f

1.	Enter the amount from your 2006 Form 5695, line 2b	1.
2.	Enter the amount from your 2007 Form 5695, line 2d	2.
3.	Enter the amount from your 2009 Form 5695, line 2b	3.
4.	Enter the amount from your 2010 Form 5695, line 2b	4.
5.	Add lines 3 and 4	5.
6.	Multiply line 5 by 3.0	6.
7.	Enter the amount from your 2011 Form 5695, line 3d	7.
8.	Enter the amount from your 2012 Form 5695, line 21d	8.
9.	Add lines 1, 2, 6, 7, and 8. Also enter this amount on Form 5695, line 19f	9.

Manufacturer's certification. For purposes of taking the credit, you can rely on a manufacturer's certification in writing that a building envelope component is an eligible building envelope component. Do not attach the certification to your return. Keep it for your records.

Lines 22a Through 22c

TIP *Also include on lines 22a through 22c any labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.*

Line 22a. Enter the amounts you paid for energy-efficient building property. Energy-efficient building property is any of the following.

• An electric heat pump water heater that yields an energy factor of at least 2.0 in the standard Department of Energy test procedure.

• An electric heat pump that achieves the highest efficiency tier established by the Consortium for Energy Efficiency (CEE) as in effect on January 1, 2009.

• A central air conditioner that achieves the highest efficiency tier that has been established by the CEE as in effect on January 1, 2009.

• A natural gas, propane, or oil water heater that has an energy factor of at least 0.82 or a thermal efficiency of at least 90%.

• A stove that uses the burning of biomass fuel to heat your home or heat water for your home that has a thermal efficiency rating of at least 75%. Biomass fuel is any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.

Do not enter more than $300 on line 22a.

Line 22b. Enter the amounts you paid for a natural gas, propane, or oil furnace or hot water boiler that achieves an annual fuel utilization rate of at least 95.

Do not enter more than $150 on line 22b.

Line 22c. Enter the amounts you paid for an advanced main air circulating fan used in a natural gas, propane, or oil furnace that has an annual electricity use of no more than 2% of the total annual energy use of the furnace (as determined in the standard Department of Energy test procedures).

Do not enter more than $50 on line 22c.

Manufacturer's certification. For purposes of taking the credit, you can rely on a manufacturer's certification in writing that a product is qualified residential energy property. Do not attach the certification to your return. Keep it for your records.

Line 25

If the rules discussed earlier for joint occupancy apply, cross out the preprinted $500 on line 25 and enter on line 25 the smaller of:

1. The amount on line 24, or

2. $500 multiplied by a fraction. The numerator is the amount on line 24. The denominator is the total amount from line 24 for all owners.

For more details, see *Joint occupancy*, earlier.

Line 29

Complete the worksheet below to figure the amount to enter on line 29.

Nonbusiness Energy Property Credit Limit Worksheet—Line 29

1.	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	1.
2.	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 22; or Form 1040NR, lines 45 through 47	2.
3.	Subtract line 2 from line 1. Also enter this amount on Form 5695, line 29. If zero or less, **stop**; you cannot take the nonbusiness energy property credit.	3.