



## ENERGY STAR® RESIDENTIAL NEW CONSTRUCTION PROGRAMS



To qualify for the Section 45L New Energy Efficient Home Credit (§ 45L tax credit), homes and apartments must be certified to an eligible version of the relevant ENERGY STAR (or DOE Zero Energy Ready Home) program requirements. The ENERGY STAR [energystar.gov/45LTaxCredits](https://energystar.gov/45LTaxCredits) webpage contains a summary of available credits and minimum ENERGY STAR program versions eligible for the § 45L credit.

The EPA has updated the website's 'minimum eligible version' tables with the required versions for single-family and manufactured home acquisitions through 2027 and for multifamily dwelling unit acquisitions through 2028. Partners can anticipate that the EPA will update these tables annually, in January, in future years.

For **single-family homes** eligible for [ENERGY STAR Single-Family New Homes](#) (SFNH), the minimum ENERGY STAR version eligible for the § 45L tax credit is:

- **SFNH National v3.2** for homes acquired in **2025, 2026, & 2027** (except in CA and HI).

For **manufactured homes** eligible for [ENERGY STAR Manufactured New Homes](#) (MH), the minimum ENERGY STAR version eligible for the § 45L tax credit is:

- **MH v2** for manufactured homes acquired in **2025**.
- **MH v3** for manufactured homes acquired in **2026 & 2027**.

For **multifamily dwelling units** eligible for [ENERGY STAR Multifamily New Construction](#) (MFNC), the minimum ENERGY STAR version eligible for the § 45L tax credit is:

- **MFNC National v1.1** for dwelling units acquired in **2025 & 2026** (except in CA, OR, and WA).
- **MFNC National v1.2** for dwelling units acquired in **2027 & 2028** (except in CA).

Visit the [ENERGY STAR Tax Credits for Homebuilders](#) webpage for full details, including for locations where regional program requirements apply (CA, HI, OR, & WA).

Partners should also be aware that the tax credit is optional, and single-family homes in most states may continue to be certified to ENERGY STAR using SFNH National v3.1, although such homes would not qualify for the tax credit. Find the applicable version for certification of homes at [energystar.gov/SFNHVersions](#) and apartments at [energystar.gov/MFNCVersions](#).  
Best Regards,

The ENERGY STAR Residential New Construction Team

## The Future Starts Here



Learn more at  
[energystar.gov/homes](https://energystar.gov/homes)



This email was sent by:  
EPA (Climate Protection Partnerships Division) - ENERGY STAR  
1200 Pennsylvania Ave NW, Washington, DC, 20460 US

[Manage Email Preferences](#)