



## ENERGY STAR® RESIDENTIAL NEW CONSTRUCTION PROGRAMS



### Dear ENERGY STAR Residential New Construction Program Stakeholder,

As part of the [Inflation Reduction Act](#) (IRA), the Section 45L New Energy Efficient Home Credit (§ 45L credit) has been updated and extended through 2032. For eligible homes and apartments (referred to as dwelling units in § 45L) acquired on or after January 1, 2023, the tax credit is now specifically tied to certification to an eligible version of the relevant ENERGY STAR program requirements. On September 27, 2023, the Internal Revenue Service (IRS) issued [Notice 2023-65](#), which contained

The ENERGY STAR [Tax Credits for Home Builders](#) webpage has been updated and contains a summary of available credits, key points from the IRS' Notice, and minimum ENERGY STAR program versions eligible for the § 45L credit. Individuals or entities looking to claim the credit should consult with a tax professional to determine whether and how they can claim the credit and determine whether the credit can be used with other tax incentives or Federal incentives.

Best regards,  
The ENERGY STAR Residential New Construction Team

## The future starts here.



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



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