

ENERGY STAR® RESIDENTIAL NEW CONSTRUCTION PROGRAMS



Dear ENERGY STAR Certified Manufactured Homes Stakeholder,

The Internal Revenue Service (IRS) recently issued <u>Notice 2023-65</u> which contained <u>guidance for taxpayers on the Section 45L</u> <u>New Energy Efficient Home Credit</u> as amended by the Inflation Reduction Act. To better align with this guidance related to <u>eligible ENERGY STAR program versions for the Section 45L New Energy Efficient Home Credit</u>, and based on the amended compliance schedule for the new manufactured housing energy conservation standards, EPA is adjusting the previously announced implementation timeline for the ENERGY STAR Manufactured Homes Version 3 program requirements.

> ENERGY STAR Manufactured Homes Version 3 Revised Implementation Timeline:

Manufactured homes produced before December 31, 2025, are permitted to be certified using either Version 2 or Version 3 of the program requirements.

Manufactured homes produced on or after <u>January 1, 2026</u>, must be certified using Version 3 of the program requirements.

Please note that EPA's <u>ENERGY STAR Program Requirements webpage</u> for manufactured homes has been updated to reflect this new timeline. EPA will update the <u>ENERGY STAR Manufactured New Homes Version 3 Program Requirements</u> document in the coming months.

If you have any questions, please contact us at <u>energystarhomes@energystar.gov</u>.

Best regards, The ENERGY STAR Residential New Construction Team

The future starts here.



Learn more at energystar.gov/homes



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