



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 extended through 2032 and is now specifically tied to certification to an eligible version of the relevant ENERGY STAR (or DOE Zero Energy Ready Home) program requirements. The ENERGY STAR [Tax Credits for Home Builders](#) webpage contains a summary of available credits and minimum ENERGY STAR program versions eligible for the § 45L credit.

EPA has updated the 'minimum eligible version' tables on the website to provide the required versions single-family and manufactured home acquisitions through 2026 and for multifamily dwelling unit acquisitions through 2027. Partners can anticipate that EPA will update these tables annually, in January, in future years.

- For **single-family homes** acquired in **2026**, the minimum ENERGY STAR versions eligible for the § 45L credit will be SFNH National v3.2 in all states except California, where it will be SFNH California v3.4; and Hawaii, where it will be SFNH Pacific v3.2.
- For **manufactured homes** acquired in **2026**, the minimum ENERGY STAR version eligible for the § 45L credit will be MH v3.
- For **multifamily dwelling units** acquired in **2027**, the minimum ENERGY STAR version eligible for the § 45L credit will be MFNC National v1.2 in all states* except California, where it will be MFNC California v1.4. (*This includes Oregon and Washington, where MFNC Oregon and Washington v1.2 will no longer be eligible.)

Visit the ENERGY STAR [Tax Credits for Home Builders](#) webpage for full details.

Partners should be aware that, in some cases, a home or apartment may continue to be certified as ENERGY STAR using a version of the program requirements that is not eligible for the § 45L credit. For example, in 2026, § 45L requires that a single-family home be certified to SFNH National v3.2 program requirements to be eligible for the tax credit; however, in many states, EPA continues to allow homes to be certified as ENERGY STAR using the SFNH National v3.1 program requirements.

Best regards,
The ENERGY STAR Residential New Construction Team

The future starts here.



Learn more at
energystar.gov/homes



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