

What Structures Qualify?

A qualified new energy efficient residence is a dwelling unit:

- Located in the U.S.
- The construction was substantially completed after August 8, 2005
- Must meet the 50% Energy Efficient Standard requirement of Code Sec. 45L(c). 50%
- A dwelling unit is a single unit providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking, and sanitation, within a building that is not more than three stories above grade in height

Example of Qualifying Units	Number of Eligible Dwellings	Potential Savings
Timeshares	500	\$1,000,000
Condominium	50	\$100,000
Apartment Complex	800	\$1,600,000
College Apartments	2000	\$4,000,000