

Residential Energy Property Smart Worksheet

Before entering your costs, see the IRS instructions for lines 22a through 22c for requirements that must be met for each property to qualify for the nonbusiness energy property credit. Include the cost allocable to onsite preparation, assembly, or original installation of property on this smart worksheet.

- A** Amounts you paid for energy-efficient building property _____
- B** Amounts you paid for a qualified natural gas, propane, or oil furnace or hot water boiler _____
- C** Amounts you paid for an advanced main air circulating fan used in a natural gas, propane or oil furnace _____