## Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at <u>IRS.gov/draftforms</u>. Please note that drafts may remain on IRS.gov even after the final release is posted at <u>IRS.gov/downloadforms</u>, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at <u>IRS.gov/formspubs</u>.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the <u>Comment on Tax Forms and Publications</u> page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

## Form **5695**

Department of the Treasury Internal Revenue Service Name(s) shown on return

## **Residential Energy Credits**

► Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2015

Attachment
Sequence No. 158

Your social security number

Pari	Residential Energy Efficient Property Credit (See instructions before completing the	ic na	rt \	<u> </u>	
	Skip lines 1 through 11 if you only have a <b>credit carryforward from 2014</b> .	ιιο μα	11.)		
1	Qualified solar electric property costs	1			
2	Qualified solar water heating property costs	2			
3 4	Qualified small wind energy property costs	3 4	)-		5
5 6 7a	Add lines 1 through 4	6			
	main home located in the United States? (See instructions)	7a	☐ Ye	s 🗌	No
b	Print the complete address of the main home where you installed the fuel cell property.				
	Number and street  Unit No.  City, State, and ZIP code				
	City, Citato, tana Em Codo				
8	Qualified fuel cell property costs				
9	Multiply line 8 by 30% (0.30)	-			
10	Kilowatt capacity of property on line 8 above ▶x \$1,000				
11	Enter the smaller of line 9 or line 10	11			
12	Credit carryforward from 2014. Enter the amount, if any, from your 2014 Form 5695, line 16	12			
13 14	Add lines 6, 11, and 12	13			
15	<b>Residential energy efficient property credit.</b> Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50	15			
16	Credit carryforward to 2016. If line 15 is less than line 13, subtract line 15 from line 13				

Par	Nonbusiness Energy Property Credit				
17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶ Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit.	17a		Yes	No
	Do not complete Part II.				
b	Print the complete address of the main home where you made the qualifying improvements.  Caution: You can only have one main home at a time.  Number and street  Unit No.		=		
	City, State, and ZIP code	47-		V	NI -
С	Were any of these improvements related to the construction of this main home?	17c		Yes	 No
L	<b>Caution:</b> If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			1	D
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18			
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).				
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a			
b	Exterior doors that meet or exceed the Energy Star program requirements	19b			
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c			
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements				
е	Maximum amount of cost on which the credit can be figured 19e	-			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, 2013, or 2014, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0 19f				
g	Subtract line 19f from line 19e. If zero or less, enter -0	-			
h	Enter the smaller of line 19d or line 19g	19h			
20	Add lines 19a, 19b, 19c, and 19h	20			
21 22	Multiply line 20 by 10% (0.10)	21			
а	Energy-efficient building property. Do not enter more than \$300	22a			
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b			
С	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than <b>\$50</b>	22c			
23	Add lines 22a through 22c	23			
24	Add lines 21 and 23	24			
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25			
26 27	Enter the amount, if any, from line 18	26			
20	property credit	27			1
28 29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	28			
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50	30			