

# ENERGY STAR HEATING AND COOLING EQUIPMENT TAX CREDIT

# 2010

This schedule is for computing credit for Energy Star equipment.  
This schedule must be attached to the taxpayer's income tax return.

Name(s) shown on Form IT-40/IT-40PNR

Your Social Security Number

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Name shown on IT-20/IT-20S/IT-65/FIT-20/IT-41

Federal ID Number

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**PART I Itemized Purchases of Energy Star Equipment**

	Column A Type of Equipment Purchased	Column B Brand	Column C Model Number	Column D Purchase Date (MM/DD/YYYY)	Column E Amount of Expenditure	
1.					\$	.00
2.					\$	.00
3.					\$	.00
4.					\$	.00
5.					\$	.00

**PART II Computation of Credit**

1. Enter the total of all amounts from Column E .....
2. Enter 20% of line 1 .....
3. Limitation .....
4. Enter the lesser of line 2 or line 3.....
5. Enter the amount from line 4. This is your total credit. Enter here and on line 4 of IT-40 Schedule 6, line 4 of IT-40PNR Schedule G, line 14 of IT-41, line 29 of IT-20, line 27 of IT-20S IN K-1, line 28 of IT-65 IN K-1, or line 36 of FIT-20. (Use code 844.)  
**Note:** Your total credit cannot exceed your Indiana adjusted gross income tax. ....▶

1.		.00
2.		.00
3.	100	.00
4.		.00
5.		.00



# Instructions for Schedule IN-ESC

## Energy Star Heating and Cooling Equipment Tax Credit

A credit is available for certain individuals (including pass-through entities) and small businesses\* who purchase Energy Star heating and cooling equipment. The equipment must be purchased after Dec. 31, 2008, and before Jan. 1, 2011.

\*A small business is one that:

- Has its principal office located in Indiana;
- Is independently owned and operated;
- Has 100 or fewer employees; and
- Has \$10 million or less in annual gross receipts.

The credit is equal to the smaller of:

- 20% of the amount spent for qualifying equipment;
- The Indiana adjusted gross income tax, or;
- \$100.

Any unused portion of the credit is not available for carry-back, carryforward, refund or transfer purposes. The total amount of Energy Star tax credits allowed for all taxpayers in a fiscal year may not be more than \$1,000,000.

## Which Equipment Qualifies

To qualify for this credit, the equipment purchased must be:

- Manufactured in the United States;
- Heating and cooling equipment that has been rated for energy efficiency under the federal Energy Star program; and
- One of the following:
  - o Furnace;
  - o Water heater;
  - o Central air conditioning;
  - o Room air conditioner; or
  - o Programmable thermostat.

## Line-by-line instructions for Part I

**Column A.** Enter the type of equipment purchased (for example, furnace, water heater, programmable thermostat, etc.).

**Column B.** Enter the brand name of the equipment that was purchased.

**Column C.** Enter the model number of the equipment that was purchased.

**Column D.** Enter the date the equipment was purchased.

**Column E.** Enter the amount spent (purchase price) on the equipment.

**Note:** Schedule IN-ESC (or Schedule IN K-1 for a pass-through entity) must be enclosed with your Indiana tax return to support the claimed credit.

For additional information, get Information Bulletin #100 at [www.in.gov/dor/3650.htm](http://www.in.gov/dor/3650.htm)

You can also e-mail the Department at [www.in.gov/dor/3325.htm](mailto:www.in.gov/dor/3325.htm) or contact us at:

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