

ENERGY STAR Incentives for Manufactured Homebuyers and Dealers

Customer's \$750 Income Tax Credit

In order for your customers to claim the \$750 non-refundable* tax credit on their state tax returns, the following items must be completed:

- Step 1.** Provide the customer with a copy of the ENERGY STAR Tax Credit Application Form (available on the web at either www.energy.sc.gov or www.mhisc.com).
- Step 2.** Verify that the *Site Installation Checklist* provided by the manufacturer and shipped with the home is completed and signed (the gray ENERGY STAR quality assurance label affixed inside the home should also be signed). Return a copy of the signed *Site Installation Checklist* to the manufacturer.
- Step 3.** Give the customer two copies of the bill of sale (clearly showing date of sale) and two copies of the signed *Site Installation Checklist* (must include customer's name and home address). The customer must forward one copy of each of these documents to the State Energy Office along with the ENERGY STAR Tax Credit Application Form. The address is on the application form.
- Step 4.** The State Energy Office will approve the request and return the form to the customer. The customer must retain the form along with other income tax records, and must include a copy with his/her income tax filing if filing a paper form.

*Non-refundable tax credits can not reduce the tax owed to less than zero.

Sales Tax Elimination

South Carolina law eliminates sales tax on homes meeting ENERGY STAR requirements. State law requires retailers to maintain records on each ENERGY STAR manufactured home sold. In lieu of a special form, the State Energy Office will require that retailers simply retain copies of the *Site Installation Checklist*, which must include the customer's name and home address. By law, these records must be retained for three years and must be made available for inspection upon request of the Department of Consumer Affairs or the State Energy Office.