SC ENERGY OFFICE

SC BUDGET AND CONTROL BOARD

Tax Incentives for Manufactured Homes

Beginning July 1, 2009:

- 100% sales tax exemption
- $750 income tax credit

To qualify for the sales tax exemption and nonrefundable $750 tax credit, an individual must purchase either: 1) a manufactured home that meets or exceeds the U.S. Environmental Protection Agency's and the U.S. Department of Energy's energy-saving efficiency requirements; or 2) a manufactured home that meets or exceeds energy efficiency requirements under the ENERGY STAR program. In addition, the individual must purchase the home from a retail dealership licensed by the South Carolina Manufactured Housing Board and use the manufactured home in South Carolina.

The South Carolina Energy Office has developed tax credit applications which are given to customers by the manufactured home dealers (see page 2). Completed forms should be mailed to the South Carolina Energy Office at the address below, along with a copy of your bill of sale and the ENERGY STAR site installation check list received from your retailer. A sample copy of the site installation check list is attached (see page 3). The approved form will be mailed back to you, and must be submitted with paper tax forms, or retained with other tax documents by electronic filers. This credit is slated to expire July 1, 2019.

Mail ENERGY STAR Manufactured Home Credit Application Form to:

South Carolina Energy Office

Attn: Energy Star Manufactured Home Credit

1200 Senate St., Room 408 Wade Hampton Building

Columbia, S.C. 29201

Energy Efficient (ENERGY STAR) Manufactured Home Credit Application Form

Please follow instructions carefully and submit to:

South Carolina Energy Office
Attn: Energy Star Manufactured Home Credit
1200 Senate St., Room 408 Wade Hampton Building
Columbia, S.C. 29201 803-737-8030

Applicant name:
(Note: Applicant name must match name on bill of sale)

Applicant Social Security Number* or Tax Identification Number (if not an individual):

Address of home for which $750 tax credit is sought:

Applicant mailing address, if different than above:
(Note: If neither fax nor email is included, your form will be returned via U.S. Mail)

Applicant email:
(Needed only if you prefer to receive your approved application via email)

Applicant fax:
(Needed only if you prefer to receive your approved application via fax)

Applicant phone:

Date of sale:
(Note: You must attach a copy of your bill of sale and ENERGY STAR Site Installation Checklist)

Description of home: Single ____Double ____Triple____
Approximate square footage: _____

I certify the above information is correct, and that I am the owner of the ENERGY STAR home for which a bill of sale and Site Inspection Checklist is attached.

***Social Security Privacy Act :**It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

_____ _____
(Signature) (Please print name)

----------*SCEO Approval – Do not write below this line* ----------

_____ _____ _____
(Name) (Title) (Date)

CMH
MANUFACTURING

Clayton Homes Energy Star Multi-Section Installation Checklist

Plant: Enter Plant Name and Number

Address: Enter Plant Address

Home Serial Number: _____

Model Number: _____

Home Owner's Name: _____

Home Phone Number: _____

Home Address: _____ City: _____ State: _____ County: _____

SAMPLE

This home was manufactured in conformance to the U.S. Environmental Protection Agency's ENERGY STAR labeled home Program. The items below are required to ensure that the home is installed in compliance with the manufacturers ENERGY STAR labeled home Design.

The items on this checklist are to be completed by the retailer selling the home. After completing the checklist, the retailer shall sign the checklist and return the original copy to the manufacturer.

Home location

Is the home located in the climate region indicated on the home's ENERGY STAR label (a lower region number is acceptable)?

- ☐ **Yes** ☐ **No**

Marriage line seal

The marriage line areas must be filled with a non-porous insulating gasket creating a permanent air barrier. Identify that the following items are completed:

- ☐ **Ceiling**
- ☐ **End walls**
- ☐ **Floor**

Gaskets have been installed on one side of the home at the factory. Gaps or tears may be repaired with air sealant foam.

Tears in bottom board material repaired

All tears in the bottom board material are covered and sealed to prevent air leakage with a durable patch. (Foam sealant can be used on lag bolt and other small holes.) Identify that the following items are completed:

- ☐ **Bottom board is intact or durably repaired.**

Crossover duct installation

For multisection homes, the crossover ducts must be sealed with a permanent connection per the Manufacturer's Installation Manual. Identify that the following items are completed:

- ☐ **All crossover ducts have been installed**
- ☐ **Crossover collar remains secured (does not easily rotate or move)**
- ☐ **All crossover duct insulation is R-8 or higher**
- ☐ **Nylon or metal straps are used and are snug**
- ☐ **Crossover duct insulation is pushed into the belly and sealed with tape or foam sealant at each end**

Field Installed HVAC equipment

- ☐ **Cooling equipment meets or exceeds the following performance rating: SEER13**
- ☐ **Heating equipment efficiency meets or exceeds specifications: HSPF 7.6**

(Nordyne T3QC Split System Heat Pump or equivalent)

Description of deficient installation and steps taken to correct the deficiency:

_____

(Continue on back)

I have inspected this home and find that all site work complies with the above requirements.

_____

Signature (Retailer's representative) Date

_____

Print Name (Retailer's representative)