

# 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, 2024.

Mail ENERGY STAR Manufactured Home Credit Application Form to:

**Office of Regulatory Staff**

**Energy Office**

**Attn: Energy Star Manufactured Home Credit**

**1401 Main St., Suite 900**

**Columbia, S.C. 29201**

# Energy Efficient (ENERGY STAR®) Manufactured Home \$750 Tax Credit Application Form

Please follow instructions carefully and submit to:

**South Carolina Energy Office**  
**Attn: ENERGY STAR® Manufactured Home Credit**  
**1401 Main St. Suite 900 Columbia, SC 29201**

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 US 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 USC 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)

-----**Energy Office Approval – Do not write below this line**-----

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
(Date)

## 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: \_\_\_\_\_

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 manufacturer's 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) \_\_\_\_\_

**Clayton**



**Karsten**

**Marlette**



**NORRIS**



**CMH Manufacturing, Inc**

Mailing Address: Box 9780 • Maryville, Tennessee 37802 • Street Address: 5000 Clayton Road • Maryville, Tennessee 37804  
Phone 865.380.3000 • FAX 865.380.3781 or 865.366.3782

Manufacturer  
of the Year  
2014