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 sal	(e)	
Applicant Social Security Number* or Tax	Identification Number (if not an in	dividual):
Address of home for which \$750 tax credit	t is sought:	
Applicant mailing address, if different than	n above:	
(Note: If neither fax nor email is included, your form w		
Applicant email:		
(Needed only if you prefer to receive your approved ap	plication via email)	
Applicant fax:		
(Needed only if you prefer to receive your approved ap	pplication via fax)	
Applicant phone:		
Date of sale:/// (Note: You must attach a copy of your bill of sale and	 ENERGY STAR® Site Installation Chec	klist)
Description of home: Single	Double Triple	
Approximate square footage:		
I certify the above information is correct a bill of sale and <i>Site Inspection Checklist</i>		e ENERGY STAR® home for which
*Social Security Privacy Act: It is mandatory that you person state to use an individual's social security number as me any person required to make a return to the SC Departre identification. Your social security number is used for identification.	ans of identification in administration of ar nent of Revenue shall provide identifying r	y tax. SC Regulation 117-201 mandates that
(Signature)		(Please print name)
Energy Office	e Approval – Do not write belov	v this line
		//
(Name)	(Title)	(Date)



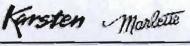
Clayton Homes Energy Star Multi-Section Installation Checklist

Plant: Enter l	Plant Name and Number	Address: Enter Plant Address
Home Serial N	umber:	Model Number:
Home Owner's	Name:	Home Phone Number:
Home Address		Sta County:
This home wa The items belo Design.	manufacture/imponformanc to the VS was required to a sure that the home is	S invite ments Projection Agency's ENERGY STAR labeled home Program. s stall in completice with the nantifacturers ENERGY STAR labeled home
The items on a	his checklist are to be completed by the rand return the original copy to the manufa	retailer selling the home. After complexing the checklist, the retailer shall sign acturer.
Home location	on	
Is the home loc	vated in the climate region indicated on to	he home's ENERGY STAR label (a lower region number is acceptable)?
Marriage lin The marriage l items are comp	ine areas must be filled with a non-porou	us insulating gasket creating a permanent air barrier. Identify that the following
	Ceiling	
	End walls	
	Floor	La transfer and the same of th
Gas	skets have been installed on one side of t	he home at the factory. Gaps or tears may be repaired with air sealant foam.
All tears in the	tom board material repaired bottom board material are covered and a other small holes.) Identify that the foll	sealed to prevent air leakage with a durable patch. (Foam sealant can be used lowing items are completed:
0	Bottom board is intact or durably r	epaired.
For multisection	uct installation on homes, the crossover ducts must be se the following items are completed:	saled with a permanent connection per the Manufacturer's Installation Manual.
0	All crossover ducts have been instal	led
	Crossover collar remains secured (d	loes not easily rotate or move)
B	All crossover duct insulation is R-8	or higher
E	Nylon or metal straps are used and	are snug
П	Crossover duct insulation is pushed	into the belly and sealed with tape or foam sealant at each end
Field Install	ed HVAC equipment	
		s the following performance rating: SEER13
0	Heating equipment efficiency meets	or exceeds specifications: HSPF 7.6
	(Nordyne T3QC Split System I	
		A STATE OF THE STA
Description of	deficient installation and steps taken to	correct the deficiency:
		(Continue on back)
I have inspecte	ed this home and find that all site work co	ompties with the above requirements.
Signature (Ret	ailer's representative)	Date
Print Name (R	etailer's representative)	

ruijton.









Norris

