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## Final Year for Contractor Credit for Energy Efficient Homes

Eligible contractors have one last chance to claim the energy efficient home credit. A contractor eligible for the energy efficient home credit is any person that constructs a qualifying energy efficient home. The contractor must own and have a basis in the home during its construction. A home qualifies for the energy efficient home credit only if it meets certain energy saving standards. There are two different energy saving standards and the amount of the credit depends on which standard is met. The two standards apply as follows: (1) constructed homes and manufactured homes that meet a 50 percent energy efficient standard qualify for a \$2,000 credit; and (2) manufactured homes that meet a 30 percent energy efficient standard qualify for a \$1,000 credit. The credit expires on December 31, 2016.