



Envelope Requirements for the 45L Tax Credit



The 45L Tax Credit, known as the New Energy Efficient Homes Tax Credit, offers two paths for home builders: Energy Star or Zero Energy Ready. Both paths increase the energy savings requirements to newer standards while offering large tax credit incentives. Achieving the envelope requirements by insulating and air sealing with Huntsman Building Solutions Spray Foam Insulation offers the path of least resistance.

STANDARDS	ENERGY STAR 3.2	ZERO ENERGY READY
45L Tax Credit	\$2,500 Single Family \$500 Multifamily	\$5,000 Single Family \$1,000 Multifamily
Effective Date	Closings On or After Jan 1, 2025	Permits On or After Jan 1, 2025
IECC Standard	Min 2021 IECC Prescriptive or UA	Min 2021 IECC Prescriptive or UA
Blower Door Requirement per CZ	1-2 3-4 5-7 8 3.0 2.5 2.0 1.5	1-2 3-4 5-7 8 3.0 2.5 2.0 1.5
ERI Target Score (HERS)	44-51	44-51
Mechanicals in Conditioned Space	Required	Required
Air Seal Required*	Yes	Yes
Installation Quality*	Grade 1	Grade 1

Your HBS spray foam contractor can provide additional information on how our products can help qualify your homes.

*Per the National Field Rater Checklist, spray foam insulation qualifies as an air seal and Grade 1 install when installed per the manufacturer's specifications and guidelines.

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