

Qualified fuel cell property cost



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IRS Form 5695 Instructions: How to Claim the Solar Tax

Qualified solar electric property costs are costs for property that uses solar energy to generate electricity for use in your home located in the United States.

Fuel Cells (Residential and Microturbine System) Tax Credit

Tax Credit includes installation costs. The maximum credit is \$500 per half kilowatt (kW) of power capacity. The fuel cell must have a nameplate capacity of at least 0.5 kW of electricity using an



IRS Form 5695 Instructions

In Line 17a, determine whether the qualified energy efficiency improvements or residential energy property costs were for your primary residence located in the United States.

Residential Clean Energy Credit Usage

The 25D credit amount is based on 30% of the clean energy expenditure and, unlike 25C, has no credit limit with one exception- the credit for fuel cell property expenditures is 30% up



Instructions for Form 5695 (2025)



You may be able to take a credit of 30% of your costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, battery storage

How or where do you get the qualified fuel cell property cost

Qualified fuel cell property costs. To qualify for the credit, the fuel cell property must have a nameplate capacity of at least one-half kilowatt of electricity using an electrochemical process and

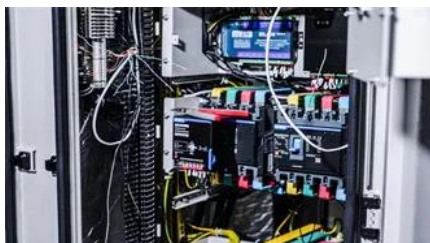


What Is Qualified Fuel Cell Property for the Tax Credit?

The eligible basis includes the full cost of the property and its installation, but the credit for fuel cell property has a unique dollar limit that is not based on total cost.

Desktop: Form 5695

The credit amount for costs paid for qualified fuel cell property is limited to \$500 for each one-half kilowatt of capacity of the property.



IRS Issues Updated Energy Efficient Home Improvement Credit and

For qualified fuel cell expenditures, the property must be installed on or in connection with a home in the United States that is the taxpayer's principal residence.

[Form 5695 - Residential Clean Energy & Home Improvement Credits](#)

You may use Form 5695 if you incurred qualifying costs during 2024 for energy-efficient upgrades or clean energy systems in your primary residence or second home in the United States.



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