

AREA RESERVED FOR 2-D BARCODE

5a

5b

5c

7a

7b

22 Costs of	f renewab	le solar an	d/or wind	energy	source	property
23 Note: This credit	t can only be taker	once for the principa	al residence indicat	ed above. Do no	ot include repair	or maintenance costs.

- 1. Cost of renewable solar and/or wind energy property installed in your principal Massachusetts residence in 2025 2. Enter any U.S. HUD grant or rebate for such expenditures
 - Net 2025 expenditures. Subtract line 2 from line 1
 - Enter 15% of line 3

- 5a. Maximum allowable credit for principal residence
- Total prior years credit taken by taxpayer for this principal residence
- Subtract line 5b from line 5a. Not less than "0" 5c.
- 2025 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less
- Enter 2022 unused Massachusetts Energy Credit (from 2024 Schedule EC, line 11, col. c)
- Enter 2023 unused Massachusetts Energy Credit (from 2024 Schedule EC, line 11, col. c)
- 7c. Enter 2024 unused Massachusetts Energy Credit (from 2024 Schedule EC, line 11, col. c) 7c
- 8. Massachusetts Energy Credit available this year. Add lines 6, 7a, 7b and 7c

Computation of Energy Credit allowable on return

- 9. Tax from return (see instructions)
- Massachusetts Energy Credit allowable this year. Not more than \$1,000. You must enclose Sch. EC with your return

Jnused Massachusetts Energy Credit Carryover

Year		a. Offused Credits from prior years		D. FOI HOIT USEU		
		and current y	ear credit	this year	c. Unused credit available	
	2023	(2024 Sch. EC, line 11, col. c)				2026
	2024	(2024 Sch. EC, line 11, col. c)	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	2026-2027
	2025	(2025 Sch. EC, line 6)	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	2026-2028
12.	Totals		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	