

# 2023 Schedule EC

## Solar and Wind Energy Credit

### Costs of renewable solar and/or wind energy source property

Note: This credit can only be taken once for the principal residence indicated above. Do not include repair or maintenance costs.

- 1. Cost of renewable solar and/or wind energy property installed in your principal Massachusetts residence in 2023 1
- 2. Enter any U.S. HUD grant or rebate for such expenditures 2
- 3. Net 2023 expenditures. Subtract line 2 from line 1 3
- 4. Enter 15% of line 3 4
- 5a. Maximum allowable credit for principal residence 5a
- 5b. Total prior years credit taken by taxpayer for this principal residence 5b
- 5c. Subtract line 5b from line 5a. Not less than "0" 5c
- 6. 2023 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less 6
- 7a. Enter 2020 unused Massachusetts Energy Credit (from 2022 Schedule EC, line 11, col. c) 7a
- 7b. Enter 2021 unused Massachusetts Energy Credit (from 2022 Schedule EC, line 11, col. c) 7b
- 7c. Enter 2022 unused Massachusetts Energy Credit (from 2022 Schedule EC, line 11, col. c) 7c
- 8. Massachusetts Energy Credit available this year. Add lines 6, 7a, 7b and 7c 8

### Computation of Energy Credit allowable on return

- 9. Tax from return (see instructions) 9
- 10. Massachusetts Energy Credit allowable this year. Not more than \$1,000. You must enclose Sch. EC with your return 10

### Unused Massachusetts Energy Credit Carryover

| 11. Year   | a. Unused credits from prior years and current year credit | b. Portion used this year | c. Unused credit available |
|------------|--|---------------------------|----------------------------|
| 2021       | (2022 Sch. EC, line 11, col. c)                            |                           | 2024                       |
| 2022       | (2022 Sch. EC, line 11, col. c)                            |                           | 2024-2025                  |
| 2023       | (2023 Sch. EC, line 6)                                     |                           | 2024-2026                  |
| 12. Totals |  |                           |                            |