








Residential

	<u>Wood Pellet Boiler</u> 	<u>Wood Pellet Stove</u> 	<u>Air Source Heat Pump</u> 	<u>Ground Source Heat Pump</u> 	<u>Heat Pump Water Heater</u> 	<u>Solar Water Heating</u> 
<u>Mass Save® rebate</u>			Up to \$500		\$750	
<u>MassCEC Clean Heating and Cooling program</u>	Up to \$12,000		Rebates from \$750 to \$3,750 through February 28, 2015	Up to \$12,500		
<u>MassCEC Commonwealth Solar Hot Water Rebate</u>						Max. 40% or \$4,500
<u>Mass Save HEAT Loan</u>	0% interest loan up to \$25,000		0% interest loan up to \$25,000	0% interest loan up to \$25,000	0% interest loan up to \$25,000	0% interest loan up to \$25,000
<u>Residential Renewable Energy Tax Credit (federal)</u>				30%		30%
<u>Renewable Energy Equipment Sales Tax Exemption (state)</u>	<u>Wood pellets and firewood are presumed to be exempt</u>	<u>Wood pellets and firewood are presumed to be exempt</u>		100%		100%
<u>Personal Tax Credit (state)</u>						15% or \$1,000 Max
<u>Renewable Energy Property Tax Exemption (state)</u>						100% for 20 years

Business, Commercial & Industrial

	<u>Wood Pellet Boiler</u> 	<u>Air Source Heat Pump</u> 	<u>Ground Source Heat Pump</u> 	<u>Solar Water Heating</u> 
<u>MassCEC Commonwealth Solar Hot Water Rebate</u>				Max. \$50,000
<u>Business Energy Investment Tax Credit (federal)</u>			10%	30%
<u>Renewable Energy Property Tax Exemption (state)</u>				100% for 20 years
<u>Excise Tax Deduction (state)</u>				100% Deduction

*Pertains only public to buildings, not-for-profit buildings, K-12 schools and greenhouses