Caution:

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This is an early release draft of a 2026 Massachusetts tax form or schedule.

Do not file **DRAFT** forms.

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Massachusetts Department of Revenue

Schedule EC

Solar and Wind Energy Credit

2026

Name(s) as shown on Massachusetts Form 1 or 1-NR/PY | Social Security number

Address of principal residence in Massachusetts (do not enter PO box)

City/Town | State | Zip

Costs of renewable solar and/or wind energy source property installed in a principal Massachusetts residence

This credit can only be taken once for the principal residence indicated above. Do not include repair or maintenance costs. See instructions on the back of this form.

1 Cost of renewable solar and/or wind energy property installed in your principal Massachusetts residence in 2026. Enclose a statement describing the nature of the expenditures. **1**

2 Enter any U.S. HUD grant or rebate for such expenditures. **2**

3 Net 2026 expenditures. Subtract line 2 from line 1. Not less than 0 . . . . . **3**

4 Enter 15% of line 3 . . . . . **4**

5a Maximum allowable credit for principal residence **5a** 1,000

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 2026 Massachusetts Energy Credit. Enter line 4 or line 5c, whichever is less **6**

7a Enter 2023 unused Massachusetts Energy Credit (from 2025 Schedule EC, line 11, col. c) **7a**

7b Enter 2024 unused Massachusetts Energy Credit (from 2025 Schedule EC, line 11, col. c) **7b**

7c Enter 2025 unused Massachusetts Energy Credit (from 2025 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 Total tax from Form 1, line 28 or Form 1-NR/PY, line 32 less Limited Income Credit, and/or Credit for Taxes Paid to Other Jurisdictions, and/or certain other credits, if any (see instructions). Not less than 0. . . . . **9**

10 Massachusetts Energy Credit allowable this year. Enter the smaller of line 8 or line 9 here and on the Credit Manager Schedule. Not more than $1,000. You must enclose Schedule EC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax **10**

Unused Massachusetts Energy Credit Carryover

11 Complete only if line 8 is more than line 10, or if you have unused credits from prior years.

Year	a. Unused credits from prior years and current year credit	b. Portion used this year	c. Unused credit available Subtract col. b from col. a	
			Amount	For
2024	(2025 Sch EC, line 11, 2023 col c)			2027
2025	(2025 Sch EC, line 11, 2024 col c)			2027-2028
2026	(2026 Sch. EC, line 6)			2027-2029
12 Totals				

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Schedule EC Instructions

General Information

Massachusetts General Laws, Chapter 62, section 6(d) allows any owner or tenant of residential property located in Massachusetts, who is not a dependent of another taxpayer and who occupies the property as his/her principal residence, a credit equal to 15% of the net expenditure for renewable energy source property (installed on or after January 1, 1979) or $1,000, whichever is less.

The maximum allowable credit for a taxpayer is $1,000 during the entire time the taxpayer resides in the same principal residence. In calculating the available credit amount, the taxpayer must subtract from the $1,000 maximum any energy credit previously taken on that residence.

The address of principal residence in Massachusetts must be the actual street address of the residence, not a PO box. A summer or vacation home does not qualify as a principal residence. Property placed in a rental unit by a landlord does not qualify for the credit. Joint owners, who occupy residential property as their principal residence, share any credit available to the property in the same proportion as their ownership interests. A condominium or cooper ative housing corporation dwelling unit may qualify. (See 830 CMR 62.6.1). In the case of new construction, the credit is available to the original owner-occupant.

Note: If you moved during the taxable year and had more than one principal residence that qualified for the Energy Credit during the same taxable year, you must file a separate Schedule EC for each of those principal resi dences. However, the maximum amount of the combined Sched ule EC credits cannot exceed $1,000.

To take the credit for a renewable energy source item:

- you must be the first one to use the item;
- it must be expected to last five years; and
- it must meet the performance and quality standards prescribed by the Commissioner of Revenue.

Expenditures are generally treated as made when the installation is completed. Further information about restrictions and qualifications may be found in 830 CMR 62.6.1.

Line Instructions

Line 1. Enter the cost, including installation, of the renewable energy source properties for your principal residence. Qualified renewable energy source property is property which transmits or uses solar energy for heating or cooling, for providing hot water or electricity, or which uses wind energy to generate electricity or mechanical forms of energy for non-business residential purposes.

Examples of renewable solar and wind energy items include:

- collectors,
- rock beds and
- heat exchangers.
- windmills,
- wind-driven generators and
- power conditioning and storage devices.

Note: The following renewable energy source costs are not allowed (830 CMR 62.6.1):

- heating and cooling systems, other than solar or wind, that supplement renewable energy source equipment;
- energy storage mediums for nonessential functions, e.g. swimming pools;
- expenditures for wood burning stoves and oil and gas furnaces;
- expenditures for heat pumps (air and water) not solely powered by a renewable energy source such as wind or solar;
- materials and components that have a structural function or are structural components; and
- energy conservation expenditures for insulation, storm or thermal windows or doors, caulking or weatherstripping, etc.

Line 2. Enter the amount of any U.S. HUD grant or rebate related to renewable solar and wind energy source property installed in your principal Massachusetts residence.

Lines 5 through 8. Complete all appropriate lines to determine the amount of credit available this year.

Lines 9 through 11. If the amount of energy credit available in line 8 is more than your total tax in line 9, less any Limited Income Credit and/or Credit for Taxes Paid to Other Jurisdictions, the excess may be carried over three succeeding years. Excesses are not refundable.

Note: You must complete and enclose Schedule EC with your return. Failure to do so will result in this credit being disallowed on your tax return and an adjustment of your reported tax.

What If I Am Taking the Solar and Wind Energy Credit and Another Credit On My Tax Return?

If you are taking another credit in addition to the Solar and Wind Energy Credit on your tax return, you must reduce the amount of tax reported in line 9 of Schedule EC (from Form 1, line 28 or Form 1-NR/PY, line 32 or Form 2, line 41) by any Limited Income Credit and/or Credit for Taxes Paid to Other Jurisdiction and any other credits you may be eligible for. These include, but are not limited to the Lead Paint Credit, Economic Opportunity Area Credit, Economic Development Incentive Program Credit, Septic Credit, Brownfields Credit, Low-Income Housing Credit, Historic Rehabilitation Credit, Film Incentive Credit, Medical Device Credit, Employer Wellness Program Credit, Farming and Fisheries Credit, Low-Income Housing Donation Credit, and Veterans Hire Credit.

Note: It is more advantageous to use the credit(s) that is going to expire first.

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