



UTAH OFFICE OF  
**ENERGY DEVELOPMENT**

# RENEWABLE ENERGY SYSTEMS TAX CREDIT



The Renewable Energy Systems Tax Credit (RESTC) is available for energy generating systems placed on homes and commercial buildings. Energy storage systems (e.g., batteries) are not eligible for the credit.

## ELIGIBLE EQUIPMENT:

- ✓ SOLAR PHOTOVOLTAIC
- ✓ SOLAR THERMAL (PASSIVE & ACTIVE)
- ✓ WIND
- ✓ GEOTHERMAL (DIRECT USE, ELECTRICITY, & HEAT PUMP)
- ✓ HYDROENERGY
- ✓ BIOMASS



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**MORE INFO** ➔



# RENEWABLE ENERGY SYSTEMS TAX CREDIT

## RESIDENTIAL:



- ✓ The credit for Solar Photovoltaic is based on year of install. Residential solar PV systems installed after Dec. 31, 2023 are not eligible for the credit.
- ✓ Tax credit is 25% of the system cost (\$2,000 credit maximum) for other systems.

Install Year	Credit Maximum
2023	\$400
2022	\$800
2021	\$1200
2018-2020	\$1600
2017	\$2000

## COMMERCIAL:

- ✓ Tax credit for installations on commercial buildings is refundable and calculated as 10% of the system cost (\$50,000 credit maximum).

**CONTACT US WITH ANY QUESTIONS  
OR TO START THE APPLICATION  
PROCESS.**



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