

2025 Changes to Home Energy-related Improvements

New requirements for claiming certain energy-related home improvements are in effect for tax year 2025. These requirements affect the following improvements:

- Exterior Doors, Windows and Skylights
- Central Air Conditioners
- Natural gas, propane, or oil water heaters
- Natural gas, propane, or oil furnaces and hot water heaters
- Heat pumps and biomass stoves and boilers, including heat pump water heaters

If you installed any of the above items in your home in 2025, you need to provide your tax preparer with a Qualified Manufacturer Identification (QMID) number for each product installed. For tax year 2025, this is a 4-character alphanumeric code.

Note: Insulation or home energy audits do not require a QMID.

Where to Find the QMID

The qualified manufacturer is responsible for providing the QMID to the taxpayer. **It may be found on the product's packaging, a document inside the packaging, or the manufacturer's website** (e.g., the QMID for most qualifying Rheem products is K3A8). The IRS publishes a [list of qualified manufacturers](#) on its website, though this will only identify the companies that went through the process of qualifying with the IRS. You will still need to find the QMID.