



Tax Credit Efficiency Requirements

Product	Minimum Requirements
Split-system Air Conditioner	16 SEER & 13 EER
Split-system Electric Heat Pump	15 SEER, 12.5 EER & 8.5 HSPF
Packaged Air Conditioner	14 SEER & 12 EER
Packaged Electric Heat Pump	14 SEER, 12 EER & 8 HSPF
Gas Furnace	95% AFUE
Advanced Main Air Circ. Fan	≤ 2% of furnace total energy usage

NEW! \$1,500 HVAC Tax Credit:

The Story: Stimulus Package Includes Major HVAC Tax Credit

On February 17, 2009, President Obama signed into law "*H.R. 1, the American Recovery and Reinvestment Act of 2009.*" This act has significant impact on the residential HVAC Tax Credits that the industry has been aiming at in 2009.

- **New Tax Credit Efficiency Requirements.** The new law changes the HVAC tax credit efficiency requirements for Split System Air Conditioners, Split System Heat Pumps, and Packaged Heat Pumps. Refer to summary table below.

- **New Tax Credit Dollar Values.** The dollar value of the tax credits has changed significantly. Instead of fixed dollar values (\$300, \$150, \$50), the credit is now defined as 30% of the installed cost of qualifying equipment, up to \$1500 maximum over both years 2009 and 2010.

- **New Dates.** The new credits are available for qualifying products that are "placed in service" between January 1, 2009 and December 31, 2010.

Summary (as compared to previous tax credit):

- ◆ **Higher Tax Credit.** The tax credit has increased from specific dollar amounts--\$300, \$150, \$50--to 30% of installed cost of qualifying equipment with a maximum credit of \$1,500.

- ◆ **More Comfortmaker Split-System Heat Pumps Qualify.** New minimum efficiency requirements for split-system heat pumps allow MORE split-system heat pump combinations to qualify.

- ◆ **Many Comfortmaker Small Package Heat Pumps Qualify.** New minimum efficiency requirements allow many small packaged heat pumps to qualify.

- ◆ **Split-System Air Conditioner requirements are tougher.** More qualifying combinations are coming soon.

- ◆ **Small Package Gas/Electric Models.** The act is not clear on whether they qualify and if so, how the credit would be calculated. We are seeking IRS guidance on this point.

New Tax Credits At-a-Glance

NOTE: No guarantees are given or implied as to the eligibility of an individual to receive a tax credit under this program or how such credit would apply. Please consult a tax professional to determine your eligibility for and application of the credit(s).

Effective Dates:	The new credits are available for qualifying products that are "placed in service" between January 1, 2009 and December 31, 2010.
Amount of Tax Credit:	30% of the installed cost of qualifying equipment, up to a maximum of \$1,500 total for both 2009 and 2010.
How to Claim Tax Credit:	Specific information on how to claim the tax credit should be obtained directly from the U.S. Internal Revenue Service. Manufacturer's Certification Statements should be provided to the homeowner for their records and to support their Tax Credit claims for these systems. Contractors should circle or highlight the system installed in the home as a convenience to the homeowner.
Qualifying Comfortmaker Products:	Product applications & product combinations that meet these requirements can be found on the AHRI online database: www.AHRIdirectory.org . Use the minimum efficiency requirements as search criteria to narrow the search. For qualifying Comfortmaker products, see the Manufacturer's Certification Statements available at www.GoComfortmaker.com . Click here .
Do 3rd-party coils qualify when installed with a Comfortmaker outdoor unit?	ICP does not rate its outdoor sections with third-party indoor sections (coils) and thus is not able to certify such combinations. The third-party manufacturer of the indoor section may elect to rate such combinations and to provide certification statements, or the customer may be able to print an AHRI certificate from the www.AHRIdirectory.org Web site.
Do <u>all</u> Energy Star products Qualify?	No, not all. The minimum efficiencies for this new tax credit are higher than the minimum requirements to qualify for the Energy Star designation. Some Energy Star equipment meets tax credit minimums; some does not. Check the manufacturer's certification statement carefully before you sell a product with the promise of a tax credit.
Where to find the Comfortmaker Manufacturer's Certification Statement:	Click here!
Where to find Comfortmaker Tax Credit sales & marketing tools:	Coming Soon!
Sources for more information:	<ul style="list-style-type: none"> ◆ Energy Star (U.S. Environmental Protection Agency) ◆ DSIRE (Database of State Incentives for Renewables & Efficiency) ◆ HARDI Summary (Heating, Airconditioning & Refrigeration Distributors International) ◆ HARDI Blog <p>Note: information presented at these sites represents the opinions of independent third-party organizations and cannot be endorsed or verified by International Comfort Products.</p>