Central Air Conditioners Federal Tax Credit

30% of Project / \$600 maximum amount credited

This tax credit is effective for products purchased and installed between January 1, 2023, and December 31, 2032.

For split systems, ENERGY STAR certified equipment with **SEER2 > 16** is eligible.

All ENERGY STAR certified packaged systems are eligible.

Note: Under the tax code, eligible equipment must "meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of the beginning of the calendar year." The eligibility described above is consistent with this requirement.

Gas Furnaces Federal Tax Credit

30% of Project / \$600 maximum amount credited

ENERGY STAR certified gas furnaces with **AFUE** ≥ **97%** are eligible.

Note: Under the tax code, eligible equipment must "meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of the beginning of the calendar year." The eligibility described above is consistent with this requirement.

Air Source Heat Pumps Federal Tax Credit

30% of Project / \$2000 maximum amount credited

For heat pumps, ENERGY STAR offers a general certification and a cold climate certification. In general, all ducted heat pumps that have **earned the ENERGY STAR label are eligible**, as well as certified mini-split systems (non-ducted) with:

SEER2 > 16

EER2 ≥ 12

HSPF2 > 9

Among the models that earn the ENERGY STAR Cold Climate designation, eligible systems are:

Ducted with EER2 ≥ 10

Mini-splits with

SEER2 > 16

EER2 > 9

 $HSPF2 \ge 9.5$