The Inflation Reduction Act

Heating & Air Conditioning Amana

2023-2032 25C Qualifying Models

January 1, 2023 – December 31, 2032

Limit	30% of installed cost up to capped amount
Total Claim	Tax credit parameters indicate a $2,000 tax credit for heat pumps. In addition, there is a $1,200 aggregate yearly tax credit maximum for all building envelope components, home energy audits, and energy property, for a total maximum up to $3,200.
Equipment Criteria	Highest CEE efficiency tier (not including any advanced tier) when placed into service. NOTE: Criteria not static and will change if CEE amends criteria.

Tax Credit	Equipment Type	Minimum Efficiency	
$2,000	Air Source Heat Pump		
	Ducted – South and Southwest	**CEE TIER 1** HSPF2 ≥ 7.8, EER2 ≥ 11.7, SEER2 ≥ 15.2	**ASZH5, ASZC7, ASZV9**
	Ducted – North	**CEE TIER 1** HSPF2 ≥ 8.1, EER2 ≥ 10.0, SEER2 ≥ 15.2, COP at 5°F ≥ 1.75 Capacity Ratio ≥ 58% at 17°F/47°F OR ≥ 70% at 5°F/47°F	**ASZS6, ASZC7, ASZV9**
$2,000	Package System Air Source Heat Pump		
	South	**CEE TIER 1** HSPF2 ≥ 7.2, EER2 ≥ 10.6, SEER2 ≥ 15.2	**TBD**
	North	**CEE TIER 1** HSPF2 ≥ 8.1, EER2 ≥ 10.0, SEER2 ≥ 15.2, COP at 5°F ≥ 1.75 Capacity Ratio ≥ 58% at 17°F/47°F OR ≥ 70% at 5°F/47°F	**TBD**
$600	Split System Central Air Conditioner	**CEE TIER 2** SEER2 ≥ 16.0, EER2 ≥ 12.0	**ASXC7, ASXV9**
$600	Package System Central Air Conditioner	**CEE TIER 1** SEER ≥ 15.2, EER ≥ 11.5	**TBD**
$600	Gas, Propane or Oil Furnace and Fans	**CEE TIER 3** AFUE ≥ 97%	**ACVM97, AMVM97**
$600	Improvements or replacement of panelboard, subpanel board, branch circuits		
$150	Qualified Home Energy Audits		

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This information does not, and should not be considered tax advice. All information is for general purposes only. Contact your tax professional for specific, applicable details.

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