

# The Inflation Reduction Act



## 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.<br>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                                               | <b>CEE TIER 1</b><br>HSPF2 ≥ 7.8<br>EER2 ≥ 11.7<br>SEER2 ≥ 15.2                                                                                                                   | <b>ASZH5, ASZN4, ASZH4, ASZC7, ASZV9, RZQ, MXL, MXS</b>            |
|            | Ducted – North                                                             | <b>CEE TIER 1</b><br>HSPF2 ≥ 8.1<br>EER2 ≥ 10.0<br>SEER2 ≥ 15.2<br>COP at 5°F ≥ 1.75<br>Capacity Ratio ≥ 58% at 17°F/47°F<br>OR<br>≥ 70% at 5°F/47°F                              | <b>ASZS6, ASZC7, ASZV9, RZQ, RXL</b>                               |
|            | Ductless – South and Southwest                                             | <b>CEE TIER 2</b><br>HSPF2 ≥ 9.0<br>EER2 ≥ 12.0<br>SEER2 ≥ 16.0                                                                                                                   | <b>RX_A, RX_B, RXL, RX_B, RXL, RXM, RXS, RX_R, RZQ, RXTQ, RXSQ</b> |
|            | Ductless – North                                                           | <b>CEE TIER 2</b><br>HSPF2 ≥ 9.5<br>EER2 ≥ 9.0<br>SEER2 ≥ 16.0<br>COP at 5°F ≥ 1.75<br>Capacity Ratio ≥ 58% at 17°F/47°F<br>OR<br>≥ 70% at 5°F/47°F                               | <b>RX_A, RX_B, RXL, RX_B, RXL, RXM, RXS, RX_R, RZQ, MXL, MXS</b>   |
| \$2,000    | Package System Air Source Heat Pump                                        |                                                                                                                                                                                   |                                                                    |
|            | South                                                                      | <b>CEE TIER 1</b><br>HSPF2 ≥ 7.2<br>EER2 ≥ 10.6<br>SEER2 ≥ 15.2                                                                                                                   | <b>TBD</b>                                                         |
|            | North                                                                      | <b>CEE TIER 1</b><br>HSPF2 ≥ 8.1<br>EER2 ≥ 10.0<br>SEER2 ≥ 15.2<br>COP at 5°F ≥ 1.75<br>Capacity Ratio ≥ 58% at 17°F/47°F<br>OR<br>≥ 70% at 5°F/47°F                              | <b>TBD</b>                                                         |
| \$600      | Split System Central Air Conditioner                                       | <b>CEE TIER 2</b><br>SEER2 ≥ 16.0<br>EER2 ≥ 12.0                                                                                                                                  | <b>ASXH5, ASXC7, ASXV9, RZR, RK_A, RK_B</b>                        |
| \$600      | Package System Central Air Conditioner                                     | <b>CEE TIER 1</b><br>SEER ≥ 15.2<br>EER ≥ 11.5                                                                                                                                    | <b>TBD</b>                                                         |
| \$600      | Gas, Propane or Oil Furnace and Fans                                       | <b>CEE TIER 3</b> AFUE ≥ 97%                                                                                                                                                      | <b>ACVM97, AMVM97</b>                                              |
| \$600      | Improvements or replacement of panelboard, subpanel board, branch circuits | 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. |                                                                    |
| \$150      | Qualified Home Energy Audits                                               |                                                                                                                                                                                   |                                                                    |

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\* Consult the AHRI directory to see eligible matchups.



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