# The Inflation Reduction Act

Goodman Air Conditioning & Heating

## 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.<br>EER2 ≥ 11.7<br>SEER2 ≥ 15.2 | **GSZH5, GSZC7, GSZV9** |
| | Ducted – North | **CEE TIER 1** HSPF2 ≥ 8.1<br>EER2 ≥ 10.0<br>SEER2 ≥ 15.2<br>COP at 5°F ≥ 1.75<br>Capacity Ratio<br>≥ 58% at 17°F/47°F<br>OR<br>≥ 70% at 5°F/47°F | **GSZC7, GSZV9** |
| $2,000 | Package System Air Source Heat Pump | | |
| | South | **CEE TIER 1** HSPF2 ≥ 7.2<br>EER2 ≥ 10.6<br>SEER2 ≥ 15.2 | **TBD** |
| | North | **CEE TIER 1** HSPF2 ≥ 8.1<br>EER2 ≥ 10.0<br>SEER2 ≥ 15.2<br>COP at 5°F ≥ 1.75<br>Capacity Ratio<br>≥ 58% at 17°F/47°F<br>OR<br>≥ 70% at 5°F/47°F | **TBD** |
| $600 | Split System Central Air Conditioner | **CEE TIER 2** SEER2 ≥ 16.0<br>EER2 ≥ 12.0 | **GSXC7, GSXV9** |
| $600 | Package System Central Air Conditioner | **CEE TIER 1** SEER ≥ 15.2<br>EER ≥ 11.5 | **TBD** |
| $600 | Gas, Propane or Oil Furnace and Fans | **CEE TIER 3** AFUE ≥ 97% | **GCVM97 , GMVM97** |
| $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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