

Tax Credits Extended for 2016

The Tax Increase Prevention Act of 2015 (H.R. 2029), extends the §25C tax credits for highly efficient HVAC equipment that expired at the end of 2014.

Specifically, this applies to equipment placed in service after December 31, 2014 through December 31, 2016.

Please note that the maximum §25C tax credit that can be claimed by a taxpayer for all qualified energy efficiency improvements made in 2011 through 2016 is \$500. Qualified equipment includes HVAC products with the minimum efficiencies shown in the table below.

Product Type	Tax Credit	Minimum Efficiency Requirements
Furnaces / Boilers	\$150	Natural gas, propane, or oil with an AFUE of not less than 95%
AC and HP	\$300	Split system central air conditioners that achieve 16 SEER and 13 EER Packaged central air conditioners that achieve 14 SEER and 12 EER Split system electric heat pumps that achieve 15 SEER, 12.5 EER and 8.5 HSPF Packaged electric heat pumps that achieve 14 SEER, 12.0 EER and 8.0 HSPF
Advanced Main Air Circulating Fan	\$50	A fan used in a natural gas, propane, or oil furnace with an annual electricity use of no more than 2 percent of the total energy use of the furnace.

International Comfort Products

650 Heil Quaker Avenue, Lewisburg, TN, 37091

Proprietary Information

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