

# The Inflation Reduction Act



## 2023-2032 25C Qualifying Models\*

January 1, 2023 – December 31, 2032

<b>Limit</b>	30% of installed cost up to capped amount
<b>Total Claim</b>	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.
<b>Equipment Criteria</b>	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	<b>CEE TIER 1</b> HSPF2 ≥ 7.8 EER2 ≥ 11.7 SEER2 ≥ 15.2	<b>ASZH5, ASZN4, ASZH4, ASZC7, ASZV9, RZQ, MXL, MXS</b>
	Ducted – North	<b>CEE TIER 1</b> 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 <b>ASZS6, ASZC7, ASZV9, RZQ, RXL</b>
	Ductless – South and Southwest	<b>CEE TIER 2</b> HSPF2 ≥ 9.0 EER2 ≥ 12.0 SEER2 ≥ 16.0	<b>RX_A, RX_B, RXL, RX_B, RXL, RXM, RXS, RX_R, RZQ, RXTQ, RXSQ</b>
\$2,000	Package System Air Source Heat Pump		
	South	<b>CEE TIER 1</b> HSPF2 ≥ 7.2 EER2 ≥ 10.6 SEER2 ≥ 15.2	<b>TBD</b>
	North	<b>CEE TIER 1</b> 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 <b>TBD</b>
\$600	Split System Central Air Conditioner	<b>CEE TIER 2</b> SEER2 ≥ 16.0 EER2 ≥ 12.0	<b>ASXH5, ASXC7, ASXV9, RZR, RK_A, RK_B</b>
\$600	Package System Central Air Conditioner	<b>CEE TIER 1</b> SEER ≥ 15.2 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		

Scan to learn more



\* Consult the AHRI directory to see eligible matchups.



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