



Air Conditioning & Heating

25C Tax Credit Opportunities for Goodman SD Heat Pumps - Ending December 31, 2025!



SECTION 25C TAX CREDIT GOODMAN SD QUALIFYING HEAT PUMPS*

Model	Capacity (Tons)						
	1.5	2	2.5	3	3.5	4	5
GZV6S SD HP	Y	Y	Y				
GZV7S SD HP		Y		Y	Y	Y	Y*

**Note: all-electric and dual fuel options available

* Available Q1 2025

New CEE Requirements Support Inverter-driven Heat Pump Systems!

On January 1, 2025, the Consortium for Energy Efficiency (CEE) adjusted their specifications for split system heat pumps and air conditioners. The new specifications mean many inverter-driven variable capacity systems now qualify for the Inflation Reduction Act (IRA) 25C Tax Credit! These changes align well with our efforts to promote inverter systems throughout North America, and will help dealers close more sales with Goodman SD systems.

New 2025 CEE Heat Pump Qualifications

1. Unified North American Region (no more North/South)
2. One unified category for all split ASHP systems (no more distinction between ducted/non-ducted/mixed)
3. Updated efficiency metrics to better align with inverter-driven equipment (See table below, left)
4. New mandatory Heating Capacity Ratio (HCR)
5. New Controls Verification Procedure (CVP)

2025 CEE SPLIT ASHP SPECIFICATIONS					
CEE Level	SEER2	EER2	HSPF2	COP AT 5°F	Capacity Ratio
CEE Tier 1					
Path A	≥ 16.0	≥ 9.8	≥ 8.5	≥ 1.75	≥ 60% AT 5°F/47°F
Path B	≥ 16.0	≥ 11.0	≥ 8.0	≥ 1.75	≥ 45% AT 5°F/47°F

Systems can qualify for Section 25C tax credit via either Path A or Path B, regardless of location

New 2025 CEE Central A/C Qualifications

2025 CEE SPLIT CAC SPECIFICATIONS		
Level	SEER2	EER2
CEE Tier 1	≥ 17.0	≥ 12.0

Due to recent changes in the law, the § 25C Energy Efficient Home Improvement Credit can only be claimed on qualifying equipment placed into service through December 31, 2025.

25C TAX CREDIT OPPORTUNITIES*



- Consumers may claim up to **30% of the total install cost (Up to \$2,000)** on qualifying Goodman heat pumps.
- Consumers may claim up to **30% of the total install cost (up to \$600)** on qualifying Goodman air conditioners and furnaces.

CEE

Scan the QR code or click the link below for more information and complete specifications:

<https://cee1.org/program-resources/cee-and-the-inflation-reduction-act/>



Talk to your local distributor about how Goodman SD heat pumps can help grow your business while solving your customers' needs!

*This information does not represent tax advice. Please consult your tax professional for your ability to qualify for any tax credit.

ADDITIONAL INFORMATION

Before purchasing this appliance, read important information about its estimated annual energy consumption, yearly operating cost, or energy efficiency rating that is available from your retailer.



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A DAIKIN BRAND

Our continuing commitment to quality products may mean a change in specifications without notice.

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QM CODE REQUIREMENT FOR QUALIFYING 25C EQUIPMENT

For property placed in service after Dec. 31, 2024, and before Jan. 1, 2026, a taxpayer can claim a tax credit under Section 25C, (1) the item must qualify for the tax credit; (2) the item must be produced by a "qualified manufacturer" (a "QM"); and (3) taxpayers must include the QM Code in their tax return* for 2025 (specifically on Form 5695 – Residential Energy Credits).

The QM Code for qualifying 25C Goodman branded equipment: 17Q6

The Section 25C Energy Efficient Home Improvement Credit will no longer be available for equipment placed into service after December 31, 2025.

PM-CEE_GHeatPump_09-25