

NEW TAX CREDIT EFFICIENCY STANDARDS BEGIN JANUARY 1ST, 2025

25C Tax Credit	Product	Offering	CEE Regions	AFUE	SEER2	EER2	HSPF2	COP @ 5°F	Capacity Ratio
Up to \$600	Furnaces	Gas	National	≥97%	-	-	-	-	-
Up to \$600	Air Conditioners	Split Ducted	National	-	≥17	≥12	-	-	-
		Ductless		-	≥16	≥11.5	-	-	-
		Packaged	National	-	≥16	≥11.5	-	-	-
Up to \$2,000	Air Sourced Heat Pumps (Path A)	Split Ducted	National	-	≥16	≥9.8	≥8.5	≥1.75	≥60% at 5°F/47°F
		Ductless	National	-					≥45% at 5°F/47°F
		Packaged	National	-	≥15.2	≥10	≥7.2		≥45% at 5°F/47°F
	Air Sourced Heat Pumps (Path B)	Split Ducted	National	-	≥16	≥11	≥8.0	≥1.75	≥45% at 5°F/47°F
		Ductless	National	-					≥45% at 5°F/47°F
		Packaged	National	-	N/A	N/A	N/A	N/A	N/A

NOTES:

- North and South are eliminated from a Tax Credit perspective.
- Ducted and Ductless are no longer separate categories.
- Capacity Ratio and COP at 5F are now “new” specs for dealers in the former South.
- Air Sourced Heat Pumps can qualify up to \$2,000 tax credits via Path A or Path B
- No changes to the \$ amount associated with qualifying equipment.

Ex; \$600 Air Conditioner & \$2,000 Heat Pump