

Tax Year 2020

Manufacturer's Certification Statement

Taxpayer Certainty and Disaster Tax Relief Act of 2020

Qualified energy property – Heat Pumps

On December 27, 2020, the Consolidated Appropriations Act, 2021 was signed into law. The Act includes the Taxpayer Certainty and Disaster Tax Relief Act of 2020, which provides extensions to the 26 U.S. Code § 25C Non-Business Energy Property Tax Credits.

The Non-Business Energy Property Tax Credits have been retroactively extended from 12/31/2017 through 12/31/2021.

Tax Credit: 10% OF INSTALLED COSTS, UP TO \$500 OR A SPECIFIC AMOUNT FROM \$50–\$300.

If the total of any nonbusiness energy property credits claimed between 2005-2019 is more than \$500, credit cannot be claimed in 2020.

For more information on federal energy tax credits, visit [EnergyStar.gov](https://www.energy.gov/energy-star)

Expires: December 31, 2021

Details: Must be an existing home and your principal residence located in the United States. New construction and rentals do not apply.

For additional information refer to: www.irs.gov/Form5695.

Consult your local tax professional for advice on taking advantage of this tax credit.

The energy efficiency requirements for qualification for the tax credits are as follows:

PRODUCT TYPE	TAX CREDIT SPECIFICATION	TAX CREDIT	EFFECTIVE DATE	FIND QUALIFYING EQUIPMENT
Residential Central A/C	Split System: EER \geq 13 and SEER \geq 16 Package System: EER \geq 12 and SEER \geq 14	The tax credit is for \$300	12/31/2017 through 12/31/2021	Go to: Link: http://www.ahridirectory.org/ Then select category "Air Conditioners and Air Conditioner Coils," and select Yes for 'Eligible for Federal Tax Credit'
Residential Air-Source Heat Pumps	Split System: HSPF \geq 8.5 and EER \geq 12.5 and SEER \geq 15 Package System: HSPF \geq 8 and EER \geq 12 and SEER \geq 14	The tax credit is for \$300	12/31/2017 through 12/31/2021	Go to: Link: http://www.ahridirectory.org/ Then select category "Heat Pumps and Heat Pump Coils" and select Yes for 'Eligible for Federal Tax Credit'

Residential Gas or Propane Furnace	Furnaces: Gas >= 95% AFUE Propane >=95% AFUE	The tax credit is for \$150	12/31/2017 through 12/31/2021	Go to: Link: http://www.ahridirectory.org/ Then select category "Furnaces," and select Yes for 'Tax Credit Eligible' under Advanced Search
Advanced Main Air Circulating Fan	No more than 2% of furnace total energy use. Read this IRS Guidance if the fan qualifies, but the furnace does not. Read AHRI Safe Harbor Proposals to IRS.	The tax credit is for \$50	12/31/2017 through 12/31/2021	

The certified models and certificates are published with the AHRI Directory of Certified Performance available at: www.ahridirectory.org.

QUALIFYING EQUIPMENT								
SPLIT AIR CONDITIONERS ¹ (≥16 SEER / ≥13 EER)	SPLIT HEAT PUMPS ¹ (≥15 SEER / ≥12.5 EER / ≥8.5 HSPF)	GAS FURNACES (≥ 95% AFUE) AFUE Tax Credit: \$150 AMACF Tax Credit: \$50 ²	PACKAGE AIR CONDITIONERS (≥14 SEER / ≥12 EER)		PACKAGE HEAT PUMPS (≥14 SEER / ≥12 EER / ≥8 HSPF)		PACKAGE GAS ELECTRIC UNITS (≥14 SEER / ≥12 EER)	
Model #	Model #	Model #	Model #	Tonnage	Model #	Tonnage	Model #	Tonnage
FO*20C	FO*20R	FF*LM98 ³	RACA15	2, 2.5, 3, 3.5 & 4	RQRM	2, 2.5, 3, 3.5 & 4	RGEA16	2 & 3
FO*17C (EcoNet)®	-	FF*LM97 ³	RSPM	2, 2.5, 3, 3.55 & 4			RGEA15	2, 2.5, 3, 3.5 & 4
FO*17C	FO*16R	FF*LT96 ³						
FO*16C	FO*15R	FF*LT80 ⁴						
FO*14C	FO*14R	FF*TT96 ³						
WA16	WP14	FF*PT96						
		FF*TS95 ³						
		FF*TS80 ⁴						
		FF*TT80 ⁴						
		FF*PS95						
		FF*CS80 ⁴						

¹The above models qualify only when installed as part of a matched system combination that meet 25C requirements. Not all system combinations qualify. Visit ahridirectory.org to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications.

²AMACF "advanced main air circulating fan" IRS Section 25C, as reinstated by The Consolidated Appropriations Act of 2021, provides a tax credit equal to 10% up to \$50, of the cost of installation of an advanced main air circulating fan that is used in a natural gas, propane or oil furnace.

³These furnace models ALSO qualify for no more than 2% of furnace total energy usage (AMACF).

⁴These furnace models ONLY qualify for no more than 2% of furnace total energy usage (AMACF).

⁵RSPMA042 only.

Please visit our website: www.fujitsugeneral.com

Best Regards,

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