



**HEATING AND  
AIR CONDITIONING**

## Product Eligibility – IRA 25c Federal Tax Credit Incentive - 2023

DOE Product	25C Tax Credit Minimum Requirements: 2023 – 2032 (30% of cost up to \$1,200 annual limit –HP annual limit of \$2,000)					
	SEER2	EER2	HSPF2	AFUE	Credit (unit/yr)	Total Annual Limit
Heat Pump, Split <small>NORTH</small>	15.2	10.0	8.1	n/a	\$2,000	\$2,000
Heat Pump, Package <small>NORTH</small>	15.2	10.0	8.1	n/a	\$2,000	
Heat Pump, Ductless <small>NORTH</small>	16.0	9.0	9.5	n/a	\$2,000	
AC, Split	16.0	12.0	n/a	n/a	\$600	\$1,200
AC, Package	15.2	11.5	n/a	n/a	\$600	
Furnace, natural gas/propane	n/a	n/a	n/a	97%	\$600	

Products with 25c Eligible Matches*	2023 Install - M1 Rated (SEER2/EER2/HSPF2)
AC	TCF2, RAC150, AC19, AC21
HP	THF2, RHP150, HC19 HC20
Ductless HP	H700, M400, P300
Mini-VRF – Ducted or Non-Ducted	HVAHP 3, 4, and 5 ton

25c Eligible Products	2023 Install - M1 Rated (SEER2/EER2/HSPF2)
Furnaces	CP9C
Respack AC	PCE6, PCG6
Respack HP	PHE6 (South Only), PHG6 (South Only)

\*Search the AHRI directory to confirm AC, HP, and Ductless matches that meet 25c efficiency thresholds as outlined in table: <https://www.ahridirectory.org/Search/SearchHome#>

# - 2021 Energy Star rated if placed in service between 12/31/2022 and 1/1/2027 and is rated by the mfr for use with fuel blends at least 20% of the volume of an eligible fuel or is placed in service after 12/31/2026 and has a AFUE > 90 and is rated by the mfr to use with fuel blends at least 50% of the volume of which consists of an eligible fuel (i.e. biodiesel, renewable diesel, 2nd gen biofuel)

\* 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.