

## Qualifying Equipment for Tax Credits

Credits Limited to 30% of Installed Costs (up to \$1,500, except for geothermal) in the tax years 2009 and 2010.

Equipment	Minimum Energy Efficiency Standard to Qualify for Tax Credit		
<b>Electric Air Source Heat Pumps</b>	Split Heat Pumps	Package Heat Pumps	
	15 SEER	14 SEER	
	12.5 EER	12 EER	
	8.5 HSPF	8 HSPF	
<b>Central Air Conditioners</b>	Split System	Package System	
	16 SEER	14 SEER	
	13 EER	12 EER	
<b>Geothermal Heat Pump*</b> <i>Credit is equal to 30% of total installed cost, no \$ limit.</i>	Closed Loop	Open Loop	Direct Expansion
	14.1 EER	16.2 EER	15 EER
	3.3 COP	3.6 COP	3.5 COP
<b>Natural Gas Furnace</b>	95% AFUE		
<b>Natural Gas Hot Water Boiler</b>	90% AFUE		
<b>Propane Furnace</b>	95% AFUE		
<b>Propane Hot Water Boiler</b>	90% AFUE		
<b>Oil Furnace</b>	90% AFUE		
<b>Oil Hot Water Boiler</b>	90% AFUE		
<b>Gas, Oil or Propane Water Heaters</b>	.82 Energy Factor		
	90% Thermal Efficiency		
<b>Electric Heat Pump Hot Water Heater</b>	2.0 Energy Factor		
<b>Wood Stoves</b>	75% Thermal		
	Efficiency as measured using a lower heating value.		
<b>Advanced Main Air Circulating Fan (ECMs)</b>	No more than 2% of furnace total energy use		



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