



Recovery & Reinvestment Act of 2009

Residential HVAC Tax Credit

>>> SOME INFORMATIONAL POINTS <<<

1. The Tax Credit is 30% of installed cost (total) ... **up to \$1,500**.
2. It is **effective** January 1, 2009 through December 31, 2010.
3. The tax credit can only be claimed by taxpayers for improvements to **existing homes** ... no new construction.
4. Tax credits are for improvements to the homeowner's **primary residence only** and cannot be claimed for commercial installation or secondary homes.
5. Do **mobile homes** qualify? Yes, as long as it's the primary residence and the installed unit meets the minimum requirements.
6. The Tax Credit amount applies to **HVAC equipment**, labor and installation. It can **also** apply to geothermal equipment, storm windows and doors, insulation and other home improvements, as long as they meet minimum standards.
7. Every taxpayer can have different situations with their personal tax and should contact their **tax advisor** on how the tax credit may apply to them. We will provide a **certificate** that shows they have selected & installed an eligible system.
8. If the homeowner installs a 95% furnace and a non-qualifying outdoor cooling unit ... **only the cost associated** with the installation of the qualifying furnace applies to the tax credit.
9. At tax filing time in 2010, the homeowner should use IRS **Tax Form 5695 (2009 version)** to claim their credit. The form will be available in late 2009.
10. The **AHRI website** will provide a certification statement for the homeowner's records. It does not need to be turned in with the homeowner's tax filing documents. www.ahridirectory.org

>>> Minimum Efficiency Requirements for Tax Credit <<<

	SEER	EER	HSPF	AFUE
Gas Furnace	---	---	---	95
Central AC (Split)	16	13	---	---
Heat Pump (Split)	15	12.5	8.5	---
Heat Pump (Package)	14	12	8	---
Package Gas	14	12	---	---