

RECOVERY & REINVESTMENT ACT 2009

RESIDENTIAL TAX CREDIT FACT SHEET



- The tax credit is 30% of total installation cost, up to \$1500.
- It is effective January 1, 2009 through December 31, 2010.
- The tax credit can only be claimed by taxpayers for improvements to existing homes, no new construction.
- Tax credits are for improvements to the homeowner's primary residence only and cannot be claimed for commercial installation or secondary homes. For information on commercial incentives, visit www.energystar.gov.
- Mobile homes do qualify, as long as it's the primary residence and the installed unit meets the minimum requirements.
- 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.
- Every taxpayer has different situations with their personal taxes and should contact their tax advisor on how the tax credit may apply to them. Tax credit certificates can be found on the HVAC Distributors website, on the respective equipment page.
- 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.
- When a homeowner is ready to file their taxes, they should fill out Form 5695 (2009 version) to claim their credit. This can be found on the HVAC Distributors website.
- 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. AHRI website is 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		