

Extension of "25C" Tax Credit

Carrier is pleased to report that the federal tax credits on qualifying high-efficiency HVAC equipment were extended retroactively for 2012 and through December 31, 2013 by The American Taxpayer Relief Act on 2012.

- The maximum amount an eligible homeowner may receive in tax credits for "residential energy property" is \$500. The cap is on the total amount of credits a homeowner may claim for purchases between 2006 and 2013, not just for 2013. If a homeowner has already claimed credits of \$500 or more through this allowance, they will be unable to claim new credits for improvements made during 2013.
- All furnaces and boilers, whether natural gas, propane or oil, must have an AFUE of 95 or above to be eligible for the credit.

Maximum Tax Credit Available	Product Type	Efficiency R
\$ 50	Any advanced main air circulating fan	*See below
\$150	Natural gas, propane, oil furnace or boiler	95% AFUE
\$300	Split system air conditioner	16 SEER / 13 EER
\$300	Split system heat pump	15 SEER / 12.5 EER
\$300	Package air conditioner	14 SEER / 12 EER
\$300	Package heat pump	14 SEER / 12 EER
\$300	Package gas / electric	14 SEER / 12 EER

*An advanced main air circulating fan is a fan used in a natural gas, propane, or oil furnace and which has an annual electricity use of no more than 2 percent of the total annual energy use of the furnace.

For more information, see the documents linked below.