

25C FEDERAL TAX CREDIT EXTENSION



MARCH 3, 2020

» IMPORTANT DATES:

Systems may be eligible for the section 25C credit if placed in service from **January 1, 2018 to December 31, 2020**.

» LITERATURE:

- ▶ [American Standard 95 AFUE Gas Furnace Manufacturer's Certification \(PDF\)](#)
- ▶ [American Standard Advanced Circulating Fan Manufacturer's Certification \(PDF\)](#)
- ▶ [American Standard Packaged Manufacturer's Certification \(PDF\)](#)
- ▶ [American Standard Split AC HP Outdoor Manufacturer's Certification \(PDF\)](#)

» IMPORTANT NOTE:

There are other important requirements and limitations to qualify for the section 25C tax credit, such as the qualified energy property must be installed in the homeowner's primary residence. American Standard Heating & Air Conditioning recommends that homeowners consult a tax professional to ensure they meet all requirements. The Internal Revenue Service is responsible for implementing and administering the section 25C tax credit.

The Further Consolidated Appropriations Act, 2020 amended Internal Revenue Code section 25C, which provides tax credits for the installation of Qualified Energy Property for residential heating and cooling equipment meeting certain energy efficiency requirements. Systems may be eligible for the section 25C credit if placed in service **January 1, 2018 to December 31, 2020**. See Manufacturer's Tax Credit Certificates for qualifying equipment (Certificate links available to the left)

PRODUCT TYPE	TAX CREDIT SPECIFICATION	TAX CREDIT	EFFECTIVE DATE	FIND QUALIFYING PAYMENT
RESIDENTIAL CENTRAL A/C	Split: EER ≥ 13 SEER ≥ 16 Packaged: EER ≥ 12 SEER ≥ 14	\$300	January 1, 2018 – December 31, 2020	Click Here to Visit American Standard Tax Credit Website
RESIDENTIAL AIR-SOURCE HEAT PUMPS	Split: HSPF ≥ 8.5 EER ≥ 12.5 SEER ≥ 15 Packaged: HSPF ≥ 8 EER ≥ 12 SEER ≥ 14	\$300	January 1, 2018 – December 31, 2020	
RESIDENTIAL GAS, OIL, & PROPANE FURNACE	Furnaces Gas ≥ 95% AFUE Oil ≥ 95% AFUE Propane ≥ 95% AFUE	\$150	January 1, 2018 – December 31, 2020	
ADVANCED MAIN AIR CIRCULATING FAN	No more than 2% of furnace total energy use. Read this IRS Guidance if the fan qualifies, but the furnace does not. Read AHRI Safe Harbor Proposals to IRS.	\$50	January 1, 2018 – December 31, 2020	

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