



2022 Inflation Reduction Act

Money-Saving HVAC Tax Credits and Rebates

Helping Homeowners Save Money

On August 16, 2022 the U.S. government signed into law the Inflation Reduction Act (IRA) in an effort to reduce greenhouse gas (GHG) emissions by 40% by 2030.

As part of the Inflation Reduction Act, homeowners have access to cost-saving options for purchasing energy efficient and electric appliances or making home improvements to electrify their home or increase its energy efficiency.

<https://www.lennoxpros.com/hvac-federal-tax-credit>

The Energy Efficient Home Improvement Tax Credit (25C) provides a federal tax credit to homeowners who install high-efficiency equipment. The amended Energy Efficient Home Improvement Credit begins in 2023 and extends through 2032.

Tax Credits

- Tax credits up to \$600 for qualified air conditioners or gas furnaces
- Tax credits up to \$2000 for qualified heat pumps, heat pump water heaters, or boilers.



25C Tax Credit Requirements (finalized)

Product Type	Tax Credit Amount	Region	AFUE	SEER2	EER2	HSPF2	COP (5°F)
Gas Furnace	\$600	ALL	≥ 97%			N/A	
Gas Boiler	\$600	ALL	≥ 95%			N/A	
AC	\$600	ALL	N/A	≥ 16.0	≥ 12.0	N/A	N/A
HP (ducted)	\$2000	S & SW	N/A	≥ 15.2	≥ 11.7	≥ 7.8	N/A
	\$2000	N	N/A	≥ 15.2	≥ 10.0	≥ 8.1	1.75
HP (ductless)	\$2000	S & SW	N/A	≥ 16.0	≥ 12.0	≥ 9.0	N/A
	\$2000	N	N/A	≥ 16.0	≥ 9.0	≥ 9.5	1.75
RPU - AC	\$600	ALL	N/A	≥ 15.2	≥ 11.5	N/A	N/A
RPU - HP	\$2000	S & SW	N/A	≥ 15.2	≥ 10.6	≥ 7.2	N/A
	\$2000	N	N/A	≥ 15.2	≥ 10.0	≥ 8.1	1.75



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