

HVAC Tax Credits Extended!

High Efficiency HVAC Tax Credits Extended for 2017!

Great news—the US tax credits for highly efficient HVAC equipment have been extended for 2017!



The Bipartisan Budget Act of 2018 (2018 BBA) passed by Congress and signed into law earlier this year extends the §25C tax credits for highly efficient HVAC equipment. The previous tax credits expired at the end of 2016.

These tax credits apply to equipment placed in service between January 1, 2017 and December 31, 2017. The maximum amount that can be claimed by a taxpayer for all qualified energy efficiency improvements made is \$500. Qualified equipment includes HVAC products with minimum efficiencies shown in the table below.

Product Type	Tax Credit	Minimum Efficiency Requirements
Furnaces / Boilers	\$150	Natural gas, propane or oil with an AFUE not less than 95%
AC and HP	\$300	Split system central air conditioners that achieve 16 SEER and 13 EER Split system electric heat pumps that achieve 15 SEER, 12.5 EER and 8.5 HSPF Packaged central air conditioners that achieve 14 SEER and 12 EER Packaged electric heat pumps that achieve 14 SEER, 12 EER and 8.0 HSPF
Advanced Main Air Circulating Fan	\$50	A fan used in a natural gas, propane or oil furnace with an annual electricity use of no more than 2% of the total energy use of the furnace.

Make sure your 2017 customers are aware of this great benefit before Tax Day!

For tax credit certificates and system efficiency levels with AHRI reference numbers, [**click here**](#).

Comfortmaker does not give tax advice—please have your consumers consult a tax accountant for proper tax treatment.