



Qualifying Equipment for Tax Credits

Equipment Minimum Energy Efficiency Standard to Qualify (Credits Limited to 30% of Installed Costs (up to \$1,500) in the tax years 2009 and 2010.)

Natural Gas Furnace	95% AFUE	
Natural Gas Hot Water Boiler	90% AFUE	
Propane Furnace	95% AFUE	
Propane Hot Water Boiler	90% AFUE	
Oil Furnace	90% AFUE	
Oil Hot Water Boiler	90% AFUE	
Central Air Conditioners	Split System	Package System
	16 SEER 13 EER	14 SEER 12 EER
Electric Air Source Heat Pumps	Split Heat Pumps	Package Heat Pumps
	15 SEER 12.5 EER 8.5 HSPF	14 SEER 12 EER 8 HSPF
Gas, Oil or Propane Water Heaters	.82 Energy Factor 90% Thermal Efficiency	
Electric Heat Pump Hot Water Heater	2.0 Energy Factor	
Wood Stoves	75% Thermal Efficiency as measured using a lower heating value.	

(9% of the installed cost of the furnace, up to \$1500.00)

Furnace Models Incorporating a Qualified Main Air Circulating Fan (ECMs)	Furnaces incorporating a qualifying advanced main air circulating fan are eligible for a tax credit of up to 9% of the installed cost of the furnace, up to \$1500.00 Efficiency as measured using a lower heating value.
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(30% of total installation eligible, no dollar cap*)

Geothermal Heat Pump	Closed Loop	Open Loop	Direct Expansion
	14.1 EER	16.2 EER	15 EER
	3.3 COP	3.6 COP	3.5 COP

*Solar electric, solar hot water, and wind also eligible, including new construction