

# **Hearth Products Eligible For Tax Credit**

## **Official Manufacturer's Certificate**

**2021 - 2023**

### **SMG Hearth and Home, LLC**

SMG Hearth and Home, LLC is headquartered at 9241 Globe Center Drive, Suite 120, Morrisville NC 27560. SMG Hearth and Home manufactures ComfortBilt products that qualify for a tax credit under section 25(D) of the Internal Revenue Code through the "Consolidated Appropriations Act, 2021."

The Investment Tax Credit, which includes the cost of a qualifying hearth product and installation, went into effect on January 1, 2021 for installations completed on or after that date, through December 31, 2023.

The following products are "Qualified Energy Property" because it is a biomass burning stove for purposes of Section 25D of the Internal Revenue Code:

ComfortBilt HP22 Pellet Stove

ComfortBilt HP50 Pellet Stove

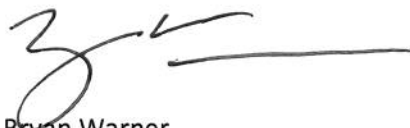
ComfortBilt HP22N Pellet Stove

ComfortBilt HP61 Pellet Stove

ComfortBilt HP22i Pellet Stove Insert

ComfortBilt HP21

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.



Bryan Warner

COO

SMG Hearth and Home, LLC

Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

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