

Hearth Products Eligible For Tax Credit

Official Manufacturer's Certificate

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 the American Recovery and Reinvestment Act of 2009, the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (TRUIRJCA), the American Taxpayer Relief Act of 2012 (H.R. 8), Tax Increase Prevention Act of 2014 (H.R.5771), Consolidated Appropriations Act of 2016 (H.R.2029), and Further Consolidated Appropriations Act, 2020 (H.R. 1865).

The following products are "Qualified Energy Property" because it is a biomass burning stove for purposes of Section 25C 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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