## HEARTH PRODUCTS ELIGIBLE FOR TAX CREDIT

## OFFICIAL MANUFACTURER'S CERTIFICATE

## SMG Hearth & Home, LLC



SMG Hearth & Home, LLC is headquartered at 9241 Globe Center Dr, Suite 120, Morrisville, NC 27560. SMG Hearth & Home manufactures Comfortbilt products that qualify for the energy efficient home improvement tax credit provided by section 25C of the Internal Revenue Code as modified by the "Inflation Reduction Act of 2022." This tax credit, which is based on the cost of a qualifying hearth product and related installation in a US residence, is in effect beginning January 1, 2023 and will continue through December 31, 2032. The tax credit is 30 percent of the qualifying costs up to a \$2,000 annual credit. To be eligible for the tax credit, an appliance must have a thermal efficiency rating of at least 75 percent (measured by the higher heating value (HHV) of the fuel). The following products are "qualified energy property" for which for the energy efficient home improvement tax credit is available:

Comfortbilt HP22 Pellet Stove
Comfortbilt HP22N Pellet Stove
Comfortbilt HP22i Pellet Stove insert

Comfortbilt HP21 Pellet Stove
Comfortbilt HP50 Pellet Stove
Comfortbilt HP61 Pellet Stove
Comfortbilt Alpine (HP40) Pellet Stove

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.

**Glenn Turley** 

CFO

SMG HEARTH & HOME, LLC

SMG Hearth & Home, LLC 9241 Globe Center Dr. Ste. 120 Morrisville, NC 27560 919-973-4079

<sup>\*</sup>Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.