



Manufacturer's Certificate of Efficiency

With the August 16, 2022, signing of the Inflation Reduction Act (IRA), high-efficiency biomass heating products once again qualify for a tax credit under Section 25(C) of the Internal Revenue Code ("IRC" or "tax code"). This new 30 percent tax credit – capped at \$2,000 annually – is available for appliances installed between January 1, 2023, and December 31, 2032. The credit can be used on the purchase and installation costs of qualifying appliances. To be eligible for the tax credit, an appliance must have a thermal efficiency of at least **75 percent per the higher heating value (HHV)** of the fuel. The IRA removes our products from Sec. 25(D) of the tax code where appliances were eligible for an uncapped 26 percent tax credit in 2021 and 2022.

This certificate provides a list of qualified appliances manufactured by American Energy Systems, Inc.

CORNSTOVES Agri-Fuel

3500P	Countryside Pedestal
BC-AC	Baby Countryside
HR-01	Harvester
WIN-ACP	Winchester AC

*Consumers should consult their tax advisor to determine their individual circumstances and what credits will apply.

Mike Haefner, President-CEO

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

MAGNUM

 Country Flame®

July 2010