

# INFLATION REDUCTION ACT OF 2022: ENERGY EFFICIENT HOME IMPROVEMENT CREDIT (25C)

**IMPORTANT: This form is only applicable to 2023 and 2024 tax years.**

## Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

The U.S. Internal Revenue Service (IRS) is now providing Consumers with a tax credit on high-efficiency heating and cooling equipment. Mainline® certifies that the models listed on the following pages of this document (if placed in service after December 31, 2022 and before January 1, 2033 in a homeowner's residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code. The maximum amount an eligible homeowner may receive in federal tax credits for purchasing and installing qualifying products, whether those purchases are in the form of upgraded windows, insulation, HVAC equipment or other eligible improvements, is 30% of the installed cost.

### IMPORTANT NOTICE

Before filing for a tax credit on one of the following-listed models, Mainline recommends that Consumers consult with a tax professional to review The Inflation Reduction Act of 2022 and its application in reference to Section 25C of the Internal Revenue Code.

### MANUFACTURER

Mainline  
5600 Old Greenwood Road  
Fort Smith, AR 72908

### CERTIFICATION STATEMENT

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.



Randy Roberts

Vice President, Residential Business Development



**MAINLINE**®



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## Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

TAX CREDIT—30% OF EQUIPMENT AND INSTALLATION COSTS (UP TO \$600 FOR QUALIFIED AIR CONDITIONERS, UP TO \$600 FOR QUALIFIED FURNACES AND UP TO \$2000 FOR QUALIFIED HEAT PUMPS)

QUALIFYING EQUIPMENT							
SPLIT AIR CONDITIONERS <sup>1</sup> (≥ 16 SEER2 / ≥ 12.0 EER2)		SPLIT HEAT PUMPS <sup>1</sup> - NORTH <sup>2</sup> (≥ 15.2 SEER2 / ≥ 10.0 EER2 / ≥ 8.1 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 58% @ 17°F/47°F or ≥ 70% @ 5°F/47°F)		SPLIT HEAT PUMPS <sup>1</sup> - SOUTH <sup>3</sup> (≥ 15.2 SEER2 / ≥ 11.7 EER2 / ≥ 7.8 HSPF2)		GAS FURNACES (≥ 97% AFUE)	
Mainline	Mainline Performance	Mainline	Mainline Performance	Mainline	Mainline Performance	Mainline	Mainline Performance
Model #		Model #		Model #		Model #	
MLA18AZ	MPA14AZ	MLP18AZ	MPP15AZ	MLP18AZ	MPP15AZ	ML98MV	
MLA14AZ	MPA13NZ	MLP16AZ		MLP15AZ		ML97MV	
MLA13NZ		MLP15AZ					

QUALIFYING EQUIPMENT							
PACKAGED AIR CONDITIONERS (≥ 15.2 SEER2 / ≥ 11.5 EER2)		PACKAGED HEAT PUMPS - NORTH <sup>2</sup> (≥ 15.2 SEER2 / ≥ 10.0 EER2 / ≥ 8.1 HSPF2)		PACKAGED HEAT PUMPS - SOUTH <sup>3</sup> (≥ 15.2 SEER2 / ≥ 10.6 EER2 / ≥ 7.2 HSPF2)		PACKAGED GAS ELECTRIC UNITS (≥ 15.2 SEER2 / ≥ 11.5 EER2)	
Mainline							
Model #	Tonnage	Model #	Tonnage	Model #	Tonnage	Model #	Tonnage
RACAZS	2 & 3						
RACXZS	4 & 5						

<sup>1</sup>The above models qualify only when installed as part of a matched system combination that meet 25C requirements. Not all system combinations qualify. Visit [ahridirectory.org](http://ahridirectory.org) to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications.

<sup>2</sup>North states include: Alaska, Colorado, Connecticut, Idaho, Illinois, Indiana, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Washington, West Virginia, Wisconsin and Wyoming.

<sup>3</sup>Southeast states include: Alabama, Arkansas, Delaware, Florida, Georgia, Hawaii, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and the District of Columbia, US Territories. Southwest states include: Arizona, California, Nevada and New Mexico.