

# Energy Efficient Home Improvement Credit (25C)

## Sure Comfort® Equipment Eligible for the Energy Efficient Home Improvement (25C) Tax Credit

IMPORTANT: Listed eligible models are based on CEE Tier Guidance as of 1/19/23.

### Split & Packaged Heat Pumps<sup>1</sup>: North<sup>2</sup>

#### Split Ducted Heat Pumps

##### Qualifications (CEE Tier 1)

- ≥ 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

##### Eligible Sure Comfort Equipment:

SP18AZ24 SP15AZ24 SP16AZ24  
SP18AZ36 SP15AZ30 SP16AZ36  
SP18AZ48 SP15AZ36 SP16AZ48  
SP18AZ60 SP15AZ42 SP16AZ60  
SP15AZ18 SP15AZ48

#### Split Non-Ducted Heat Pumps

##### Qualifications

- ≥ 16 SEER2
- ≥ 9.0 EER2
- ≥ 9.5 HSPF2
- ≥ 1.75 COP @ 5°F
- ≥ 58% @ 17°F/47°F or
- ≥ 70% @ 5°F/47°F

##### Eligible Sure Comfort Equipment:

n/a

#### Packaged Heat Pumps

##### Qualifications

- ≥ 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

##### Eligible Sure Comfort Equipment:

n/a



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### Split & Packaged Heat Pumps<sup>1</sup> (cont.): South (Southeast<sup>3</sup>/Southwest<sup>4</sup>)

#### Split Ducted Heat Pumps

##### Qualifications (CEE Tier 1)

- ≥ 15.2 SEER2
- ≥ 11.7 EER2
- ≥ 7.8 HSPF2

##### Eligible Sure Comfort Equipment:

SP18AZ24 SP15AZ30  
SP18AZ36 SP15AZ36  
SP18AZ48 SP15AZ42  
SP18AZ60 SP15AZ48  
SP15AZ18 SP15AZ60  
SP15AZ24

#### Split Non-Ducted Heat Pumps

##### Qualifications

- ≥ 16 SEER2
- ≥ 12.0 EER2
- ≥ 9.0 HSPF2

##### Eligible Sure Comfort Equipment:

n/a

#### Packaged Heat Pumps

##### Qualifications

- ≥ 15.2 SEER2
- ≥ 10.6 EER2
- ≥ 7.2 HSPF2

##### Eligible Sure Comfort Equipment:

RHPAZS024 RHPBZS024  
RHPXZS036 RHPBZS036  
RHPXZS048 RHPBZS048  
RHPXZS060 RHPBZS060

*(Coming Summer 2023)*



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### Split & Packaged Air Conditioners<sup>1</sup>:

#### Split Air Conditioners

##### Qualifications (CEE Tier 2)

- ≥ 16 SEER2
- ≥ 12.0 EER2

##### Eligible Sure Comfort Equipment:

SA18AZ24 SA14AZ36  
SA18AZ36 SA14AZ42  
SA18AZ48 SA13NZ18  
SA18AZ60 SA13NZ24  
SA14AZ18 SA13NZ30  
SA14AZ24 SA13NZ36  
SA14AZ30 SA13NZ42

#### Packaged Air Conditioners

##### Qualifications

- ≥ 15.2 SEER2
- ≥ 11.5 EER2

##### Eligible Sure Comfort Equipment:

RACAZS024  
RACAZS036  
RACXZS048  
RACXZS060  
RGEAZS024  
RGEAZS036  
RGEXZS048  
RGEXZS060  
(Coming Spring 2023)



### Gas, Propane or Oil Furnaces & Fans:

#### Gas Furnaces

##### Qualifications

- ≥ 97% AFUE

##### Eligible Sure Comfort Equipment:

S98MV  
S97MV

<sup>1</sup>After 1/1/2023, visit [ahridirectory.org](http://ahridirectory.org) to obtain an AHRI certificate with the system combinations' efficiency ratings 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. <sup>4</sup>Southwest states include: Arizona, California, Nevada and New Mexico.

