FEDERAL TAX CREDIT FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS: RESIDENTIAL NATURAL GAS / PROPANE WATER BOILER

Taxpayers claiming energy efficient home improvement credits must retain this Manufacturer's Certification Statement and the sales receipt for taxpayer records.

Under the Inflation Reduction Act of 2022, Congress has extended individual tax credits for homeowners who make qualified improvements of higher-efficiency HVAC equipment to their primary residences. Tax credits are effective for all qualified energy property installed from January 1, 2023 through December 31, 2032*.

CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Weil-McLain[®] certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Weil-McLain residential natural gas / propane water boilers that meet an AFUE of 95%, meet federal standards for Qualified Energy Property:

QUALIFYING 95% AFUE BOILERS* ARE ELIGIBLE FOR A TAX CREDIT OF UP TO \$600.

<u>Ahri id#</u>	<u>Model</u>	<u>Ahri id#</u>	Model	<u>AHRI ID#</u>	<u>Model</u>
10511533	EVERGREEN 110	205300851	ECO TEC 80	201870441	AQUABALANCE 80
10511534	EVERGREEN 155	205300852	ECO TEC 110	201870442	AQUABALANCE 120
8286945	EVERGREEN 220	205300853	ECO TEC 150	201870443	AQUABALANCE 155
8287352	EVERGREEN 299	205300854	ECO TEC 199	5684788	WM97+ 110-CT

There are important requirements and limitations for the homeowner to qualify for the tax credit. It is highly recommended that a tax professional be consulted to ensure all requirements are met by the homeowner.

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Michael Doorhy GM, WM Technologies, LLC

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*Eligibility requirements for qualified energy property are based on the highest Consortium for Energy Efficient (CEE) Tier level (not including any Advanced Tier) established by CEE that is in effect at of the beginning of the year in which the property is placed in service. See also the CEE Directory of Efficient Equipment for a searchable database of qualifying equipment.

NOTE: Weil-McLain[®] is not a tax advisor and does not make any representation, warranty, guarantee or other assurance as to whether a particular product qualifies or is eligible for a tax credit. This document has been prepared for informational purposes only and is not intended to provide, and should not be relied on for, tax advice. The IRS is responsible for the implementation and administration of tax credits. There are important requirements and limitations for the homeowner to qualify for tax credits. Moreover, the tax laws are subject to change. As a result, Weil-McLain highly recommends that you and your customers consult with a tax advisor regarding a homeowner's qualification for a tax credit in their particular circumstances and verify and review the applicable tax laws and regulations. Weil-McLain expressly disclaims all liability for damages of any kind arising out of a homeowner's claim for a tax credit.

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