



Qualifying Equipment for Tax Credits

Credits limited to 30% of installed costs (up to \$1,500, except for geothermal) in the tax years 2009 and 2010.

Equipment	Minimum Energy Efficiency Standard to Qualify for Tax Credit		
Electric Air Source Heat Pumps	Split Heat Pumps	Package Heat Pumps	
	15 SEER	14 SEER	
	12.5 EER	12 EER	
	8.5 HSPF	2 HSPF	
Central Air Conditioners	Split System	Package System	
	16 SEER	14 SEER	
	13 EER	12 EER	
Geothermal Heat Pump Credit is Equal to 30% of total installed cost, no dollar limit.	Closed Loop	Open Loop	Direct Expansion
	14.1 EER	16.2 EER	15 EER
	3.3 COP	3.6 COP	3.5 COP
Natural Gas Furnace	95% AFUE		
Natural Gas Hot Water Boiler	90% AFUE		
Propane Furnace	95% AFUE		
Propane Hot Water Boiler	90% AFUE		
Oil Furnace	90% AFUE		
Oil Hot Water Boiler	90% AFUE		
Gas, Oil or Propane Water Heaters	.82 Energy Factor		
	90% Thermal Efficiency		
Electric Heat Pump Hot Water heater	2.0 Energy Factor		
Wood Stoves	75% Thermal Efficiency as measures using a lower heating value		
Advanced Main Air Circulating Fan (ECMs)	No more than 2% of furnace total energy use		