

SUMMARY OF TAX CREDITS FOR HOMEOWNERS

Product Category	Product Type	Tax Credit Specification	Tax Credit
HVAC	Central A/C	<i>Split Systems:</i> EER >=13 SEER >= 16 <i>Package systems:</i> EER >= 12 SEER >= 14	30% of cost, up to \$1,500
	Air Source Heat Pumps	<i>Split Systems:</i> HSPF >= 8.5 EER >= 12.5 SEER >= 15 <i>Package systems:</i> HSPF >= 8 EER >= 12 SEER >= 14	30% of cost, up to \$1,500
	Natural Gas or Propane Furnace	AFUE >= 95	30% of cost, up to \$1,500
	Oil Furnace	AFUE >= 90	30% of cost, up to \$1,500
	Gas, Propane, or Oil Hot Water Boiler	AFUE >= 90	30% of cost, up to \$1,500
	Advanced Main Air Circulating Fan	No more than 2% of furnace total energy use	30% of cost, up to \$1,500
Geo-Thermal Heat Pump	Geo-Thermal Heat Pump	Same criteria as ENERGY STAR: Closed Loop: EER >= 14.1 COP >= 3.3 Open Loop: EER >= 16.2 COP >= 3.6 Direct Expansion: EER >= 15 COP >= 3.5	30% of the cost - NOT subject to \$1,500 cap