

January 30, 2020

Federal Tax Credits for Qualifying Cooling and Heating Systems

Purchasers of qualifying Mitsubishi Electric, Trane® / Mitsubishi Electric, and American Standard® / Mitsubishi Electric HVAC products:

The 2020 Further Consolidated Appropriations Act retroactively renewed the federal tax credit for homeowners who installed qualified high efficiency, energy saving products in their primary residence between December 31, 2017 and December 31, 2019. The federal tax credit also applies to such products installed through December 31, 2020. If you have already claimed the maximum total tax credit of \$500 for purchases made in any previous year, you are ineligible for additional tax credits for any new HVAC equipment purchases.

Under Part II of IRS Form 5695, Nonbusiness Energy Property Credit, an eligible taxpayer may claim up to \$300 in tax credits, subject to IRS limits based on the type of HVAC equipment installed, including:

- Up to 10% of installed costs (\$300 limit) for central split-system air conditioners meeting or exceeding **16 SEER and 13 EER**.
- Up to 10% of installed costs (\$300 limit) for split-system air-source heat pumps meeting or exceeding **15 SEER, 12.5 EER and 8.5 HSPF**.

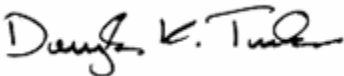
All Mitsubishi Electric, Trane®/Mitsubishi Electric, and American Standard®/Mitsubishi Electric systems with their respective ratings are certified and listed with the Air-conditioning, Heating and Refrigeration Institute (AHRI): <http://www.ahridirectory.org>. To determine which systems qualify for the federal tax credit, go to [Variable Speed Mini-Split and Multi-Split Heat Pumps](#) or [Variable Speed Mini-Split and Multi-Split Air Conditioners](#), select the appropriate brand name and then select Yes for 'Eligible for Federal Tax Credit'. By clicking on the AHRI Certified Reference Number corresponding to the qualified system, you can download the AHRI Certificate of Product Rating. If you have any difficulty finding this information on the AHRI Directory, please contact your contractor for assistance.

Mitsubishi Electric certifies that all Mitsubishi Electric, Trane® / Mitsubishi Electric, and American Standard® / Mitsubishi Electric HVAC products meeting the energy efficiency requirements listed above qualify for this tax credit. If you are eligible to claim credit for qualified HVAC equipment, you should retain a copy of this letter and the AHRI Certificate of Product Rating as part of your taxpayer's records, together with your receipt of purchase and installation. Please consult your professional tax advisor to determine what qualifies for a tax credit in your individual situation.

You will find additional information on rebates, financing, and tax credits on our website:

<https://www.mitsubishicomfort.com/rebates-and-financing/tax>

Sincerely,



Douglas K. Tucker
Director, Industry and Government Relations
Office: 678-376-2935
dtucker@hvac.me.com

NOTE: The IRS is responsible for the implementation and administration of tax credits. Mitsubishi Electric US, Inc. expressly disclaims all liability for damages of any kind arising out of a taxpayer's claim for an energy efficiency tax credit or the unauthorized alteration of the information listed in this letter.