



Turn to the experts



THE INFLATION REDUCTION ACT OF 2022 AND 25C TAX CREDITS

Raising the bar on reducing
energy consumption



Carrier understands how most homeowners need to balance comfort, energy consumption and the initial cost of the equipment. That's why we offer a wide variety of products that help check all these needs. And now, with the Inflation Reduction Act of 2022, many of our products qualify for 25C tax credits, making it more affordable for homeowners to get into a higher efficiency system. Let's take a look at the 25C tax credits and current Carrier systems that qualify.

25C TAX CREDIT

What is the 25C Tax Credit?

The Inflation Reduction Act of 2022 provides federal tax credits and deductions that empower Americans to make homes and buildings more energy-efficient to help reduce energy costs while reducing demand as we transition to cleaner energy sources. Under this act, tax section 25C allows for federal income tax credits for energy efficiency home improvements available through 2032.

A broad selection of ENERGY STAR® certified equipment is eligible for the tax credits. Taking advantage of tax credits, along with any available rebates, is a good way to help make the transition to a clean energy future more affordable.



What are the 25C tax credit amounts?

For installations of eligible equipment occurring after January 1, 2023, homeowners may receive a nonrefundable credit against their taxes for an amount equal to the sum of:

- 30% of the total installation costs of eligible energy-efficient equipment up to \$1,200 per taxable year.
- The credit for eligible heat pump installation costs is capped at \$2,000; these credits are considered separate from the \$1,200 annual limit.
 - This means, the installation of an approved heat pump along with other qualifying energy-efficient equipment expenditures is capped at a total of \$3,200 per taxable year.
- *25C is a nonrefundable tax credit. Homeowners are advised to consult with a tax professional for further details.*



What Split System AC and HP Products are 25C Tax Credit Eligible?

To qualify for the 25C tax credits, eligible equipment must meet or exceed the highest efficiency tier established by the Consortium for Energy Efficiency, excluding any CEE defined Advanced Tier. As seen in the charts below, Carrier offers a comprehensive family of high-efficient eligible products:

Heat Pump Lineup

CEE Tier 1 North Heat Pump Lineup (Ducted)			
15.2 SEER2 / 10.0 EER2 / 8.1 HSPF2; COP ≥ 1.75 / Cap Ratio 17F/47F ≥ 58%		Furnace	Fan Coil / AHU
Infinity® System	25VNA4	All Sizes	All Sizes
	25VNA8 [°]	25, 37, 4T	
Performance™ Series	38MURA	1.5T*, 2T*, 3T*	1.5T, 2T, 2.5T, 3T
	25TPA7	All Sizes	All Sizes
	25SPA5		2.5T
	38MARB		1.5T, 2T, 2.5T
Comfort™ Series	25SCA5		2.5T

CEE Tier 1 South Heat Pump Lineup (Ducted)			
15.2 SEER2 / 11.7 EER2 / 7.8 HSPF2		Furnace	Fan Coil / AHU
Infinity System	25VNA4	All Sizes	All Sizes
	25VNA8	13, 37	13, 25, 37
Performance Series	38MURA		1.5T, 2T
	25TPA7	All Sizes	All Sizes
	25SPA5	1.5T*, 2T*, 2.5T, 3T, 3.5T*	1.5T, 2T, 2.5T, 3T, 3.5T, 4T
	38MARB		1.5T, 2T
Comfort Series	25SCA5	1.5T*, 2T*, 2.5T, 3T, 3.5T*	1.5T, 2T, 2.5T, 3T, 3.5T, 4T

[°] 5F performance data only made available for dual-fuel applications that meet the CEE Tier 1 North Heat Pump criteria. | * Ratings coming soon

* With new Entry Tier Furnace; Ratings coming soon

CEE Tier 2 North Heat Pump Lineup (Non-Ducted)				
16.0 SEER2 / 9.0 EER2 / 9.5 HSPF2; COP ≥ 1.75 / Cap Ratio 17F/47F ≥ 58%		High Wall	Cassette	Console
Infinity System	38MPRB	9k, 12k, 18k		
	38MARB	6k, 9k, 12k, 18k, 24k	6k, 9k, 12k, 18k, 24k	12k, 18k, 24k
Performance Series	38MBRC		36k	48k
	38MG*B	18k, 24k, 30k, 36k, 48k		
Comfort Series	38MHRC	N/A		

CEE Tier 2 South Heat Pump Lineup (Non-Ducted)				
16.0 SEER2 / 12.0 EER2 / 9.0 HSPF2		High Wall	Cassette	Console
Infinity System	38MPRB	9k, 12k, 18k		
	38MARB	6k, 9k, 12k, 18k, 24k	6k, 9k, 12k, 18k	12k, 18k
Performance Series	38MBRC		N/A	N/A
	38MG*B	18k, 24k, 30k, 36k		
Comfort Series	38MHRC	9k		

Air Conditioner, Gas Furnace, and SPP Lineups

CEE Tier 2 Air Conditioner Lineup			
16.0 SEER2 / 12.0 EER2		Furnace	Fan Coil /AHU
Infinity System	24VNA6	All Sizes	All Sizes
	24VNA9	37, 49	37, 49
Performance Series	24TPA7	All Sizes	All Sizes
	24SPA6	1.5T– 3T, 43, 49	1.5T, 2T, 2.5T, 3T, 43, 49, 61
Comfort Series	34SCA5	1.5T, 2T, 2.5T, 3T, 4T	1.5T, 2T, 2.5T, 3T, 4T
	24SCA5	1.5T, 2T, 2.5T, 3T	1.5T, 2T, 2.5T, 3T
	24SCA4	2T*	4T

* With new Entry Tier Furnace; Ratings coming soon

CEE Tier 3 Gas Furnace Lineup		
≥ 97% AFUE		97%
Infinity System	59MN7	All Sizes
Performance Series	59SP6B*	060V17--16 080V17--16 080V21--20
Comfort Series	59SC6A*	060M17--16 080M17--16 080M21--20

* New model families launching mid-2023, refer to product bulletins for timing of new product availability.

CEE Tier 1 South Packaged Heat Pump Lineup		
15.2 SEER2 / 10.6 EER2 / 7.2 HSPF2	Family	Type
Performance Series	48VR	Packaged Hybrid Heat System
	50VR	Packaged Heat Pump

CEE Tier 1 Packaged Air Conditioner Lineup		
15.2 SEER2 / 11.5 EER2	Family	Type
Performance Series	48VG	Packaged AC with Gas Heat System
	50VG	Packaged Air Conditioner

A Word of Caution

While we know what the 25C tax credit amounts are and we know what the CEE qualifying criteria is, we DO NOT yet know how the IRS will apply the CEE's criteria. Therefore, it is critical to note that the above list of eligible products may change. We are expecting to have finalized criteria from the IRS later in 2023.

And be sure to remind your customers that they must consult with a qualified tax professional to determine how these credits may apply in their circumstance.

Visit HVACpartners.com or contact your Carrier sales representative for the very latest information.



Turn to the experts

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