

# Lennox Manufacturer Certification Statement for Energy Efficient Home Improvement Credit Under the Inflation Reduction Act of 2022

## FEDERAL TAX CREDIT FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—DUCTLESS MINI-SPLIT HEAT PUMP PRODUCT CATEGORY

Taxpayers claiming energy efficient home improvement credits should retain this Manufacturer's Certification Statement 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, 2023.

### CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Lennox Industries Inc. 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.

Lennox® non-ducted heat pumps installed in the North region<sup>3</sup> that achieve a minimum SEER2 of 16.00, EER2 of 9.00, HSPF2 of 9.50, Heating Capacity Ratio (17° F/47° F) of 58%, and a 5°F COP of 1.75 and meet federal standards for Qualified Energy Property<sup>1</sup> (provided such products are combined with the proper air handler, as applicable<sup>2</sup>):

MLA009S4S-1P	MLB012S4S-1P	MLB036S4M-1P	MPB024S4S-1P	MPC018S4S-1P
MLA012S4S-1P	MLB018S4M-1P	MLB036S4S-2P	MPC009S4S-1P	MPC024S4M-1P
MLA024S4S-1P	MLB018S4S-1P	MLB048S4M-2P	MPC012S4S-1L	MPC024S4S-1P
MLA036S4M-1P	MLB024S4S-1P	MPB009S4S-1P	MPC012S4S-1P	MPC036S4M-1P
MLB009S4S-1P	MLB030S4M-1P	MPB012S4S-1P	MPC018S4M-1P	MPC048S4S-1P

Lennox® non-ducted heat pumps installed in the Southeast and Southwest regions<sup>3</sup> that achieve a minimum SEER2 of 16.00, EER2 of 12.00 and HSPF2 of 9.00 and meet federal standards for Qualified Energy Property<sup>1</sup> (provided such products are combined with the proper coil and/or furnace, as applicable<sup>2</sup>):

MLA009S4S-1P	MPB018S4M-1P	MPB030S4M-2P	MLB009S4S-1P	MPC024S4M-1P
MLA012S4S-1P	MPB030S4M-1P	MPC012S4S-1L	MLB012S4S-1P	MPC018S4M-1P
MLA024S4S-1P	MLA018S4M-1P	MPC009S4S-1P	MLB018S4S-1P	MLB018S4M-1P
MPB009S4S-1P	MLA036S4M-1P	MPC012S4S-1P	MLB024S4S-1P	MLB030S4M-1P
MPB024S4S-1P	MLA018S4M-2P	MPC018S4S-1P	MLB036S4M-1P	MHB009S4S-1L
MPB018S4S-1P	MPB018S4M-2P	MPC024S4S-1P	MPC030S4M-1P	MHB009S4S-1P

Lennox® non-ducted air conditioners that achieve a minimum SEER2 of 16.00 and EER2 of 12.00 and meet federal standards for Qualified Energy Property<sup>1</sup> (provided such products are combined with the proper coil and/or furnace, as applicable<sup>2</sup>):

MCB012S4S-1L  
MCB009S4S-1P  
MCB012S4S-1P

Under penalties of perjury, I declare that I have examined this certification statement and, to the best of my knowledge and belief, the facts presented are true, correct and complete.

*Lanessa Bannister*

Lanessa Bannister  
VP, GM Lennox Residential



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<sup>1</sup>Qualified energy property<sup>1</sup> means property which meets or exceeds the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency which is in effect as of the beginning of the calendar year in which the property is placed in service. Listed units and requirements are valid for the 2023 calendar year and do not automatically renew for 2024.

<sup>2</sup>Air conditioner and heat pump ratings are based on U.S. government standard tests of the models combined with a matching indoor coil. Efficiency ratings may vary with different coils. Similarly, efficiency ratings may vary when combined with different furnaces. This Statement was issued to a taxpayer in reliance upon representations made by the taxpayer regarding the product purchased and, where applicable, the combination of such product with the proper coil and/or furnace.

<sup>3</sup>Regions are defined by the Department of Energy (DOE) in the federal register 10CFR part 430. They define the following regions:

Southeast includes: The states of Alabama, Arkansas, Delaware, Florida, Georgia, Hawaii, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, Puerto Rico, South Carolina, Tennessee, Texas, Virginia, the District of Columbia, and the U.S. territories.

Southwest includes the states of Arizona, California, Nevada, and New Mexico.

All other states are included in the North region.

NOTE: Lennox Industries Inc. ("Lennox") is not a tax advisor and does not make any representation, warranty, guarantee or other assurance as to whether a particular matchup 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, Lennox 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. Lennox expressly disclaims all liability for damages of any kind arising out of a homeowner's claim for a tax credit.

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