



## 2023 Energy Efficiency Home Improvement Tax Credit (25C)

Beginning January 1, 2023 through December 31, 2032 consumers are eligible for the following Tax Credit:

- Up to \$600 for qualified air conditioners and gas furnaces with an annual cap of \$1,200 limit per household\*
- Up to \$2,000 for qualified heat pumps\*

\* Qualifications are based on the highest CEE tier (not advanced tier) at the start of each year.

### 25C Tax Credit Requirements for 2023

PRODUCT TYPE	TAX CREDIT AMOUNT	REGION	SEER2	EER2	HSPF2	COP (5°F)
Gas Furnace	\$600	National	≥ 97% (AFUE)			
Air Conditioner	\$600	National	≥ 15.2	≥ 12.0		
Heat Pump (Ducted)	\$2,000	S & SW	≥ 15.2	≥ 11.7	≥ 7.8	
		North	≥ 15.2	≥ 10.0	≥ 8.1	1.75
		Cold Climate Unit	≥ 15.2	≥ 11.7	≥ 8.5	2.40
Heat Pump (Ductless)	\$2,000	S & SW	≥ 15.2	≥ 11.7	≥ 7.8	
		North	≥ 15.2	≥ 9.0	≥ 8.5	1.75
		Cold Climate Unit	≥ 15.2	≥ 11.7	≥ 8.5	2.40
Packaged Unit - AC	\$600	National	≥ 15.2	≥ 11.5		
Package Unit - HP	\$2,000	S & SW	≥ 15.2	≥ 10.6	≥ 7.2	
		North	≥ 15.2	≥ 10.0	≥ 8.1	1.75

CEE Tiers for 2023 only.

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Any credit amounts or product types included in this and other supporting documents are intended as references only. Tax credit levels may change throughout the life of the program. Check with your tax professional for further/specific product and eligibility details. We reserve the right to correct any clerical errors.