

The Residential Energy Efficiency Tax Credits of 2009-2010 have been extended through 2011, with modifications. The most significant change to this law reduces the cap from \$1500 to \$500. This cap is the total amount of credits a homeowner may claim between 2006 and 2011, not just in 2011. If a homeowner has already claimed \$500 or more in credits through this allowance, they will be unable to claim new credits for improvements made during 2011. Another change involves the amount eligible which now varies by product, see chart below. And lastly, most of the HVAC qualifying efficiency levels have remained the same; however, boilers and oil furnaces have increased from 90 AFUE to 95 AFUE. These changes will take effect on January 1, 2011.

See the chart below for details on the 2011 Tax Credit Extension, differences from the 2009-2010 Tax Credit highlighted in **ORANGE**, and qualifying products.

<b>Product</b>	<b>2009-2010 Tax Credit</b>	<b>2011 Tax Credit</b>
<b>General Provision</b>	30% of installed cost, up to \$1500	<b>10% of installed cost, up to \$500</b>
<b>Central A/C</b>	30% installed cost, \$1500 max. Split systems: 16 SEER & 13 EER Packaged: 14 SEER & 12 EER	<b>10% of installed costs, \$300 max.</b> Split systems: 16 SEER & 12 EER Packaged: 14 SEER & 12 EER
<b>Furnaces</b>	30% installed cost, \$1500 max. Gas furnaces: 95 AFUE Oil furnaces: 90 AFUE Boilers: 90 AFUE	<b>10% of installed costs, \$150 max.</b> Gas furnaces: 95 AFUE Oil furnaces: <b>95 AFUE</b> Boilers: <b>95 AFUE</b>
<b>Efficient Indoor Fan</b>	30% of cost of fan, \$1500 max.	<b>\$50</b>
<b>Heat Pump</b>	30% of installed cost, \$1500 max. Splits: 15 SEER, 12.5 EER, 8.5 HSPF Packaged: 14 SEER, 12 EER, 8 HSPF	<b>10% of installed cost, \$300 max.</b> Splits: 15 SEER, 12.5 EER, 8.5 HSPF Packaged: 14 SEER, 12 EER, 8 HSPF
<b>Gas, Oil, and Propane and Gas Tankless Water Heaters</b>	30% of installed cost, \$1500 max. Energy factor .82 or thermal efficiency of 90%	<b>10% of installed cost, \$300 max.</b> Energy factor .82 or thermal efficiency of 90%
<b>Electric Heat Pump Water Heater</b>	30% of installed cost, \$1500 max. Energy factor greater than or equal to 2.0	<b>10% of installed cost, \$300 max.</b> Energy factor greater than or equal to 2.0

We realize that tax information can be a little confusing so contact **Plumbing Heating Paramedics** for a complete overview of your options. Also we can help you with local utility rebates as well.  
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