

Inflation Reduction Act (IRA) 25C Federal Tax Credit

QUALIFIED PRODUCT LIST / HEAT PUMP FACT SHEET

The Inflation Reduction Act became law on August 16, 2022, marking the most significant action Congress has taken on clean energy and climate change in the nation's history. Existing and expired energy efficiency tax incentives including Energy Efficient Home Improvement Tax Credit (25C), 179D Deductions and 45L Credits have been expanded significantly.

Incentives for Homeowners

The IRA includes several tax credits for the installation of high-efficiency residential heating and cooling products. Homeowners can take advantage of the Energy Efficient Home Improvement Tax Credit (25c) and the Home Electrification and Appliance Rebate (HEAR) as many of Fujitsu's inverter heat pump systems qualify (see table on pages 2-4).

Energy Efficient Home Improvement Tax Credit (25C)

- § 25C credit available through December 31, 2032.
- Effective January 1, 2023, Federal tax credit to homeowners equal to 30% of installation costs on qualified high efficiency equipment
- On select property placed in service after December 31, 2024, taxpayers must include a "qualified product identification number" to claim the credit
- Starting in 2023 and extended through 2032, increased the tax credit up to \$2,000 for qualified heat pumps

Non-Ducted Mini-Split Requirements:

Northern Region:	Southern Region:
<ul style="list-style-type: none"> • SEER2 ≥ 16 • EER2 ≥ 9.0 • HSPF2 ≥ 9.5 • COP @ 5° = 1.75 • Capacity Ratio (5° / 47°) ≥ 70% • Or Capacity Ratio (17° / 47°) ≥ 58% 	<ul style="list-style-type: none"> • SEER2 ≥ 16 • EER2 ≥ 12 • HSPF2 ≥ 9.0

Ducted Mini-Split Requirements:

Northern Region:	Southern Region:
<ul style="list-style-type: none"> • SEER2 ≥ 15.2 • EER2 ≥ 10 • HSPF2 ≥ 8.1 • COP @ 5° ≥ 1.75 • Capacity Ratio (5° / 47°) = 70% • Or Capacity Ratio (17° / 47°) ≥ 58% 	<ul style="list-style-type: none"> • SEER2 ≥ 15.2 • EER2 ≥ 11.7 • HSPF2 ≥ 7.8

- Equipment must meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency (CEE)

The criteria to qualify for credit(s) are subject to change.

The Home Electrification and Appliance Rebate (HEAR)

- \$14,000 in direct consumer rebates for families to buy heat pumps or other energy efficient home appliances.

HEAR will be administered by the state with effective dates and funds available varying by state.

- Up to \$8,000 Heat Pump installation rebate for energy star equipment
- Up to \$4,000 electrical panel upgrade rebate
- Up to \$1,600 home insulation & sealing rebate.
- Up to \$2,500 home electrical wiring improvements

Eligibility and the amount of the rebate depends on household income:

For households below 80% of area median income, 100% of the system purchase price qualifies for the rebate.

Moderate Income is specified as 150% above the area median income:

<https://ami-lookup-tool.fanniema.com/amilookuptool/>

How much money will you get with the Inflation Reduction Act?

Here is a tool to find out:

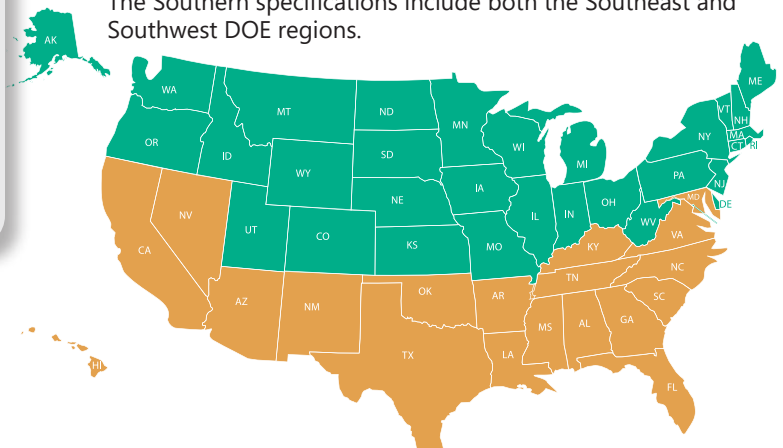
<https://www.rewiringamerica.org/app/ira-calculator>

NORTHERN REGION

The Northern specifications include the National DOE region.

SOUTHERN REGION

The Southern specifications include both the Southeast and Southwest DOE regions.



Manufacturer Statement for Air Source Heat Pump 25C Tax Credit Eligibility for the Year 2024

The 25C tax credit, referred to as the “**Nonbusiness Energy Property Credit**” in the Internal Revenue Code (26 U.S.C. § 25C), is a federal tax incentive designed to encourage homeowners to make energy-efficient improvements to their homes. This credit applies to certain installations and upgrades that meet specific energy-efficiency criteria, with the goal of promoting the use of technologies that reduce energy consumption and environmental impact.

Claiming the Tax Credit: To claim the 25C tax credit for eligible air source heat pumps, homeowners must complete IRS Form 5695 and include it with their tax return. Detailed instructions for Form 5695 and more guidance on claiming the tax credit can be found at the following links:

- [IRS Form 5695](#)

- [Instructions for IRS Form 5695](#)

NOTE: Given the complexity of tax laws and the possibility of changes from one tax year to another, it’s recommended to consult the IRS website or a tax professional for the most current information regarding the 25C tax credit and what constitutes “Qualified Energy Property.”

Qualifying Models: Please refer to this table to identify the specific models that are eligible. For detailed specifications and to verify the performance of each model, we encourage you to visit the AHRI (Air-Conditioning, Heating, and Refrigeration Institute) directory website: ahridirectory.org

2024 Residential Heat Pumps Qualifying for the 25C Tax Credit

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Type	2024 IRA North Eligibility	2024 IRA South Eligibility
6936996	AOU12RLFF	Mini-Splits (Non-Ducted)	Yes	Yes
6937310	AOU12RLFFH	Mini-Splits (Non-Ducted)	Yes	Yes
6936997	AOU15RLFF	Mini-Splits (Non-Ducted)	Yes	Yes
6937311	AOU15RLFFH	Mini-Splits (Non-Ducted)	Yes	Yes
202534923	AOU18RGLX	Mini-Splits (Ducted)	Yes	Yes
202195106	AOU18RGLX	Mini-Splits (Non-Ducted)	Yes	Yes
8779045	AOU18RLXFWH	Mini-Splits (Non-Ducted)	Yes	Yes
4397409	AOU18RLXFZ	Ducted Indoor Units	Yes	Yes
4397408	AOU18RLXFZ	Non-Ducted Indoor Units	No	No
8033585	AOU18RLXFZH	Ducted Indoor Units	Yes	Yes
8033584	AOU18RLXFZH	Non-Ducted Indoor Units	Yes	Yes
8063924	AOU18RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes
205123807	AOU24RGLX	Mini-Splits (Ducted)	Yes	Yes
202537547	AOU24RGLX	Mini-Splits (Ducted)	Yes	Yes
202208444	AOU24RGLX	Mini-Splits (Non-Ducted)	Yes	Yes
8779046	AOU24RLXFWH	Mini-Splits (Non-Ducted)	Yes	Yes
4397405	AOU24RLXFZ	Non-Ducted Indoor Units	No	No
4397407	AOU24RLXFZ	Mixed Ducted and Non-Ducted Indoor Units	Yes	No
4397406	AOU24RLXFZ	Ducted Indoor Units	Yes	No
8033742	AOU24RLXFZH	Ducted Indoor Units	Yes	Yes
8033586	AOU24RLXFZH	Non-Ducted Indoor Units	Yes	Yes
8063925	AOU24RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes
202195636	AOU30RGLX	Mini-Splits (Non-Ducted)	Yes	No
202537548	AOU30RGLX	Mini-Splits (Ducted)	Yes	No
8912454	AOU30RLXEH	Mini-Splits (Non-Ducted)	Yes	Yes
206347277	AOU36RLAVM4	Non-Ducted Indoor Units	No	Yes
8071537	AOU36RLXFZ1	Non-Ducted Indoor Units	No	No
8908616	AOU36RLXFZH	Ducted Indoor Units	Yes	Yes
8908615	AOU36RLXFZH	Non-Ducted Indoor Units	Yes	Yes

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Type	2024 IRA North Eligibility	2024 IRA South Eligibility
8912450	AOU36RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes
8908618	AOU45RLXFZ	Ducted Indoor Units	No	No
8908617	AOU45RLXFZ	Non-Ducted Indoor Units	No	No
8912451	AOU45RLXFZ	Mixed Ducted and Non-Ducted Indoor Units	Yes	No
206347275	AOU48RLAVM4	Non-Ducted Indoor Units	No	Yes
6936995	AOU9RLFF	Mini-Splits (Non-Ducted)	Yes	Yes
6937309	AOU9RLFFH	Mini-Splits (Non-Ducted)	Yes	Yes
204752937	AOUG09LMAS1	Mini-Splits (Non-Ducted)	No	Yes
204740067	AOUG09LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
206597209	AOUG09LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
204740066	AOUG09LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206597208	AOUG09LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
204752938	AOUG12LMAS1	Mini-Splits (Non-Ducted)	No	Yes
204740069	AOUG12LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
206597211	AOUG12LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
204740068	AOUG12LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206597210	AOUG12LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
204740071	AOUG15LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
206597213	AOUG15LZAH1	Mini-Splits (Non-Ducted)	Yes	Yes
204740070	AOUG15LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206597212	AOUG15LZAS1	Mini-Splits (Non-Ducted)	Yes	Yes
205123809	AOUG36LMAS1	Mini-Splits (Ducted)	Yes	No
207454671	AOUH09LEAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206263449	AOUH09LMAH1	Mini-Splits (Non-Ducted)	Yes	Yes
207615688	AOUH09LMAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206909902	AOUH09LPAS1	Mini-Splits (Non-Ducted)	No	Yes
206579743	AOUH09LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206263450	AOUH12LMAH1	Mini-Splits (Non-Ducted)	Yes	Yes
207615689	AOUH12LMAS1	Mini-Splits (Non-Ducted)	Yes	Yes
210191037	AOUH12LMBH1	Mini-Splits (Non-Ducted)	Yes	Yes
210191038	AOUH12LMBS1	Mini-Splits (Non-Ducted)	Yes	Yes
206909901	AOUH12LPAS1	Mini-Splits (Non-Ducted)	Yes	No
207334301	AOUH12LUAS1	Mini-Splits (Ducted)	Yes	Yes
206579744	AOUH12LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206913027	AOUH18LMAS1	Mini-Splits (Non-Ducted)	Yes	Yes
207131734	AOUH18LPAS1	Mini-Splits (Non-Ducted)	Yes	Yes
211078842	AOUH18LUAS1	Mini-Splits (Ducted)	Yes	Yes
211078843	AOUH18LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
211078844	AOUH18LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206579745	AOUH18LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
206913028	AOUH24LMAS1	Mini-Splits (Non-Ducted)	Yes	Yes
207131735	AOUH24LPAS1	Mini-Splits (Non-Ducted)	Yes	No
211078835	AOUH24LUAS1	Mini-Splits (Ducted)	Yes	Yes
211078834	AOUH24LUAS1	Mini-Splits (Ducted)	Yes	Yes
211078831	AOUH24LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Type	2024 IRA North Eligibility	2024 IRA South Eligibility
211078836	AOUH24LUAS1	Mini-Splits (Non-Ducted)	Yes	Yes
207590836	AOUH30LPAS1	Mini-Splits (Non-Ducted)	Yes	No
207657376	AOUH30LUAH1	Mini-Splits (Ducted)	Yes	Yes
207657380	AOUH30LUAH1	Mini-Splits (Ducted)	Yes	Yes
207657379	AOUH30LUAH1	Mini-Splits (Non-Ducted)	Yes	Yes
211078838	AOUH30LUAS1	Mini-Splits (Ducted)	Yes	No
211078837	AOUH30LUAS1	Mini-Splits (Ducted)	Yes	No
211078832	AOUH30LUAS1	Mini-Splits (Non-Ducted)	Yes	No
211078839	AOUH30LUAS1	Mini-Splits (Non-Ducted)	Yes	No
207657377	AOUH36LMAH1	Mini-Splits (Ducted)	Yes	No
211078833	AOUH36LUAS1	Mini-Splits (Non-Ducted)	Yes	No
211078841	AOUH36LUAS1	Mini-Splits (Non-Ducted)	Yes	No

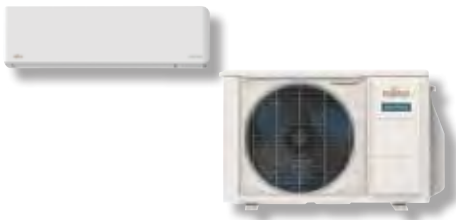
Rev. 1/27/25

Note: listing is current as of above date. Not responsible for changes due to IRA program updates.

Let Fujitsu AIRSTAGE systems be the answer to your heating and cooling needs

- Perfect for whole home, single rooms, additions or renovations
- Quick, easy installation
- Lower energy bills
- Provides both heating and cooling for year-round operation

Wall Mount Up to 33.1 SEER2



Floor Mount Up to 26 SEER2



Multi-Position Air Handler Up to 18.8 SEER2



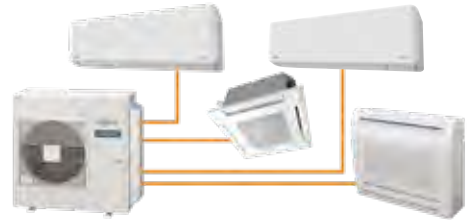
Ceiling Cassette Up to 23.5 SEER2



Medium Static Ducted Up to 19.1 SEER2



Multi-Zone from 2-5 Indoor Units



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