

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—RESIDENTIAL 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, 2022 through December 31, 2022.

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® central heat pumps that achieve a minimum SEER of 15.00, EER of 12.50 and HSPF of 8.50 and meet federal standards for Qualified Energy Property* (provided such products are combined with the proper coil and/or furnace, as applicable**):

SL25XPV-060	XP21-024	XP16-060	EL18XPV-024	ML16XP1-018	16HPX-024	ML14XP1-060
SL25XPV-048	XP20-060	XP16-048	EL17XP1-036	EL16XP1-060	EL15XP1-030	ML14XP1-048
SL25XPV-036	XP20-048	XP16-036	EL17XP1-042	EL16XP1-048	EL15XP1-024	ML14XP1-042
SL25XPV-024	XP20-036	XP16-024	EL17XP1-048	EL16XP1-042	16HPX-024	ML14XP1-036
XP25-060	XP20-024	ML17XP1-018	EL17XP1-060	EL16XP1-036	EL15XP1-030	ML14XP1-030
XP25-048	SL18XP1-060	ML17XP1-024	ML16XP1-060	EL16XP1-030	EL15XP1-024	ML14XP1-024
XP25-036	SL18XP1-048	ML17XP1-030	ML16XP1-048	EL16XP1-024	EL15XP1-018	ML14XP1-018
XP25-024	SL18XP1-042	ML17XP1-036	ML16XP1-042	EL16XP1-018	EL15XP1-060	
XP21-060	SL18XP1-036	ML17XP1-042	ML16XP1-036	16HPX-060	EL15XP1-048	
XP21-048	SL18XP1-030	ML17XP1-048	ML16XP1-030	16HPX-048	EL15XP1-042	
XP21-036	SL18XP1-024	ML17XP1-060	ML16XP1-024	16HPX-036	EL15XP1-036	

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.



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*Eligibility requirements for qualified energy property are based on the highest Consortium for Energy Efficiency (CEE) Tier level that is not advanced at the start of a calendar year. Listed units and requirements are valid for the 2022 calendar year and do not automatically renew for 2023.

**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.

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 match-up 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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