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

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, 2025 through December 31, 2025.

Taxpayers claiming energy efficient home improvement credits should retain this Manufacturer's Certification Statement for taxpayer records.

Starting with the 2025 tax filing season, homeowners must include the Manufacturer PIN on their federal tax return for qualifying HVAC products installed in 2025. The Lennox Manufacturer PIN is L7S0.

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 that achieve and meet federal standards for Qualified Energy Property1 *(provided such products are combined with the proper air handler, as applicable2)*. Path A Criteria: achieve a minimum SEER2 of 16.0, EER2 of 9.8, HSPF2 of 8.5, Heating Capacity Ratio (5°F/47°F) of 60%, and a 5°F COP of 1. Path B Criteria: SEER2 of 16.0, EER2 of 11.0, HSPF2 of 8.0, Heating Capacity Ratio (5°F/47°F) of 45%, and a 5°F COP of 1.75.

MHB009S4S-1L	MLB030S4M-1P	MMLD030S6S-1P	MMPD048S6M-1P	MPC030S4M-1P	MWLD018S6S-1P
MHB009S4S-1P	MLB036S4M-1P	MMLD036S6M-1P	MPB012S4S-1P	MPC036S4M-1P	MWLD024S6S-1P
MHB012S4S-1P	MLB048S4M-2P	MMLD036S6S-1P	MPB024S4S-1P	MPC048S4M-1P	MWPD009S6S-1P
MHB018S4S-1P	MMLD009S6S-1P	MMLD048S6S-1P	MPC009S4S-1P	MWHD009S6S-1P	MWPD012S6S-1P
MLA036S4M-1P	MMLD012S6S-1P	MMPD018S6S-1P	MPC012S4S-1L	MWHD012S6S-1P	MWPD015S6S-1P
MLB009S4S-1P	MMLD018S6S-1P	MMPD020S6M-1P	MPC012S4S-1P	MWHD015S6S-1P	MWPD018S6S-1P
MLB012S4S-1P	MMLD020S6M-1P	MMPD024S6M-1P	MPC018S4M-1P	MWHD024S6S-1P	MWPD024S6S-1P
MLB018S4M-1P	MMLD024S6M-1P	MMPD024S6S-1P	MPC018S4S-1P	MWLD009S6S-1P	
MLB018S4S-1P	MMLD024S6S-1P	MMPD030S6S-1P	MPC024S4M-1P	MWLD012S6S-1P	
MLB024S4S-1P	MMLD030S6M-1P	MMPD036S6M-1P	MPC024S4S-1P	MWLD015S6S-1P	

Lennox® non-ducted air conditioners that achieve a minimum SEER2 of 17.00 and EER2 of 12.00 and meet federal standards for Qualified Energy Property1 (provided such products are combined with the proper coil and/or furnace, as applicable2):

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

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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[1]"Qualified energy property" 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 2025 calendar year and do not automatically renew for 2026.

[2]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 issue 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 acting in the capacity of a legal or tax advisor. This document has been prepared for informational purposes only and is not intended to provide, and should not be relied on for, tax or legal advice. The IRS, DOE and state energy offices are responsible for the implementation and administration of tax credits/rebates. There are important requirements and limitations for the homeowner to qualify for tax credits/rebates. Moreover, the laws are subject to change. As a result, Lennox highly recommends that you consult with a tax advisor or attorney regarding your qualification for a tax credit/rebate in your particular circumstance and verify and review the applicable laws and regulations. Lennox expressly disclaims all liability for damages of any kind arising out of a homeowner's claim for a tax credit/rebate.

This information is subject to change without notice.