

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 AIR CONDITIONING 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 air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property* (*provided such products are combined with the proper coil and/or furnace, as applicable***):

SL28XCV-060	SL18XC1-060	EL16XC1S036	XC20-060	EL18XCV-048	ML14XC1-036	ML17XC1-024	EL17XC1-041
SL28XCV-048	SL18XC1-048	EL16XC1-030	XC20-048	EL18XCVS048	ML14XC1S030	ML17XC1-030	EL17XC1-042
SL28XCV-036	SL18XC1-042	EL16XC1-024	XC20-036	EL18XCV-060	ML14XC1-030	ML17XC1-036	EL17XC1-047
SL28XCV-024	SL18XC1-036	EL16XC1-018	XC20-024	EL18XCVS060	ML14XC1S024	ML17XC1-041	EL17XC1-048
XC25-060	SL18XC1-030	XC16-060	XCZ20-060	ML14XC1-060	ML14XC1-024	ML17XC1-042	ML18XC2-024
XC25-048	SL18XC1-024	XC16S060	XCZ20-048	ML14XC1-059	ML14XC1S018	ML17XC1-047	ML18XC2-036
XC25-036	EL16XC1-060	XC16-048	XCZ20-036	ML14XC1-048	ML14XC1-018	ML17XC1-048	ML18XC2-048
XC25-024	EL16XC1-047	XC16S048	XCZ20-024	ML14XC1-047	16ACX-060	ML17XC1-059	ML18XC2-060
XC21-060	EL16XC1-048	XC16-036	EL18XCV-024	ML14XC1S042	16ACX-048	EL17XC1-018	
XC21-048	EL16XC1-041	XC16S036	EL18XCVS024	ML14XC1-042	16ACX-036	EL17XC1-024	
XC21-036	EL16XC1-042	XC16-024	EL18XCV-036	ML14XC1-041	16ACX-024	EL17XC1-030	
XC21-024	EL16XC1-036	XC16S024	EL18XCVS036	ML14XC1S036	ML17XC1-018	EL17XC1-036	

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.



Quan Nguyen
VP, GM Lennox Residential



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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 the taxpayer in reliance upon representations made by 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.

This information is subject to change without notice.

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