

Heating and Cooling Products

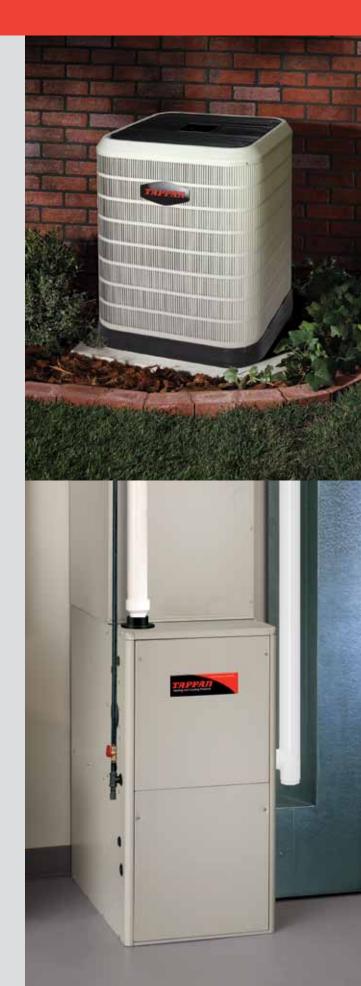
Federal tax credit overview.

Signed into law in February 2009, the federal tax credit rewards homeowners who make high-efficiency improvements to their home, including replacement heating and cooling systems. The program allows homeowners to take up to a \$1,500 total credit on their taxes during 2009 and 2010.

The credit is limited by 30 percent of installed costs and may be used on more than one high-efficiency improvement. For example, a homeowner could use \$750 of the credit towards new windows and the other \$750 for a new furnace.

Here are the details:

- Qualifying product must be placed in service between January 1, 2009, and December 31, 2010.
- Qualifying product must be for taxpayer's principal residence.
- \$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 and 2010 for most home improvements. The exceptions are geothermal heat pumps, solar water heaters, solar panels, fuel cells and windmills, which are not subject to this cap and are in effect through 2016.
- Qualifying product must have a Manufacturer
 Certification Statement, a signed statement from
 the manufacturer certifying that the product or
 component qualifies for the tax credit. Tappan
 provides these Certifications on www.tappan.net
 through the dealer extranet site. Taxpayers must keep
 a copy of the certification statement for their records,
 but do not have to submit a copy with their tax return.
- Homeowners should save their receipts.
- Improvements made in 2009 will be claimed on 2009 taxes (filed by April 15, 2010), using IRS Tax Form 5695 (2009 version). The form will be available late 2009 or early 2010.
- Homeowners building a new home may qualify for the tax credit for geothermal heat pumps, photovoltaics, solar water heaters, small wind systems and fuel cells, but not the tax credits for windows, doors, insulation, roofs, HVAC or non-solar water heaters.



FEDERAL TAX CREDIT HEATING AND COOLING QUALIFICATIONS.

Below are the minimum requirements for heating and cooling system qualification:

Heating & Cooling Product	Minimum Performance Requirement
Split-system air conditioners	16 SEER and 13 EER
Split-system air-source heat pumps	15 SEER, 12.5 EER and 8.5 HSPF
Packaged air conditioners	14 SEER and 12 EER
Packaged heat pumps	14 SEER, 12 EER and 8.0 HSPF
Gas furnaces	95% AFUE

Tappan qualifying heating and cooling products.

Your Tappan products will make the tax credit in different tonnages and configurations, and AHRI is your best source for putting together a qualifying system based on the federal criteria.



97+ AFUE iQ Drive Modulating Model



The Tappan two-stage 95.1% AFUE and modulating iQ Drive® 97+% AFUE furnaces qualify for the tax credit in all sizes and configurations. In many markets, your best tax credit strategy

may be to include one of these furnaces in your proposal. As long as the furnace is included, you can recommend any efficiency outdoor unit and still qualify for the credit, up to 30 percent of the installed cost of

the furnace.

If you have questions about the tax credit or product pairings, please contact your Tappan distributor.

F Series Model



www.tappan.net



















Specifications and illustrations subject to change without incurring obligation. Pictured installation varies per household.

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