## Westinghouse

# 2011 Federal Tax Credits.

## What you need to know.

Signed into law in December 2010, the federal tax credit rewards homeowners who make highefficiency improvements to their home, including replacement heating and cooling systems. The program allows homeowners to take up to a \$500 total credit on their taxes during 2011. The credit is limited by 10 percent of installed costs.

#### Here are the details:

- Qualifying product must be placed in service between January 1, 2011, and December 31, 2011.
- Qualifying product must be for taxpayer's principal residence.
- \$500 is the maximum total amount that can be claimed for all products placed in service in 2011.
- 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. Westinghouse provides these Certifications on www.westinghousehvac.com. 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.

### FEDERAL TAX CREDIT heating and cooling qualifications.

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

Heating & Cooling Product	Minimum Performance Requirement	Limit (up to 10% of installed costs)
Split-system air conditioners	16 SEER and 13 EER	\$300
Split-system air-source heat pumps	15 SEER, 12.5 EER and 8.5 HSPF	\$300
Packaged air conditioners	14 SEER and 12 EER	\$300
Packaged heat pumps	14 SEER, 12 EER and 8.0 HSPF	\$300
Gas furnaces	95% AFUE	\$150
Gas furnaces	Advanced air circulating fan	\$50

#### Westinghouse qualifying heating and cooling products.

Your Westinghouse 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.

