

**2012/2013** Federal Tax Credits.

What you need to know.

Signed into law in January 2013, 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 \$500 total credit on their taxes during 2012 and 2013. The credit is limited by 10 percent of installed costs.

## Here are the details:

- Qualifying product must be placed in service between January 1, 2012, and December 31, 2013.
- 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 during 2012 and 2013.
- If a homeowner has taken more than \$500 in 25c tax credits since January 1, 2005, they are ineligible for any further credits.
- 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	<b>Limit</b> (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.



97+ AFUE iQ Drive Modulating Model

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



F Series Model



www.westinghousehvac.com







95.1 AFUE Two-Stage Upflow & **Downflow Models** 















