

# 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 GAS-FIRED EQUIPMENT

Under the Inflation Reduction Act of 2022, Congress amended Internal Revenue Code Section 25C, which provides tax credits for the installation of "qualified energy property" for residential heating and cooling equipment meeting certain energy efficiency requirements. Tax credits are effective for Qualified Energy Property<sup>1</sup> installed from January 1, 2024, through December 31, 2024.

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

### 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 from January 1, 2024, through December 31, 2024, as set forth by Section 25C of the Internal Revenue Code.

Lennox® natural gas/propane furnaces that meet an AFUE of 97% or higher and natural gas/propane boiler that meet an AFUE of 95% or higher, and meet federal standards for Qualified Energy Property<sup>1</sup>:

#### Qualifying Energy Property<sup>1</sup> furnaces achieving 97% AFUE:

EL297DF045XE36B	EL297UH090XE48C	EL297UH090XV48C	EL297DF070XV48B	SL297UH080NV60C	SLP99UH135XV60D
EL297DF070XE48B	EL297UH110XE60C	EL297UH090XV60C	EL297DF090XV60C	SLP99DF110XV60C	SLP99UH110XV60C
EL297DF090XE48C	EL297UH135XE60D	EL297UH110XV48C	EL297DF110XV60C	SLP99DF090XV60C	SLP99UH090XV60C
EL297DF110XE60C	EL297UH045XV36B	EL297UH110XV60C	SL297UH040NV36B	SLP99DF090XV48C	SLP99UH090XV48C
EL297UH045XE36B	EL297UH070XV36B	EL297UH135XV60D	SL297UH060NV36B	SLP99DF090XV36C	SLP99UH090XV36C
EL297UH070XE36B	EL297UH090XV36C	EL297DF045XV36B	SL297UH080NV48C	SLP99DF070XV36B	SLP99UH070XV36B

#### Qualifying Energy Property<sup>1</sup> boilers achieving 95% AFUE:

GWM-050IE	GWM-075IE	GWM-100IE	GWM-150IE	GWM-200IE	GCWB95W-150
GCWB95W-205	GCWB95F-150				

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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<sup>1</sup>"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 2024 calendar year and do not automatically renew for 2025.

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.