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**To: Carrier Dealers**

**From: Carrier Corporation**

**Date: February 27, 2009**

**Subject: American Recovery and Reinvestment Act of 2009**

On February 17, 2009, President Obama signed into law the American Recovery and Reinvestment Act of 2009. As a result of this Act, American taxpayers can receive tax credits of up to \$1500 to help offset the costs of certain qualified energy property expenditures in 2009 and 2010. These qualified expenditures include various models of Heating, Ventilation, and Air Conditioning (HVAC) equipment that fall into the following categories:

- Gas furnaces with an AFUE rating of 95 or higher
- Split air conditioners with efficiency ratings of 16 SEER/13 EER or higher
- Split heat pumps with efficiency ratings of 15 SEER/12.5 EER/8.5 HSPF or higher
- Packaged air conditioners with efficiency ratings of 14 SEER/12 EER or higher
- Packaged heat pumps with efficiency ratings of 14 SEER/12 EER/8 HSPF or higher

Products meeting the above requirements will be eligible for a tax credit equal to 30% of installed cost to a maximum \$1500 tax credit (applicable to taxes filed for the year of installation). Carrier offers product applications and product combinations that meet these requirements. Check ARI and GAMA ratings to confirm that the products, application and combination you are installing meet the above prescribed requirements.

The credit for qualifying geothermal units installed from January 1, 2009 through December 31, 2016 is equal to 30% of the amount paid or incurred by the taxpayer (with no cap, including properly allocable installation costs) for the following qualifying geothermal equipment. The Geothermal requirements are the same criteria as Energy Star:

- Geothermal heat pumps (closed loop with desuperheater) 14.1 EER/3.3 COP
- Geothermal heat pumps (open loop with desuperheater) 16.2 EER/3.6 COP

Carrier is in the process of verifying all current models that qualify for the tax credit and will be communicating this information as soon as possible. The key to fully maximizing the benefit of this law will be accurate and timely communication to the dealer and consumer. Carrier will provide you with accurate and up-to-date information. Carrier is consolidating all related support materials on the STIMULUS page on [hvacpartners.com](http://hvacpartners.com). We will send out email notifications and breaking news as we add and update materials.

Thank you for your continued support!

The product efficiency qualifications circulated by ACCA and HARDI are listed in the table below. Carrier is working to verify the 'Advanced Main Air Circulating Fan' qualification. We will continue to communicate updates as it becomes available.

**Qualifying Equipment for Tax Credits**  
**Credits limited to 30% of installed costs (up to \$1500) in the tax years 2009 and 2010**

<u>Equipment</u>	<u>Minimum Energy Efficiency Standard to Qualify for Tax Credit</u>	
Electric Air Source Heat Pumps	<u>Split Heat Pumps</u>	<u>Package Heat Pumps</u>
	15 SEER	14 SEER
	12.5 EER	12 EER
	8.5 HSPF	8 HSPF
Central Air Conditioners	<u>Split System</u>	<u>Package System</u>
	16 SEER	14 SEER
	13 EER	12 EER
Geothermal Heat Pump (with desuperheater)	<u>Closed Loop</u>	<u>Open Loop</u>
	14.1 EER	16.2 EER
	3.3 COP	3.6 COP
Natural Gas Furnace	95% AFUE	
Natural Gas Hot Water Boiler	90% AFUE	
Propane Furnace	95% AFUE	
Propane Hot Water Boiler	90% AFUE	
Oil Furnace	90% AFUE	
Oil Hot Water Boiler	90% AFUE	
Advanced Main Air Circulating Fan (ECM)	No more than 2% of furnace total energy use	

\* Geothermal tax credit is 30% with no maximum through December 31, 2016.