



Carrier Product Bulletin

Subject: 2011 Federal Tax Credits
Department: RES Marketing
Date: 12/22/10

Model Numbers: Residential Systems
Bulletin Number: 101-10-57

2011 Federal Tax Credits Available for Qualifying Residential Systems

Carrier is pleased to report that the federal tax credit on qualifying high-efficiency HVAC equipment was modified and extended through December 31, 2011 by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. This program differs from the program effective in 2009-2010 in the following ways:

- The maximum amount an eligible homeowner may receive in tax credits for “residential energy property” will be reduced from \$1,500 to \$500. The cap is on the total amount of credits a homeowner may claim for purchases between 2006 and 2011, not just for 2011. If a homeowner has already claimed credits of \$500 or more through this allowance, they will be unable to claim new credits for improvements made during 2011.
- All furnaces and boilers, whether natural gas, propane or oil, must have an AFUE of 95 or above to be eligible for the credit.
- The credit is no longer 30% of qualified residential energy property costs (including labor), but is now equal to an amount not to exceed:

Maximum Tax Credit Available	Product Type	Efficiency Requirements
\$ 50	Any advanced main air circulating fan	*See below
\$150	Natural gas, propane, oil furnace or boiler	95% AFUE
\$300	Split system air conditioner	16 SEER / 13 EER
\$300	Split system heat pump	15 SEER / 12.5 EER / 8.5 HSPF
\$300	Package air conditioner	14 SEER / 12 EER
\$300	Package heat pump	14 SEER / 12 EER / 8 HSPF
\$300	Package gas / electric	14 SEER / 12 EER

*Electricity use of no more than 2% of the total energy use of the furnace

HVACPartners.com will be updated with additional information in January 2011.

Thank you for your continued support!