

January 16, 2023

1900 Wellworth  
Jackson, MI 49203



## RE: 25C Tax Credit Qualifications Changed for 2025

Recently, the Consortium for Energy Efficiency (CEE) released **newly revised criteria** for some parts of the tax credit qualification standards for 2025. This does NOT affect tax filings for the 2024 year currently being completed. These changes are in effect for 2025 only. Notably, those changes include:

- **Unitary Split and Mini-Split heat pumps** (ducted and ductless) are now in the same category.
- **Standardized nationally** – no more “North” or “South” regions
- **Heat Pumps (ducted and ductless) now have two (2) paths: “Path A” and “Path B”**
  - Paths allow manufacturers two (2) separate routes for 25C compliance
  - Either designation can be used by homeowner regardless of region
- **Increased efficiency and operational criteria for air conditioners and heat pumps.**

## 25C Tax Credit Requirements for 2025

Product Type	Maximum Tax Credit Amount	Options	SEER2	EER2	HSPF2	COP @ 5°F	Capacity Ratio
Gas Furnace	\$600		≥ 97% (AFUE)				
Split Air Conditioner	\$600		≥ 17.0	≥ 12.0			
Packaged Air Conditioner	\$600		≥ 16.0	≥ 11.5			
Split Heat Pump Ducted and Ductless	\$2,000	Path A	≥ 16.0	≥ 9.8	≥ 8.5	≥ 1.75	≥ 60% @ 5°F/47°F
		Path B	≥ 16.0	≥ 11.0	≥ 8.0	≥ 1.75	≥ 45% @ 5°F/47°F
Packaged Heat Pump	\$2,000		≥ 15.2	≥ 10.0	≥ 7.2	≥ 1.75	≥ 45% @ 5°F/47°F

**CEE has relinquished publishing qualifying product lists**, and all eligibility should now be verified through the AHRI Directory ([www.ahridirectory.org](http://www.ahridirectory.org)).

*Product lines that currently qualify:*

- ✓ **Furnaces:** GUH97-Series
- ✓ **Air Conditioners\*:** RSG17-Series (R410A), ASA16-Series (R454B)
- ✓ **Heat Pumps\*:** VCD-Series (R410A), VXP-Series (R454B)
- ✓ **Mini Split\*:** VMH-Series (R410A), VHP-Series (R454B), ZHP-Series (R454B)

*\*Provided such products are combined with appropriate matching components, coil, furnace, or air handler. Not all models in a series will qualify. Verify at [www.ahridirectory.org](http://www.ahridirectory.org) for tax credit eligibility.*

Sincerely,

Glen W Bowen  
Vice President of Marketing - **MARS**  
E-mail- [gbowen@marsdelivers.com](mailto:gbowen@marsdelivers.com)  
Web- [www.marsdelivers.com](http://www.marsdelivers.com)