

**7.2.6 HVAC Tax Incentives of the Energy Policy Act of 2005**

<u>Equipment Type</u>	<u>Qualifying Efficiency</u>	<u>Credit</u>
Central air conditioner	15 SEER and 12.5 EER	300
Central air-source heat pump	15 SEER, 9 HSPF, and 13 EER	300
Ground-source heat pump		
Closed loop	14.1 EER and 3.3 COP	300
Open loop	16.2 EER and 3.6 COP	300
Direct expansion (DX)	15.0 EER and 3.5 COP	300
Gas, oil, or propane furnace or boiler	95% AFUE	150
Furnace Blower	Electricity use <2% of total furnace <i>site energy consumption</i>	50 300
Electric heat pump water heater	2.0 EF	300
Gas, oil, or propane water heater	0.80 EF	

Source(s): ACEEE, The Federal Energy Policy Act of 2005 and its Implications for Energy Efficiency Program Efforts, Sept. 2005, Table 1, p. 6.