

# THE TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2019

## Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

The U.S. Internal Revenue Service (IRS) is now providing Consumers with a tax credit on high-efficiency heating and cooling equipment. Mainline® certifies that the models listed on the following pages of this document (if placed in service after December 31, 2017 and before January 1, 2021 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code. The maximum amount an eligible homeowner may receive in federal tax credits for purchasing and installing qualifying products, whether those purchases are in the form of upgraded windows, installation, HVAC equipment or other eligible improvements, is 10% of the installed cost, up to \$500.

### IMPORTANT NOTICE

Before filing for a tax credit on one of the following-listed models, Mainline recommends that Consumers consult with a tax professional to review The Taxpayer Certainty and Disaster Tax Relief Act of 2019 and its application in reference to Section 25C of the Internal Revenue Code

### MANUFACTURER

Mainline  
5600 Old Greenwood Road  
Fort Smith, AR 72908

### CERTIFICATION STATEMENT

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.



Chris Day  
Vice President, Product Strategy & Engineering



**MAINLINE®**



# THE TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2019

Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

TAX CREDIT—10% OF INSTALLED COSTS, UP TO \$500 OR A SPECIFIC AMOUNT FROM \$50–\$300

QUALIFYING EQUIPMENT											
SPLIT AIR CONDITIONERS <sup>1</sup> (≥16 SEER / ≥13 EER)		SPLIT HEAT PUMPS <sup>1</sup> (≥15 SEER / ≥12.5 EER / ≥8.5 HSPF)		GAS FURNACES (≥ 95% AFUE)  AFUE Tax Credit: \$150 AMACF Tax Credit: \$50 <sup>2</sup>		PACKAGE AIR CONDITIONERS (≥14 SEER / ≥12 EER)		PACKAGE HEAT PUMPS (≥14 SEER / ≥12 EER / ≥8 HSPF)		PACKAGE GAS ELECTRIC UNITS (≥14 SEER / ≥12 EER)	
Mainline	Mainline Performance	Mainline	Mainline Performance	Mainline	Mainline Performance	Mainline					
Model #		Model #		Model #		Model #	Tonnage	Model #	Tonnage	Model #	Tonnage
MLA17	MPA16	MLP16	MPP14	ML96V <sup>3</sup>	MP96T <sup>3</sup>	RACA15	2, 2.5, 3, 3.5 & 4	RQRM	2, 2.5, 3, 3.5 & 4	RGEA16	2 & 3
MLA16	MPA14	MLP15		ML96T <sup>3</sup>	MP95T <sup>3</sup>	RSPM	2, 2.5, 3, 3.5 & 4			RGEA15	2, 2.5, 3, 3.5 & 4
MLA14		MLP14		ML96P	MP802T <sup>4</sup>						
				ML95T <sup>3</sup>	MP801T <sup>4</sup>						
				ML95P	MP801C <sup>4</sup>						
				ML802V <sup>4</sup>							
				ML802T <sup>4</sup>							
				ML801T <sup>4</sup>							
				ML801C <sup>4</sup>							

<sup>1</sup>The above models qualify only when installed as part of a matched system combination that meet 25C requirements. Not all system combinations qualify. Visit [ahridirectory.org](http://ahridirectory.org) to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications. <sup>2</sup>AMACF "advanced main air circulating fan" IRS Section 25C, as reinstated by The Taxpayer Certainty and Disaster Relief Act of 2019, provides a tax credit equal to 10% up to \$50, of the cost of installation of an advanced main air circulating fan that is used in a natural gas, propane or oil furnace. <sup>3</sup>These furnace models ALSO qualify for no more than 2% of furnace total energy usage (AMACF). <sup>4</sup>These furnace models ONLY qualify for no more than 2% of furnace total energy usage (AMACF).