

2014 Tax Credit Certification For Qualifying Cooling and Heating Systems

Purchasers of qualifying Mitsubishi Electric Cooling & Heating products:

The Tax Increase Prevention Act of 2014 retroactively renewed the federal tax credit for homeowners who installed qualified high efficiency, energy saving products in their homes between January 1, 2014, and December 31, 2014. Any qualified cooling and heating system installed in 2014 is eligible for this credit, subject to IRS regulations. If you have already claimed the maximum total tax credit of \$500 for purchases made in any previous year, you are ineligible for additional tax credits for any new HVAC equipment purchases.

An eligible taxpayer may claim up to \$300 in tax credits, subject to IRS limits based on the type of HVAC equipment installed, including:

- Up to 10% of installed costs (\$300 limit) for central split-system air conditioners meeting or exceeding 16 SEER and 13 EER.
- Up to 10% of installed costs (\$300 limit) for split-system air-source heat pumps meeting or exceeding 15 SEER, 12.5 EER and 8.5 HSPF.

If you are eligible to claim credit for qualified HVAC equipment, you should retain a copy of this certificate as part of your taxpayer's records, along with your receipt of purchase and installation. Please consult your professional tax advisor to determine what qualifies for a tax credit in your individual situation.

This letter certifies that the Mitsubishi Electric ductless split-systems listed below meet or exceed the energy efficiency criteria to qualify for the tax credit as described in the American Recovery and Reinvestment Act of 2009, continued by the American Taxpayer Relief Act of 2012 and the tax extender in December 2014. These renewed tax credits are available for qualifying HVAC systems installed between January 1, 2013 and December 31, 2014. The energy efficiency requirements for qualification for the tax credits are as follows:

System Type	Efficiency Requirements		System Type	Efficiency Requirements
Split-system Air Conditioners	SEER ≥ 16 EER ≥ 13		Split-system Air-source Heat Pumps	SEER ≥ 15 EER ≥ 12.5 HSPF ≥ 8.5

The systems listed below are Qualified Energy Property that qualify for the credit allowed under § 25C:

Mitsubishi Variable Speed Mini-split System (VSMS) Air Conditioners

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>
MUY-GE09NA2	MSY-GE09NA	7065204	23.20	13.60
MUY-GE09NA	MSY-GE09NA	3575942	21.00	13.60
MUY-GE15NA2	MSY-GE15NA	7065206	21.60	13.00
MUY-GE15NA-1	MSY-GE15NA	4934966	21.00	13.00

Mitsubishi Variable Speed Mini-Split System (VSMS) Air-source Heat Pumps

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MUZ-FE09NA-1	MSZ-FE09NA	4908219	26.00	15.50	10.00
MUZ-FE09NAH	MSZ-FE09NA	5377911	26.00	15.50	10.00
MUZ-FE12NA1	MSZ-FE12NA	4934170	23.00	12.90	10.50
MUZ-FE12NAH	MSZ-FE12NA	5378525	23.00	12.90	10.10
MUZ-FE18NA	MSZ-FE18NA	4217888	20.20	14.20	10.30
MUZ-FH09NA	MSZ-FH09NA	7002062	30.50	16.10	13.50
MUZ-FH09NAH	MSZ-FH09NA	7002504	30.50	16.10	12.50
MUZ-FH12NA	MSZ-FH12NA	7002063	26.10	13.80	12.50
MUZ-FH12NAH	MSZ-FH12NA	7002578	26.10	13.80	12.00
MUZ-FH15NA	MSZ-FH15NA	7002444	22.00	12.50	12.00
MUZ-FH15NAH	MSZ-FH15NA	7002594	22.00	12.50	11.50
MUZ-GE09NA	MSZ-GE09NA	3577499	21.00	13.60	10.00
MUZ-GE09NA2	MSZ-GE09NA	7064983	23.20	13.60	11.00
MUZ-GE09NAH	MSZ-GE09NA	5378526	21.00	13.60	10.00
MUZ-GE09NAH2	MSZ-GE09NA	7064989	23.20	13.60	10.10
MUZ-GE12NA	MSZ-GE12NA	3576362	20.25	12.50	10.00
MUZ-GE12NA2	MSZ-GE12NA	7064987	22.70	12.50	11.40
MUZ-GE12NAH	MSZ-GE12NA	5378528	20.50	12.50	10.00
MUZ-GE12NAH2	MSZ-GE12NA	7064990	22.70	12.50	10.80
MUZ-GE15NA-1	MSZ-GE15NA	4934349	21.00	13.00	10.00
MUZ-GE15NA2	MSZ-GE15NA	7064988	21.60	13.00	11.20
MUZ-GE15NAH	MSZ-GE15NA	5378527	21.00	13.00	10.00
MUZ-GE15NAH2	MSZ-GE15NA	7064991	22.70	13.00	10.80
MUZ-GE24NA	MSZ-GE24NA	4217872	19.00	12.50	10.00
PUZ-HA36NHA4	PLA-A36BA	4385516	17.00	12.60	10.00
PUZ-HA36NHA4	PEA-A18AA(2)	4393024	16.80	12.50	10.40
SUZ-KA12NA	SEZ-KD12NA	3837467	16.00	12.50	10.00
SUZ-KA18NA	SEZ-KD18NA	3837470	17.50	12.50	10.00

Mitsubishi Variable Speed Multi-split System (VSMS) Air-source Heat Pumps

<u>Outdoor Unit</u>	<u>Indoor Units</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MXZ-2B20NA	MSZ-GE09NA(2)	3589025	18.00	12.50	8.90
MXZ-2C20NAHZ	Non-Ducted Indoor Units	7451974	17.00	13.50	9.80
MXZ-3B24NA	MSZ-GE06NA(2) + MSZ-GE09NA	3949963	17.50	12.50	9.30
MXZ-3B24NA	MSZ-GE06NA(2) + MSZ-GE12NA	3896180	17.50	12.50	9.30
MXZ-3C24NA	Non-Ducted Indoor Units	7505787	20.00	13.60	9.80
MXZ-3C24NAHZ	Non-Ducted Indoor Units	7451969	19.00	13.50	10.00
MXZ-3C30NAHZ	Non-Ducted Indoor Units	7451794	18.00	12.50	11.00
MXZ-4C36NAHZ	Non-Ducted Indoor Units	7434482	19.10	14.00	11.30
MXZ-4C36NAHZ	Mixed Ducted and Non- ducted Indoor Units	7434486	17.45	12.65	10.70
MXZ-5C42NAHZ	Non-Ducted Indoor Units	7434477	19.00	13.40	11.00
PUMY-P60NKMU	PKFY-P24NKMU-E2(2) +PKFY-P06NBMU-E2(2)	5677635	16.70	12.50	10.60