

**LENNOX MANUFACTURER CERTIFICATION STATEMENT FOR  
NONBUSINESS ENERGY PROPERTY TAX CREDIT UNDER the AMERICAN  
TAXPAYER RELIEF ACT OF 2012 AS EXTENDED BY THE FURTHER  
CONSOLIDATED APPROPRIATIONS ACT, 2021**

FEDERAL TAX CREDIT FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS – DUCTLESS MINI-SPLIT AIR CONDITIONERS AND HEAT PUMP PRODUCT CATEGORIES

Taxpayers claiming nonbusiness energy property tax credits should retain this Manufacturer’s Certification Statement for taxpayer records.

Under the Further Consolidated Appropriations Act, 2021, Congress has extended individual tax credits for homeowners who make qualified improvements of higher-efficiency HVAC equipment to their primary residences. Tax credits are effective for all qualified energy property installed from January 1, 2018 through December 31, 2021.

**CERTIFICATION STATEMENT**

Pursuant to this Certification Statement, Lennox Industries Inc. certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Lennox ductless mini-split system air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property (provided such products are combined with the proper coil and/or furnace, as applicable):\*

MS7-CO-09L1                      MS7-CO-09P1                      MS8-CO-09L1                      MS8-CO-09P1

Lennox ductless mini-split system heat pumps that achieve a minimum SEER of 15.00, EER of 12.50 and 8.50 HSPF and meet federal standards for Qualified Energy Property (provided such products are combined with the proper coil and/or furnace, as applicable):\*

MS7-HO-09L1	MPA024S4S-1P		
MS8-HO-09L1	MPA012S4S-1P	MPA030S4M-1P (non-ducted only)	
MS7-HO-09P1	MPA009S4S-1L	MPA018S4S-1P	MPA048S4M-1P (non-ducted only)
MS8-HO-09P1	MPA009S4S-1P	MPA018S4M-1P	
MLA009S4S	MLA012S4S	MLA018S4S	MLA024S4S
MLA018S4M	MLA030S4M	MLA036S4M	MPB009S4S
MPB012S4S	MPB018S4S	MPB024S4S	MPB018S4M
MPB030S4M	MPB048S4M		

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.

\*Air conditioner and heat pump ratings are based on U.S. government standard tests of the models combined with a matching indoor coil. Efficiency ratings may vary with different coils. Similarly, efficiency ratings may vary when combined with different furnaces. This Certification was issued to taxpayer in reliance upon representations made by taxpayer regarding the product purchased and, where applicable, the combination of such product with the proper coil and/or furnace.

NOTE: The IRS is responsible for the implementation and administration of tax credits. Lennox Industries, Inc. expressly disclaims all liability for damages of any kind arising out of a taxpayer’s claim for an energy efficiency tax credit or the unauthorized alteration of the data listed in this Certification Statement. There are important requirements and limitations for the homeowner to qualify for the tax credit. It is recommended that a tax professional be consulted to ensure all requirements are met by the homeowner. This information is subject to change without notice.



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