FRIEDRICH

INFLATION REDUCTION ACT OF 2022:
ENERGY EFFICIENT HOME IMPROVEMENT CREDIT (25C)

IMPORTANT: This form is applicable to the 2025 tax year.

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. The Friedrich® Air Conditioning Division of Rheem Sales Company, Inc. certifies that the models listed on the following pages of this document (if placed in service in the 2025 tax year in a homeowner's 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, insulation, HVAC equipment or other eligible improvements, is 30% of the installed cost.

IMPORTANT NOTICE

Before filing for a tax credit on one of the following-listed models, Friedrich Air Conditioning Division recommends that Consumers consult with a tax professional to review The Inflation Reduction Act of 2022 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER

Friedrich Air Conditioning Division
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.

Randy Roberts

Randy Roberts

Vice President, Residential Business Development,
Friedrich Air Conditioning Division

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TAX CREDIT—30% OF EQUIPMENT AND INSTALLATION COSTS (UP TO $600 FOR QUALIFIED AIR CONDITIONERS, UP TO $600 FOR QUALIFIED FURNACES AND UP TO $2,000 FOR QUALIFIED HEAT PUMPS)

QUALIFYING EQUIPMENT

SPLIT AIR CONDITIONERS[1] (≥ 17 SEER2, ≥ 12.0 EER2)	SPLIT HEAT PUMPS[1] – Path A (≥ 16 SEER2, ≥ 9.8 EER2, ≥ 8.5 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 60% @ 5°F/47°F)	SPLIT HEAT PUMPS[1] – Path B (≥ 16 SEER2, ≥ 11 EER2, 8 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 45% @ 5°F/47°F)	GAS FURNACES (≥ 97% AFUE)
Model #	Model #	Model #	Model #
FRA19AY (up to 4 ton)	FRP19AY (up to 4 ton)	FRP19AY (up to 4 ton)	FR98MV
FRA16AY (up to 4 ton)	RD18AY (up to 4 ton)	RD18AY (up to 4 ton)	FR97MV
	FRWD15AY	FSHSR09B1C	
	FSHSR09B1C	FSHSR12B1C	
	FSHSR12B1C	FSHSR18B3D	
	FSHSR18B3D	FSHSR24B3D	
	FSHSR24B3D	FPHSR09A1C	
	FPHSR09A1C	FPHSR12A1C	
	FPHSR12A1C	FPHSR09A3D	
	FPHSR09A3D	FPHSR12A3D	
	FPHSR12A3D	FPHSR18A3D	
	FPHSR18A3D	FPHSR24A3D	
	FPHSR24A3D	FPHMR18A3D	
	FPHMR18A3D	FPHMR27A3D	
	FPHMR27A3D	FPHMR36A3D	
	FPHMR36A3D	FPHMR42A3D	
	FPHMR42A3D	FPHFR09A3D	
	FPHFR09A3D	FPHFR12A3D	
	FPHFR12A3D	FPHFR18A3D	
	FPHFR18A3D	FPHFR24A3D	
	FPHFR24A3D	FPHFR36A3D	
	FPHFR36A3D	FPHMR18A3D	
	FPHMR18A3D	FPHMR27A3D	
	FPHMR27A3D	FPHMR36A3D	
	FPHMR36A3D	FPHMR42A3D	
	FPHMR42A3D		

QUALIFYING EQUIPMENT

PACKAGED AIR CONDITIONERS (≥ 16 SEER2, ≥ 11.5 EER2)	PACKAGED HEAT PUMPS (≥ 15.2 SEER2, ≥ 10.0 EER2, ≥ 7.2 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 45% @ 5°F/47°F)	PACKAGED GAS ELECTRIC UNITS (≥ 16 SEER2, ≥ 11.5 EER2)
Model #	Model #	Model #
N/A	N/A	N/A

[1]*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 to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications.*