



## Manufacturer's Certification Statement

Pertaining to The American Recovery and Reinvestment Act of 2009  
Fujitsu HVAC Division, Mini-split Air Conditioners and Heat Pumps

On February 17, 2009, President Obama signed a stimulus bill (The American Recovery and Reinvestment Act of 2009) that made some significant changes to the energy efficiency tax credits. Homeowners can claim **30% of the costs (up to a \$1,500 limit)** for the installation of higher efficiency equipment, including air source heat pumps, in tax years 2009 and 2010. The tax credit applies to the installed costs of the qualified equipment, which includes labor. The \$1,500 limit applies to many types of energy efficient home improvements, including windows and doors, roofing shingles, and insulation. Homeowner may only claim \$1,500 in total for any improvements and can choose to use the entire credit toward the installation of once appliance. Improvements made during 2008 are not eligible for a tax credit.

A tax credit can provide significant savings. It reduces the amount of income tax you have to pay. Unlike a deduction, which reduces the amount of income subject to tax, a tax credit directly reduces the tax itself. The final rules and forms to clarify which products and services qualify for the tax credits will be developed by The Internal Revenue Service (IRS). You must refer to the final IRS rules to determine what qualifies for the tax credit.

Please note, not all ENERGY STAR qualified homes and products qualify for a tax credit. These tax credits are available for a number of products at the highest efficiency levels, which typically cost much more than standard products. If, for whatever reason, you decide not to purchase a product covered by the tax credit, you may still consider purchasing an ENERGY STAR product. ENERGY STAR distinguishes energy efficient products which, although they may cost more to purchase than standard models, will pay you back in lower energy bills within a reasonable amount of time, without a tax credit.

The American Recovery and Reinvestment Act of 2009 SUMMARY OF TAX CREDITS FOR HOMEOWNERS			
Product Type	Qualifying Fujitsu Models:	Tax Credit Specification	Tax Credit
Air Source Heat Pumps	<b>Systems</b> <b>9RLQ, 12RLQ, 9RLS, 12RLS, 15RLQ</b>	<i>Split Systems:</i> HSPF $\geq$ 8.5 EER $\geq$ 12.5 SEER $\geq$ 15	30% of cost, up to \$1,500 <sup>2</sup>  <sup>2</sup> Subject to a \$1,500 maximum per homeowner for all improvements combined.
<b>Notes:</b>			
<ol style="list-style-type: none"><li>Note — <b>not all</b> ENERGY STAR® products will qualify for the tax credit. (ENERGY STAR criteria is HSPF <math>\geq</math> 8.2, EER <math>\geq</math> 12, SEER <math>\geq</math> 14.5)</li><li>Must be "placed in service" from January 1, 2009 through December 31, 2010.</li><li>Must be for taxpayers principal residence.</li><li>Must have a Manufacturer Certification Statement to qualify.</li><li>For record keeping, save your receipts and the Manufacturer Certification Statement.</li><li>Improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010.</li></ol>			