

March 13, 2018

2015 - 2017 Tax Credit Certification for Qualifying Cooling and Heating Systems

Purchasers of qualifying Mitsubishi Electric HVAC products:

The Bipartisan Budget Act of 2018 retroactively renewed the federal tax credit for homeowners who installed qualified high efficiency, energy saving products in their primary residence between January 1, 2015, and December 31, 2017. Any qualified cooling and heating system installed in 2015, 2016 or 2017 for a primary residence 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 VSMS 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 extenders in December 2014, December 2015, and the Bipartisan Budget Act of 2018. These renewed tax credits are available for qualifying HVAC systems installed between January 1, 2015 and December 31, 2017. 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 for the tax credit allowed under § 25C:

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

Note: AHRI introduced a new Directory of Certified Products in January. The two lists of reference numbers are:

- AHRI Ref (old) numbers from the old AHRI Directory since some models have been replaced
- AHRI Ref (new) numbers from the new AHRI Directory are the current reference numbers

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Ref (old)</u>	<u>AHRI Ref (new)</u>	<u>SEER</u>	<u>EER</u>
MUY-GL09NA-U1	MSY-GL09NA-U1	8715778	201754333	24.60	15.40
MUY-GE09NA	MSY-GE09NA	3575942	-	21.00	13.60
MUY-GE09NA2	MSY-GE09NA	7065204	201754554	23.20	13.60
MUY-GL18NA-U1	MSY-GL18NA-U1	8715781	201754334	20.50	13.40
MUY-GE15NA2	MSY-GE15NA	7065206	201754415	21.60	13.00
MUY-GL12NA-U1	MSY-GL12NA-U1	8715779	201754330	23.10	13.00
MUY-GL15NA-U1	MSY-GL15NA-U1	8715780	201754331	21.60	13.00
PUY-A12NKA7***	PLA-A12EA*	-	201754553	27.00	16.40

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

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Ref (old)</u>	<u>AHRI Ref (new)</u>	<u>SEER</u>	<u>EER</u>
PUY-A12NKA7***	PVA-A12AA*	-	201754417	21.40	13.40
PUY-A12NKA7***	PEAD-A12AA*	-	201754419	21.10	13.00
PUY-A18NKA7***	PLA-A18EA*	-	201754420	24.60	14.40
PUY-A24NKA7***	PLA-A24EA*	-	201754422	24.20	14.30

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

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Ref (old)</u>	<u>AHRI Ref (new)</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MUFZ-KJ09NAHZ	MFZ-KJ09NA	8854557	201754416	28.20	15.80	13.00
MUFZ-KJ12NAHZ	MFZ-KJ12NA	8849446	201754291	25.50	13.60	12.00
MUFZ-KJ15NAHZ	MFZ-KJ15NA	8854558	201754292	21.80	13.50	11.60
MUFZ-KJ18NAHZ	MFZ-KJ18NA	8854559	201754293	21.00	12.60	11.30
MUZ-FE09NA-1	MSZ-FE09NA	4908219	-	26.00	15.50	10.00
MUZ-FE09NAH	MSZ-FE09NA	-	201754424	26.00	15.50	10.00
MUZ-FE09NAH	MSZ-FE09NA**	8737968	201754425	26.00	15.50	10.00
MUZ-FE12NA1	MSZ-FE12NA	4934170	-	23.00	12.90	10.50
MUZ-FE12NAH	MSZ-FE12NA	-	201754294	23.00	12.90	10.10
MUZ-FE12NAH	MSZ-FE12NA**	8737969	201754295	23.00	12.90	10.10
MUZ-FE18NA	MSZ-FE18NA	4217888	-	20.20	14.20	10.30
MUZ-FH06NA	MSZ-FH06NA**	8797130	201754426	33.10	19.00	13.50
MUZ-FH06NAH	MSZ-FH06NA**	8797132	201754427	33.10	19.00	12.50
MUZ-FH09NA	MSZ-FH09NA	7002062	201754296	30.50	16.10	13.50
MUZ-FH09NAH	MSZ-FH09NA	7002504	-	30.50	16.10	12.50
MUZ-FH09NAH	MSZ-FH09NA**	8737963	201754297	30.50	16.10	12.50
MUZ-FH12NA	MSZ-FH12NA	7002063	201754298	26.10	13.80	12.50
MUZ-FH12NAH	MSZ-FH12NA	7002578	-	26.10	13.80	12.00
MUZ-FH12NAH	MSZ-FH12NA**	8703451	201754299	26.10	13.80	11.50
MUZ-FH15NA	MSZ-FH15NA	7002444	201754300	22.00	12.50	12.00
MUZ-FH15NAH	MSZ-FH15NA	7002594	-	22.00	12.50	11.50
MUZ-FH15NAH	MSZ-FH15NA**	8737964	201754301	22.00	12.50	11.00
MUZ-FH18NA2	MSZ-FH18NA**	8797133	201754302	21.00	12.50	12.00
MUZ-FH18NAH2	MSZ-FH18NA**	8797134	201754303	21.00	12.50	11.00
MUZ-GE09NA2	MSZ-GE09NA	7064983	201755012	23.20	13.60	11.00
MUZ-GE09NAH	MSZ-GE09NA**	8737965	-	21.00	13.60	10.00
MUZ-GE09NAH2	MSZ-GE09NA	7064989	201754646	23.20	13.60	10.10
MUZ-GE12NA2	MSZ-GE12NA	7064987	201754304	22.70	12.50	11.40
MUZ-GE12NAH	MSZ-GE12NA**	8737966	-	20.50	12.50	10.00
MUZ-GE12NAH2	MSZ-GE12NA	7064990	201754305	22.70	12.50	10.80
MUZ-GE15NA-1	MSZ-GE15NA	4934349	201754306	21.00	13.00	10.00
MUZ-GE15NA2	MSZ-GE15NA	7064988	201754307	21.60	13.00	11.20
MUZ-GE15NAH	MSZ-GE15NA**	8737967	-	21.00	13.00	10.00
MUZ-GE15NAH2	MSZ-GE15NA	7064991	201754308	22.70	13.00	10.80
MUZ-GE24NA	MSZ-GE24NA	4217872	201754309	19.00	12.50	10.00
MUZ-GL09NA-U1	MSZ-GL09NA-U1	-	201754648	24.60	15.40	12.80
MUZ-GL09NA-U8	MSZ-GL09NA-U1	8856678	201835849	24.60	15.40	12.80
MUZ-GL09NAH-U8	MSZ-GL09NA-U1	8856680	-	24.60	15.40	12.80

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

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Ref (old)</u>	<u>AHR Ref (new)</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MUZ-GL12NA-U1	MSZ-GL12NA-U1	8715783	201754311	23.10	13.00	12.50
MUZ-GL12NAH-U1	MSZ-GL12NA-U1	8858345	-	23.10	13.00	11.50
MUZ-GL15NA-U1	MSZ-GL15NA-U1	8715784	201754313	21.60	13.00	11.70
MUZ-GL15NAH-U1	MSZ-GL15NA-U1	8858346	-	21.60	13.00	10.80
MUZ-GL18NA-U1	MSZ-GL18NA-U1	8715785	201754315	20.50	13.40	11.20
MUZ-GL18NAH-U1	MSZ-GL18NA-U1	8858347	-	20.50	13.40	10.20
MUZ-GL24NA-U1	MSZ-GL24NA-U1	8715786	201754316	20.50	12.50	10.00
PUZ-A12NKA7***	PEAD-A12AA*	-	201754448	21.10	13.00	10.20
PUZ-A12NKA7***	PVA-A12AA*	-	201754543	21.40	13.40	10.30
PUZ-A12NKA7***	PLA-A12EA*	-	201754450	27.00	16.40	12.80
PUZ-A18NKA7***	PLA-A18EA*	-	201754317	24.60	14.40	11.00
PUZ-A24NHA7***	PLA-A24EA*	-	201754318	24.20	14.30	11.20
PUZ-A36NKA7***	PLA-A36EA*	-	201754319	21.80	12.90	10.40
PUZ-HA30NHA5	PEAD-A30AA*	8635967	201754485	16.50	12.50	9.50
PUZ-HA30NHA5	PLA-A30BA*	8635968	201754486	15.60	12.50	9.40
PUZ-HA30NHA5	PLA-A30EA*	-	201754320	15.60	12.50	9.40
PUZ-HA30NHA5	PVA-A30AA*	8635956	201754487	17.00	12.50	9.70
PUZ-HA36NHA4	PEA-A18AA(2)	4393024	-	16.80	12.50	10.40
PUZ-HA36NHA4	PLA-A36BA*	4385516	-	17.00	12.60	10.00
PUZ-HA36NHA5	PLA-A36BA*	8635971	201754490	17.00	12.60	10.00
PUZ-HA36NHA5	PLA-A36EA*	-	201754321	17.00	12.60	10.00
PUZ-HA36NHA5	PEAD-A36AA*	8635970	201754322	16.80	12.50	10.40
PUZ-HA36NHA5	PVA-A36AA*	8635969	201754323	17.80	12.50	11.00
SUZ-KA09NA	PEAD-A09AA*	-	201810889	19.40	12.50	11.50
SUZ-KA09NA	PEAD-A09AA*	-	201862654	19.40	12.50	11.50
SUZ-KA12NA	PEAD-A12AA*	-	201862649	18.60	12.60	10.90
SUZ-KA12NA	PEAD-A12AA*	-	201810884	18.60	12.60	10.90
SUZ-KA12NA	SEZ-KD12NA	3837467	201754324	16.00	12.50	10.00
SUZ-KA12NA	SVZ-KP12NA	-	201810887	17.00	12.50	10.00
SUZ-KA12NA	SVZ-KP12NA	-	201862652	17.00	12.50	10.00
SUZ-KA15NA	PEAD-A15AA*	-	201810885	18.60	12.50	12.10
SUZ-KA15NA	PEAD-A15AA*	-	201862650	18.60	12.50	12.10
SUZ-KA18NA	SEZ-KD18NA	3837470	201754325	17.50	12.50	10.00
SUZ-KA18NA	PEAD-A18AA*	-	201810886	18.80	12.50	11.50
SUZ-KA18NA	SVZ-KP18NA	-	201810888	17.60	12.50	10.40
SUZ-KA18NA	PEAD-A18AA*	-	201862651	18.80	12.50	11.50
SUZ-KA18NA	SVZ-KP18NA	-	201862653	17.60	12.50	10.40

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

<u>Outdoor Unit</u>	<u>Indoor Units</u>	<u>AHRI Ref (old)</u>	<u>AHR Ref (new)</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MXZ-2B20NA	Non-Ducted	3589025	201754439	18.00	12.50	8.90
MXZ-2C20NAHZ	Non-Ducted	7451974	-	17.00	13.50	9.80
MXZ-2C20NAHZ2	Non-Ducted	8996530	201754925	17.00	13.50	9.80
MXZ-2C20NA2	Non-Ducted	10091325	201754642	20.00	12.70	10.00
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	7505787	-	20.00	13.60	9.80
MXZ-3C24NA2	Non-Ducted	8996534	201754902	20.00	13.60	9.80
MXZ-3C24NAHZ	Non-Ducted	7451969	-	19.00	13.50	10.00
MXZ-3C24NAHZ2	Non-Ducted	8996108	201754904	19.00	13.50	10.00
MXZ-3C30NAHZ	Non-Ducted	7451794	-	18.00	12.50	11.00
MXZ-3C30NAHZ2	Non-Ducted	8993522	201754908	18.00	12.50	11.00
MXZ-4C36NAHZ	Non-Ducted	7434482	201754911	19.10	14.00	11.30
MXZ-4C36NAHZ	Mixed Ducted and Non-Ducted	7434486	201755020	17.45	12.65	10.70
MXZ-5C42NAHZ	Non-Ducted	7434477	201754926	19.00	13.40	11.00
MXZ-8C60NA-U	Non-Ducted	9722847	201754637	17.40	12.50	10.50
PUMY-P36NKMU	Ducted	8953944	201754444	15.60	12.60	10.50
PUMY-P36NKMU	Non-Ducted	8953943	201754445	21.00	14.20	11.50
PUMY-P36NKMU	Mixed Ducted and Non-Ducted	9141022	201755026	18.30	13.40	11.00
PUMY-P48NKMU	Non-Ducted	8953946	201754447	20.20	12.60	11.70
PUMY-P60NKMU [‡]	PKFY-P24NKMU- E2.TH(2) + PKFY- P06NBMU-E2(2)	5677635	-	16.70	12.50	10.60
PUMY-P60NKMU	Non-Ducted	8953947	201754640	18.60	12.50	11.40

NOTE: [‡] denotes a Specific Combination with the Outdoor Unit and the specified Indoor Units.

These systems with the respective ratings are registered and listed with the Air-conditioning, Heating and Refrigeration Institute (AHRI): <http://www.ahridirectory.org>

You will find additional information and forms at our website:

<http://www.mitsubishicomfort.com/rebates-and-financing/tax>

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.



Paul Doppel
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