



## Manufacturer's Certification Statement

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

President Obama recently signed into law an \$858 billion dollar tax relief and benefits package. Included in the tax bill is a one-year extension of the 25c tax credit, which is returned to pre-stimulus levels (\$300 for any item of energy-efficient building property, i.e. Heat Pumps). Homeowners can claim **\$300** for the installation of higher efficiency equipment, including air source heat pumps, in tax year 2011.

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>9RLS, 9RLFW, 12RLS, 12RLFW, 15RLS, 18RLXS, 18RLXFW, 24RLXS, 24RLXFW, AOU18RLXFZ with (2) ASU9RLF, AOU18RLXFZ with (1) ASU7RLF + (1) ASU12RLF, AOU18RLXFZ with (1) ASU9RLF + (1) ASU12RLF, AOU24RLXFZ with (2) ASU7RLF + (1) ASU9RLF</b>	<i>Split Systems:</i> HSPF $\geq$ 8.5 EER $\geq$ 12.5 SEER $\geq$ 15	\$300
<b>Notes:</b>			
1. Note — <b>not all</b> ENERGY STAR® products will qualify for the tax credit. (ENERGY STAR criteria is HSPF $\geq$ 8.2, EER $\geq$ 12, SEER $\geq$ 14.5) 2. Must be "placed in service" from January 1, 2011 through December 31, 2011. 3. Must be for taxpayers principal residence. 4. Must have a Manufacturer Certification Statement to qualify. 5. For record keeping, save your receipts and the Manufacturer Certification Statement. 6. Improvements made in 2011 will be claimed on your 2011 taxes (filed by April 15, 2012) — use IRS Tax Form 5695 (2011 version) — it will be available late 2011 or early 2012.			