

# Inflation Reduction Act (IRA) 25C Tax Credit

Product Eligibility List and Guidance for 2024 and 2025 (as of January 30, 2025)

The product list in this document contains products that meet the energy efficiency and performance eligibility criteria<sup>1</sup> to qualify for the Energy Efficiency Home Improvement Tax Credit (25C). As a result, customers installing eligible systems can claim a federal tax credit equal to 30% of the installation costs on qualified high-efficiency equipment.

While this rule came into effect in 2023 (set to expire after 2032), implementation of the program has taken time, and this document can assist with understanding the needs for 2025, and guidance for equipment placed into service under the 2024 criteria.

2025 25C Product Criteria			2024 25C Product Criteria				
<b>Effective January 1, 2025</b> , regional requirements and ducted/non-ducted distinctions disappeared, allowing one set of specifications for split system heat pumps for the whole U.S.:			<b>Effective January 1, 2023 – December 31, 2024</b> , eligible equipment is based on where it is installed in the U.S. (north/south) and if it is ducted or non-ducted equipment:				
Energy Efficiency Metric	Path A	Path B	Energy Efficiency Metric	North		South	
				Ducted	Non-Ducted	Ducted	Non-Ducted
SEER2	≥16.0		SEER2	≥15.2	≥16.0	≥15.2	≥16.0
EER2	≥9.8	≥11.0	EER2	≥10.0	≥9.0	≥11.7	≥12.0
HSPF2	≥8.5	≥8.0	HSPF2	≥8.1	≥9.5	≥7,8	≥9.0
COP @ 5°F	≥1.75		COP @ 5°F	≥1.75		N/A	N/A
$\frac{\text{Capacity, 5°F}}{\text{Capacity, 47°F}}$	≥60%	≥45%	$\frac{\text{Capacity, 5°F}}{\text{Capacity, 47°F}} \geq 70\%$ OR $\frac{\text{Capacity, 17°F}}{\text{Capacity, 47°F}} \geq 58\%$	Yes		N/A	N/A

<sup>1</sup> Consortium for Energy Efficiency (CEE) Efficiency Tiers for Heat Pumps, effective January 1, 2023 and January 1, 2025.

## Claiming the Tax Credit

To claim the 25C tax credit for eligible air source heat pumps, homeowners must complete IRS Form 5695 and include it with their tax return. Detailed instructions for Form 5695 and more guidance on claiming the tax credit can be found at the IRS website: [About Form 5695, Residential Energy Credits | Internal Revenue Service](#)

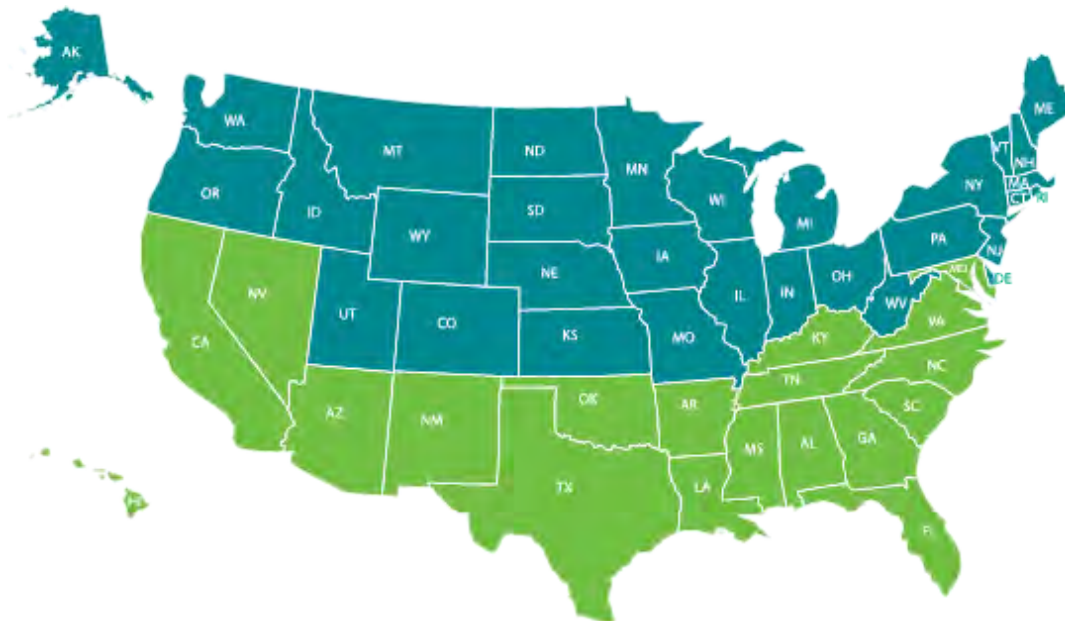
For property (systems), placed into service in 2025, customers will be required to submit an applicable Qualified Manufacturers' (QM) code with a 2025 tax return. While not issued at the moment, the QM code will be distributed and available to customers by the second half of 2025. Given the complexity of tax laws and the possibility of changes from one tax year to another, it's recommended to consult the IRS website or a tax professional for the most current information regarding the 25C tax credit and what constitutes "Qualified Energy Property."

## Models

Please refer to the tables on the upcoming pages to identify the specific models that are eligible in 2025 and that were eligible during 2024. For detailed specifications and to verify the performance of each model, we encourage you to visit the AHRI (Air-Conditioning, Heating, and Refrigeration Institute) directory website: [ahridirectory.org](#)

## What is the North and South? (2024 Equipment)

For equipment placed into service in 2024, the North and South are detailed in the U.S. Map below (FYI Washington, D.C. is the South Region). The list provided has all models listed for North and South 2024 eligibility.

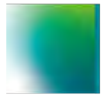


AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Unit Model/Type	2024 25C North	2024 25C South	2025 25C Path (A/B/Both)
214390707	AOUH09KMAS1	ASUH09KMAS	N/A	N/A	Both
214390708	AOUH12KMAS1	ASUH12KMAS	N/A	N/A	Both
215422283	AOLH09KNAS1	ASLH09KNAS	N/A	N/A	A
215422284	AOLH12KNAS1	ASLH12KNAS	N/A	N/A	B
215212609	AOUH09KPAS1	ASUH09KPAS	N/A	N/A	Both
215212610	AOUH12KPAS1	ASUH12KPAS	N/A	N/A	Both
215441046	AOUH18KPAS1	ASUH18KPAS	N/A	N/A	Both
215441047	AOUH24KPAS1	ASUH24KPAS	N/A	N/A	Both
215390440	AOUH30KPAS1	ASUH30KPAS	N/A	N/A	Both
216018255	AOUH09KTAP1	ASUH09KTAS	N/A	N/A	Both
216018256	AOUH12KTAP1	ASUH12KTAS	N/A	N/A	Both
216018257	AOUH15KTAP1	ASUH15KTAS	N/A	N/A	Both
215434545	AOUH09KUAS1	ACUH09KUAS	N/A	N/A	Both
215434546	AOUH12KUAS1	ACUH12KUAS	N/A	N/A	Both
215434556	AOUH12KUAS1	ARUH12KUAS	N/A	N/A	Both
215434547	AOUH18KUAS1	ACUH18KUAS	N/A	N/A	Both
215434548	AOUH18KUAS1	ABUH18KUAS	N/A	N/A	Both
215434552	AOUH18KUAS1	AUUh18KUAS	N/A	N/A	Both
215434557	AOUH18KUAS1	ARUH18KUAS	N/A	N/A	Both
215434549	AOUH24KUAS1	ABUH24KUAS	N/A	N/A	Both
215434553	AOUH24KUAS1	AUUh24KUAS	N/A	N/A	Both
215434558	AOUH24KUAS1	ARUH24KUAS	N/A	N/A	Both
215434550	AOUH30KUAS1	ABUH30KUAS	N/A	N/A	Both
215434554	AOUH30KUAS1	AUUh30KUAS	N/A	N/A	Both
215434559	AOUH30KUAS1	ARUH30KUAS	N/A	N/A	Both
215434551	AOUH36KUAS1	ABUH36KUAS	N/A	N/A	Both
215434555	AOUH36KUAS1	AUUh36KUAS	N/A	N/A	Both
215434560	AOUH36KUAS1	ARUH36KUAS	N/A	N/A	Both
215812200	AOUH42KUAS1	AUUh42KUAS	N/A	N/A	Both
215812202	AOUH42KUAS1	ARUH42KUAS	N/A	N/A	Both
215812203	AOUH48KUAS1	ARUH48KUAS	N/A	N/A	Both
215812201	AOUH48KUAS1	AUUh48KUAS	N/A	N/A	Both

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Unit Model/Type	2024 25C North	2024 25C South	2025 25C Path (A/B/Both)
215447691	AOUH18KWAH2	Non-Ducted Indoor Units	N/A	N/A	Both
215447692	AOUH18KWAH2	Ducted Indoor Units	N/A	N/A	Both
215447698	AOUH18KWAH2	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215447693	AOUH24KWAH3	Non-Ducted Indoor Units	N/A	N/A	Both
215447694	AOUH24KWAH3	Ducted Indoor Units	N/A	N/A	Both
215447699	AOUH24KWAH3	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215735282	AOUH36KWAH4	Non-Ducted Indoor Units	N/A	N/A	Both
215735283	AOUH36KWAH4	Ducted Indoor Units	N/A	N/A	Both
215735285	AOUH36KWAH4	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215447685	AOUH18KWAS2	Non-Ducted Indoor Units	N/A	N/A	A
215447686	AOUH18KWAS2	Ducted Indoor Units	N/A	N/A	A
215447695	AOUH18KWAS2	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215447687	AOUH24KWAS3	Non-Ducted Indoor Units	N/A	N/A	Both
215447688	AOUH24KWAS3	Ducted Indoor Units	N/A	N/A	Both
215447696	AOUH24KWAS3	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215447690	AOUH36KWAS4	Ducted Indoor Units	N/A	N/A	Both
215447697	AOUH36KWAS4	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215447689	AOUH36KWAS4	Non-Ducted Indoor Units	N/A	N/A	Both
215735280	AOUH45KWAS5	Non-Ducted Indoor Units	N/A	N/A	Both
215735284	AOUH45KWAS5	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
215735281	AOUH45KWAS5	Ducted Indoor Units	N/A	N/A	Both
214888800	AOUH09KZAH1	ASUH09KZAS	N/A	N/A	A
214888802	AOUH12KZAH1	ASUH12KZAS	N/A	N/A	Both
214888804	AOUH15KZAH1	ASUH15KZAS	N/A	N/A	Both
215647921	AOUH18KZAH1	ASUH18KZAS	N/A	N/A	Both
215647924	AOUH24KZAH1	ASUH24KZAS	N/A	N/A	Both
207454671	AOUH09LEAS1	ASUH09LMAS	Yes	Yes	Both
206263449	AOUH09LMAH1	ASUH09LMAS	Yes	Yes	Both
206263450	AOUH12LMAH1	ASUH12LMAS	No	Yes	Both
207657377	AOUH36LMAH1	AMUG36LMAS	Yes	No	Both
207615688	AOUH09LMAS1	ASUH09LMAS	Yes	Yes	A
204752937	AOUG09LMAS1	ASUG09LMAS	No	Yes	Not eligible
207615689	AOUH12LMAS1	ASUH12LMAS	Yes	Yes	Both

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Unit Model/Type	2024 25C North	2024 25C South	2025 25C Path (A/B/Both)
204752938	AOUG12LMAS1	ASUG12LMAS	No	Yes	Not eligible
206913027	AOUH18LMAS1	ASUH18LMAS	Yes	Yes	Both
206913028	AOUH24LMAS1	ASUH24LMAS	Yes	Yes	Both
205123809	AOUG36LMAS1	AMUG36LMAS	Yes	No	Both
210191037	AOUH12LMBH1	ASUH12LMAS	Yes	Yes	A
210191038	AOUH12LMBS1	ASUH12LMAS	Yes	Yes	Both
206909902	AOUH09LPAS1	ASUH09LPAS	No	Yes	Not eligible
206909901	AOUH12LPAS1	ASUH12LPAS	Yes	No	Both
207131734	AOUH18LPAS1	ASUH18LPAS	Yes	Yes	Both
207131735	AOUH24LPAS1	ASUH24LPAS	Yes	No	Not eligible
207590836	AOUH30LPAS1	ASUH30LPAS	Yes	No	Both
207657376	AOUH30LUAH1	AMUG30LMAS	Yes	Yes	Both
207657379	AOUH30LUAH1	AUUH30LUAS	Yes	Yes	Both
207657380	AOUH30LUAH1	ARUH30LUAS	Yes	Yes	Both
206579743	AOUH09LUAS1	ACUH09LUAS1	Yes	Yes	Both
206579744	AOUH12LUAS1	ACUH12LUAS1	Yes	Yes	Both
207334301	AOUH12LUAS1	ARUH12LUAS	Yes	Yes	Both
211078842	AOUH18LUAS1	ARUH18LUAS	Yes	Yes	Both
211078843	AOUH18LUAS1	ABUH18LUAS	Yes	Yes	Both
211078844	AOUH18LUAS1	AUUH18LUAS	Yes	Yes	Both
206579745	AOUH18LUAS1	ACUH18LUAS1	Yes	Yes	Both
211078835	AOUH24LUAS1	AMUG24LMAS	Yes	Yes	Both
211078834	AOUH24LUAS1	ARUH24LUAS	Yes	Yes	Both
211078831	AOUH24LUAS1	AUUH24LUAS	Yes	Yes	Both
211078836	AOUH24LUAS1	ABUH24LUAS	Yes	Yes	Both
211078838	AOUH30LUAS1	AMUG30LMAS	Yes	No	Both
211078832	AOUH30LUAS1	AUUH30LUAS	Yes	No	Both
211078837	AOUH30LUAS1	ARUH30LUAS	Yes	No	Both
211078839	AOUH30LUAS1	ABUH30LUAS	Yes	No	Both
211078833	AOUH36LUAS1	AUUH36LUAS	Yes	No	Both
211078841	AOUH36LUAS1	ABUH36LUAS	Yes	No	Not eligible
204740067	AOUG09LZAH1	ASUG09LZAS	Yes	Yes	Both
206597209	AOUG09LZAH1	ASUG09LZBS	Yes	Yes	Both

AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Unit Model/Type	2024 25C North	2024 25C South	2025 25C Path (A/B/Both)
206597211	AOUG12LZAH1	ASUG12LZBS	Yes	Yes	A
204740071	AOUG15LZAH1	ASUG15LZAS	Yes	Yes	Both
206597213	AOUG15LZAH1	ASUG15LZBS	Yes	Yes	Both
204740066	AOUG09LZAS1	ASUG09LZAS	Yes	Yes	A
206597208	AOUG09LZAS1	ASUG09LZBS	Yes	Yes	Both
204740068	AOUG12LZAS1	ASUG12LZAS	Yes	Yes	Both
206597210	AOUG12LZAS1	ASUG12LZBS	Yes	Yes	Both
204740070	AOUG15LZAS1	ASUG15LZAS	Yes	Yes	Both
206597212	AOUG15LZAS1	ASUG15LZBS	Yes	Yes	A
202534923	AOU18RGLX	ARU18RGLX	Yes	Yes	A
202195106	AOU18RGLX	AUU18RGLX	Yes	Yes	Both
205123807	AOU24RGLX	AMUG24LMAS	Yes	Yes	Both
202537547	AOU24RGLX	ARU24RGLX	Yes	Yes	Both
202208444	AOU24RGLX	AUU24RGLX	Yes	Yes	Both
202195636	AOU30RGLX	AUU30RGLX	Yes	No	Both
202537548	AOU30RGLX	ARU30RGLX	Yes	No	Not eligible
206347277	AOU36RLAVM4	Non-Ducted Indoor Units	No	Yes	Not eligible
206347275	AOU48RLAVM4	Non-Ducted Indoor Units	No	Yes	Not eligible
6936995	AOU9RLFF	AGU9RLF	Yes	Yes	Both
6936996	AOU12RLFF	AGU12RLF	Yes	Yes	B
6936997	AOU15RLFF	AGU15RLF	Yes	Yes	B
6937309	AOU9RLFFH	AGU9RLF	Yes	Yes	Both
6937310	AOU12RLFFH	AGU12RLF	Yes	Yes	B
6937311	AOU15RLFFH	AGU15RLF	Yes	Yes	A
8912454	AOU30RLXEH	ASU30RLE	Yes	Yes	Both
8779045	AOU18RLXFWH	ASU18RLF	Yes	Yes	A
8779046	AOU24RLXFWH	ASU24RLF	Yes	Yes	Both
4397408	AOU18RLXFZ	Non-Ducted Indoor Units	No	No	A
4397409	AOU18RLXFZ	Ducted Indoor Units	No	Yes	A
4397407	AOU24RLXFZ	Mixed Ducted and Non-Ducted Indoor Units	No	No	Both
4397405	AOU24RLXFZ	Non-Ducted Indoor Units	No	No	Both
4397406	AOU24RLXFZ	Ducted Indoor Units	Yes	No	Not eligible
8908618	AOU45RLXFZ	Ducted Indoor Units	No	No	Both



AHRI Certified Reference Number	Outdoor Unit Model Number	Indoor Unit Model/Type	2024 25C North	2024 25C South	2025 25C Path (A/B/Both)
8908617	AOU45RLXFZ	Non-Ducted Indoor Units	No	No	Both
8071537	AOU36RLXFZ1	Non-Ducted Indoor Units	No	No	Both
8033584	AOU18RLXFZH	Non-Ducted Indoor Units	Yes	Yes	Both
8033585	AOU18RLXFZH	Ducted Indoor Units	Yes	Yes	Both
8063924	AOU18RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes	A
8033586	AOU24RLXFZH	Non-Ducted Indoor Units	Yes	Yes	Both
8033742	AOU24RLXFZH	Ducted Indoor Units	Yes	Yes	Both
8063925	AOU24RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes	A
8908615	AOU36RLXFZH	Non-Ducted Indoor Units	Yes	Yes	A
8908616	AOU36RLXFZH	Ducted Indoor Units	Yes	Yes	Both
8912450	AOU36RLXFZH	Mixed Ducted and Non-Ducted Indoor Units	Yes	Yes	Both
216372780	AOUK024SSAN7	Ducted Indoor Units	N/A	N/A	Both
216372785	AOUK024SSAN7	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
216372779	AOUK024SSAN7	Non-Ducted Indoor Units	N/A	N/A	Both
216372782	AOUK036SSAN7	Ducted Indoor Units	N/A	N/A	Both
216372786	AOUK036SSAN7	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
216372781	AOUK036SSAN7	Non-Ducted Indoor Units	N/A	N/A	Both
216372787	AOUK048SSAN7	Mixed Ducted and Non-Ducted Indoor Units	N/A	N/A	Both
216372783	AOUK048SSAN7	Non-Ducted Indoor Units	N/A	N/A	Both