

Williamson®

Manufacturer Certification Statement for Energy Efficient Home Improvement Credit Under the Inflation Reduction Act of 2022

FEDERAL TAX CREDIT FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS: RESIDENTIAL OIL HOT WATER BOILER

Taxpayers claiming energy efficient home improvement credits must retain this Manufacturer's Certification Statement and the sales receipt for taxpayer records. For all specified products placed in service on or after January 1, 2025, and before January 1, 2026, eligible taxpayers must include **our Qualified Manufacturer Code "46H2"** on their appropriate tax form. The Qualified Manufacturer (QM) Code can be used in lieu of a unique PIN for each of our products listed below.

Under the Inflation Reduction Act of 2022, Congress has extended individual tax credits for homeowners who make qualified improvements of higher-efficiency HVAC equipment to their primary residences. Tax credits are effective for all qualified energy property installed from January 1, 2023 through December 31, 2025.

CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Williamson® certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Williamson residential oil boilers that meet an AFUE of 87%, are suitable for use with B20 and B100 biofuel, and meet federal standards for Qualified Energy Property:

QUALIFYING 87% AFUE BOILERS* ARE ELIGIBLE FOR A TAX CREDIT OF UP TO \$600.

Model

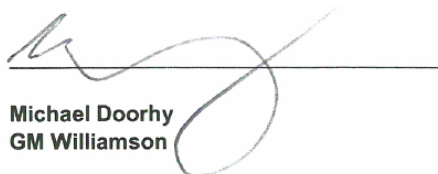
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Model

OWT-3-T-S2-D
OWT-4-T-S2-D
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OWT-4-T-S3-D
OWT-5-T-S3-D
OWT-6-T-S3-D



There are important requirements and limitations for the homeowner to qualify for the tax credit. It is highly recommended that a tax professional be consulted to ensure all requirements are met by the homeowner.


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*Eligibility requirements for qualified energy property are based on 2021 listed ENERGY STAR® certified residential oil boilers that use certain fuels are eligible. The equipment must be rated by the manufacturer for use with fuel blends at least 20 percent of the volume of which consists of biodiesel (B20).

NOTE: Williamson® is not a tax advisor and does not make any representation, warranty, guarantee or other assurance as to whether a particular product qualifies or is eligible for a tax credit. This document has been prepared for informational purposes only and is not intended to provide, and should not be relied on for, tax advice. The IRS is responsible for the implementation and administration of tax credits. There are important requirements and limitations for the homeowner to qualify for tax credits. Moreover, the tax laws are subject to change. As a result, Williamson highly recommends that you and your customers consult with a tax advisor regarding a homeowner's qualification for a tax credit in their particular circumstances and verify and review the applicable tax laws and regulations. Williamson expressly disclaims all liability for damages of any kind arising out of a homeowner's claim for a tax credit.

This information is subject to change without notice.

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