



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

Congress has authorized individual tax credits for homeowners who make qualified improvements of HVAC equipment to their primary residence under the Inflation Reduction Act of 2022. A tax credit of up to \$600 is effective for any oil hot water boiler that (i) is placed in service after December 31, 2022 and before January 1, 2027, and (II) meets or exceeds 2021 ENERGY STAR® efficiency criteria (87 AFUE or greater), and (II) is rated by the manufacturer for use with fuel blends at least 20 percent of the volume of which consists of biodiesel.

CERTIFICATION STATEMENT:

Energy Kinetics certifies that each of the following products constitutes qualified energy property and meets required standards to be considered eligible for a qualified energy property tax credit as set forth by Section 25C of the Internal Revenue Code in the Inflation Reduction Act of 2022.

The Energy Kinetics residential oil boilers listed below meet or exceed the 2021 ENERGY STAR® efficiency criteria (87 AFUE or greater), and are suitable for use with up to B100 biofuel (which exceeds the 20 percent minimum required in the eligible fuel criteria). Prior to the B100 certification, these models were certified for use with B20 dating back to 2021, so all models listed below qualify for the credit if they were placed in service after December 31, 2022. As such, the boilers listed below are eligible for a tax credit of up to \$600 as identified on [IRS Form 5695 line 24a](#).

Model Number	Model Name	Firing Rate (GPH)
EK1F	System 2000® EK1 Frontier	0.68, 0.74, and 0.85 GPH
EK2F	System 2000® EK2 Frontier	1.2 and 1.4 GPH
EK1T	Ascent™ Combi	0.85 and 1.0 GPH
EK1T+	Ascent™ Plus Combi	0.68, 0.74, 0.85, and 1.0 GPH
EK1RT	Resolute™ RT	0.68, 0.74, 0.85, and 1.0 GPH
EK1R	90+ Resolute™	0.68, 0.74, 0.85, and 1.0 GPH

It is highly recommended that a tax professional be consulted to ensure all requirements are met to qualify for any tax credit.

Eligibility requirements for qualified energy property are based on residential oil fired boiler ENERGY STAR® criteria established for 2021, which is a minimum 87 AFUE, in addition to certified residential oil boilers that are capable of using biodiesel fuels. The boiler must be rated by the manufacturer for use with fuel blends of at least 20 percent of the volume of which consists of biodiesel (B20). All Energy Kinetics residential oil boilers are certified and listed for use with B20 and higher blends as of March, 2021, and as of December, 2023, residential oil boilers are all certified and listed for use with blends up to B100 (100% biodiesel) with a B100 listed burner.

NOTE: This document is for information purposes only and should not be relied on for tax advice. Further, tax laws are subject to change. As a result, Energy Kinetics highly recommends that you consult with a tax advisor regarding a qualification for a tax credit in your particular circumstances. Energy Kinetics 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.