

LG 2011 Tax Qualified Models

Manufacturer Certification Statement

The **Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (H.R. 4853)**, signed on December 17, 2010, by President Obama has made significant changes to homeowner tax credits (25C) for qualifying energy efficient systems placed in service between January 1, 2011 – December 31, 2011. Homeowners may be able to claim a \$300 tax credit (AC equipment) with an overall cap of \$500 for energy efficient home improvements (AC, furnace and water heaters). (Specifically, under a \$500 “lifetime limit” provision, the credit shall not exceed the excess (if any) of \$500 over the aggregate credits allowed under the tax credit provision for all prior taxable years ending after December 31, 2005. Thus, Energy Star states that if the homeowner got over \$500 in these tax credits from 2006-2010 he/she is not eligible for anything more.).

Energy Efficiency Requirements for Tax Credit:

Product Type - **Air Source Heat Pumps** (Electric Heat Pumps)

- EER 12.5 or greater
- SEER 15 or greater
- HSPF 8.5 or greater

This certifies that the HVAC system models listed in table 1 are considered Qualified Energy Property (Air Source Heat Pumps) and qualify for tax benefit for the 2011 tax year. Further information can be obtained at the following Energy Star web page: http://www.energystar.gov/index.cfm?c=tax_credits.tx_index

A Certificate of Product Ratings can be obtained at the following AHRI webpage: <http://www.ahridirectory.org/ahridirectory/pages/vsmshp/defaultSearch.aspx>

Table 1.

Qualified Single Split Units Eligible for Tax Benefit

Outdoor Model Number	Style	Zone	Indoor Model Number	Published EER	Published SEER	Published HSPF	Qualified for Tax Benefit
LAU096HV	Mini-Split Art Cool™	Single Zone	LAN096HV	12.60	19.00	9.20	Yes
LAU120HSV	Mini-Split Art Cool™	Single Zone	LAN120HSV	12.50	20.00	11.00	Yes
LAU180HSV	Mini-Split Art Cool™	Single Zone	LAN180HSV	12.60	20.50	9.70	Yes
LSU091HSV	Mini-Split Standard	Single Zone	LSN091HSV	13.30	20.00	11.00	Yes
LSU121HSV	Mini-Split Standard	Single Zone	LSN121HSV	12.50	20.00	11.30	Yes
LSU161HSV	Mini-Split Standard	Single Zone	LSN161HSV	12.50	19.00	9.70	Yes
LSU181HSV	Mini-Split Standard	Single Zone	LSN181HSV	12.60	18.20	9.70	Yes
LSU240HSV	Mini-Split Standard	Single Zone	LSN240HSV	12.50	18.90	10.20	Yes

Notes:

- Models above are single split unit models (one indoor unit connected to one outdoor unit = one single split system).
- Models with multiple indoor units paired with one outdoor unit refer to table 2 below.

Table 2.

Qualified Multi Split Units Eligible for Tax Benefit

Outdoor Model Number	Style	Zone	Indoor Model Number	Published EER	Published SEER	Published HSPF	Qualified for Tax Benefit
LMU186HV	Flex Multi-Split	Dual Zone 9+9	LMN095HVT LMAN095HVT	12.5	16.0	8.5	Yes
LMU186HV	Flex Multi-Split	Dual Zone 9+12	LMN095HVT LMAN095HVT LMN125HVT LMAN125HVT LMCN125HV	12.5	15.0	8.5	Yes
LMU186HV	Flex Multi-Split	Dual Zone 12+12	LMN125HVT LMAN125HVT LMCN125HV	12.5	15.0	8.5	Yes
LMU187HV	Flex Multi-Split	Dual Zone 9+9	LMN096HVT LMAN095HVT	14.0	21.0	9.2	Yes
LMU187HV	Flex Multi-Split	Dual Zone 9+12	LMN096HVT LMAN095HVT LMN126HVT LMAN125HVT LMCN125HV	14.0	21.0	9.2	Yes
LMU187HV	Flex Multi-Split	Dual Zone 12+12	LMN126HVT LMAN125HVT LMCN125HV	14.0	21.0	9.2	Yes
LMU246HV	Flex Multi-Split	Tri Zone 9+9+9	LMN095HVT LMAN095HVT	12.50	16.00	10.30	Yes
LMU246HV	Flex Multi-Split	Tri Zone 9+9+12	LMN095HVT LMAN095HVT LMN125HVT LMAN125HVT LMCN125HV	12.50	16.00	10.30	Yes

Notes:

- Flex Multi-Split Systems = Multiple indoor units connected to one outdoor unit.
- Select from indoor unit models for combinations shown.
Examples: 9+9 = Connected indoor units include two nominal 9,000 Btu/h units.
9+12 = Connected indoor units include one nominal 9,000 Btu/h unit and one nominal 12,000 Btu/h unit.

Table 2. (Continued)

Outdoor Model Number	Style	Zone	Indoor Model Number	Published EER	Published SEER	Published HSPF	Qualified for Tax Benefit
LMU247HV	Flex Multi-Split	Tri Zone 9+9+9	LMN096HVT LMAN095HVT	13.40	21.70	9.40	Yes
LMU247HV	Flex Multi-Split	Tri Zone 9+9+12	LMN096HVT LMAN095HVT LMN126HVT LMAN125HVT LMCN125HV	13.40	21.70	9.40	Yes
LMU247HV	Flex Multi-Split	Tri Zone 9+12+12	LMN096HVT LMAN095HVT LMN126HVT LMAN125HVT LMCN125HV	13.40	21.70	9.40	Yes
LMU369HV	Flex Multi-Split	Quad Zone 9+9+9+9	LMN095HVT LMAN095HVT	12.50	17.50	10.50	Yes
LMU369HV	Flex Multi-Split	Quad Zone 9+9+9+12	LMN095HVT LMAN095HVT LMN125HVT LMAN125HVT LMCN125HV	12.50	17.50	10.50	Yes
LMU369HV	Flex Multi-Split	Quad Zone 9+9+12+12	LMN095HVT LMAN095HVT LMN125HVT LMAN125HVT LMCN125HV	12.50	17.50	10.50	Yes

Notes:

- Flex Multi-Split Systems = Multiple indoor units connected to one outdoor unit.
- Select from indoor unit models for combinations shown.

Examples: 9+9+9+12 = Connected indoor units include three nominal 9,000 Btu/h unit and one nominal 12,000 Btu/h units.

9+9+12+12 = Connected indoor units include two nominal 9,000 Btu/h unit and three nominal 12,000 Btu/h units.

Table 2. (Continued)

Outdoor Model Number	Style	Zone	Indoor Model Number	Published EER	Published SEER	Published HSPF	Qualified for Tax Benefit
LMU369HV	Flex Multi-Split	Quad Zone 9+12+12+12	LMN095HVT LMAN095HVT LMN125HVT LMAN125HVT LMCN125HV	12.50	17.50	10.50	Yes
LMU369HV	Flex Multi-Split	Quad Zone 12+12+12+12	LMN125HVT LMAN125HVT LMCN125HV	12.50	17.50	10.50	Yes

Note:

- Flex Multi-Split Systems = Multiple indoor units connected to one outdoor unit.
 - Select from indoor unit models for combinations shown.
- Example: 9+12+12+12 = Connected indoor units include one nominal 12,000 Btu/h unit and three nominal 12,000 Btu/h units.

Tax credits for home improvement guidelines:

- Must be placed in service from January 1, 2011 through December 31, 2011.
- Must be for taxpayer's principal residence.
- A \$300 tax credit applies to AC equipment installation, with a \$500 tax credit maximum total amount that can be claimed for all products placed in service in 2011 for most home improvements (subject to the "lifetime limit" of \$500 (see above), EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and windmills which are not subject to this cap, and are in effect through 2016.
- Must have a [Manufacturer Certification Statement](#) to qualify.
- For record keeping, save your receipts and this [Manufacturer Certification Statement](#).
- Improvements made in 2011 will be claimed on your 2011 taxes (filed by April 15, 2012) — use appropriate IRS Tax Form when filing for this credit. Note: Some homeowner income guidelines may apply. Please consult your tax advisor for eligibility requirements.

Equipment Classification

Certification Statement

"Under penalties of perjury, I declare that I have examined this certification, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

A handwritten signature in black ink, appearing to read 'Steve Schmitt', with a horizontal line extending to the right from the end of the signature.

Steve Schmitt

Director

Commercial Air Conditioning

LG Electronics U.S.A., Inc.