Goodman
Air Conditioning & Heating

The American Recovery and Reinvestment Act of 2009
Tax Credits for Home Heating Equipment

Certification of Home Heating Equipment Containing an Advanced Main Air Circulating Fan

This certification is made pursuant to Section 25C of the Internal Revenue Code***

Name and Address of Manufacturer:

Goodman Manufacturing Company, L.P.
5151 San Felipe, Suite 500
Houston, Texas 77056
www.goodmanmfg.com

The products listed below are advanced main air circulating fans that account for no more than 2% of a furnace's total energy use and meet the definition of "Qualified Energy Property" in Section 25C of the Internal Revenue Code (IRC).***

If the products listed below are installed together with a natural gas, propane, or oil furnace that also meets the definition of "Qualified Energy Property" in Section 25C of the IRC in the homeowner's primary residence and placed in service between January 1, 2009 and December 31, 2010, then the homeowner may qualify for a non-refundable tax credit under Section 25C of the IRC, as amended by the American Recovery and Reinvestment Act of 2009. The amount of the credit is capped at 30% of the installed cost of both the advanced main air circulating fan and the natural gas, propane, or oil furnace, up to $1,500.

If the products listed below are installed together with a natural gas, propane, or oil furnace that does **not** meet the definition of "Qualified Energy Property" in Section 25C of the IRC, then the homeowner may still qualify for a non-refundable tax credit under Section 25C of the IRC, as amended by the American Recovery and Reinvestment Act of 2009, provided that the advanced main air circulating fan and natural gas, propane, or oil furnace were installed in the homeowner's primary residence and placed in service between January 1, 2009 and December 31, 2010. Under these circumstances, however, the homeowner may only receive a non-refundable tax credit for the installed costs of the advanced main air circulating fan, **not** the natural gas, propane, or oil furnace. Advanced main air circulating fans and natural gas, propane, or oil furnaces are usually installed at the same time and not separately invoiced, so the homeowner may estimate the installed costs for the advanced main air circulating fan as 8.7% of the installed cost of both the advanced main air circulating fan and the natural gas, propane, or oil furnace, in order to claim the non-refundable tax credit.

******Before filing for a tax credit on any of the following products, Goodman Manufacturing Company, L.P., recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in The American Recovery and Reinvestment Act of 2009 to their particular situation.***

Qualifying Products (check only the model(s) which applies to your installation):

Model Number	✓	Install Date	AFUE
GCVC90704CX			93.0%
GCVC90905DX			93.0%
GCVC91155DX			93.0%

Model Number	✓	Install Date	AFUE
GME80704BX			80.0%
GME80905CX			80.0%
GME81155CX			80.0%
GMVC80704BX			80.0%
GMVC80905CX			80.0%
GMVC81155CX			80.0%

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Houston, TX 77056

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

Signed,

Neel Gupte
Vice President, Engineering, Goodman Holding Company,
The General Partner of Goodman Manufacturing Company, L.P.

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