



Air Conditioning & Heating

25C Tax Credit Opportunities for Goodman SD Heat Pumps

SECTION 25C TAX CREDIT GOODMAN SD QUALIFYING HEAT PUMPS

Model	Capacity (Tons)						
	1.5	2	2.5	3	3.5	4	5
GZV6S SD HP	Y	Y	Y				
GZV7S SD HP		Y		Y	Y	Y	Y*

**Note: all-electric and dual fuel options available

* Available Q1 2025



New CEE Requirements Support Inverter-driven Heat Pump Systems!

On January 1, 2025, the Consortium for Energy Efficiency (CEE) adjusted their specifications for split system heat pumps and air conditioners. The new specifications mean more inverter-driven variable capacity systems now qualify for the Inflation Reduction Act (IRA) 25C Tax Credit! These changes align well with our efforts to “Inverterize North America”, and will help dealers close more sales with Goodman SD systems.

New 2025 CEE Heat Pump Qualifications

1. Unified North American Region (no more North/South)
2. One unified category for all split ASHP systems (no more distinction between ducted/non-ducted/mixed)
3. Updated efficiency metrics to better align with inverter-driven equipment (See table below, left)
4. New mandatory Heating Capacity Ratio (HCR)
5. New Controls Verification Procedure (CVP)

2025 CEE SPLIT ASHP SPECIFICATIONS

CEE Level	SEER2	EER2	HSPF2	COP AT 5°F	Capacity Ratio
CEE Tier 1					
Path A	≥ 16.0	≥ 9.8	≥ 8.5	≥ 1.75	≥ 60% AT 5°F/47°F
Path B	≥ 16.0	≥ 11.0	≥ 8.0	≥ 1.75	≥ 45% AT 5°F/47°F

Systems can qualify for Section 25C tax credit via either Path A or Path B, regardless of location

New 2025 CEE Central A/C Qualifications

2025 CEE SPLIT CAC SPECIFICATIONS

Level	SEER2	EER2
CEE Tier 1	≥ 17.0	≥ 12.0

25C TAX CREDIT OPPORTUNITIES*



- Consumers may claim up to **30% of the total install cost (Up to \$2,000)** on qualifying Goodman heat pumps.
- Consumers may claim up to **30% of the total install cost (up to \$600)** on qualifying Goodman air conditioners and furnaces.

*Consult your tax advisor for advice

CEE

Scan the QR code or click the link below for more information and complete specifications:

<https://cee1.org/program-resources/cee-and-the-inflation-reduction-act/>



Talk to your local distributor about how Goodman SD heat pumps can help grow your business while solving you customers' needs!

ADDITIONAL INFORMATION

Before purchasing this appliance, read important information about its estimated annual energy consumption, yearly operating cost, or energy efficiency rating that is available from your retailer.



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Our continuing commitment to quality products may mean a change in specifications without notice.

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PM-CCE_GHeatPump_02-25