

2021-2023 Consumer Tax Credit FOR BIOMASS APPLIANCES

Section 25(D) of the Internal Revenue Code

Valid January 1st, 2020 through December 31st, 2023

What is this new tax credit?

- **Effective Dates:** The new tax credit under Sec. 25(D) of the U.S. Internal Revenue Code ("IRC" or "tax code") is in effect from January 1, 2021 for qualifying purchases and installations completed on or after that date, through December 31, 2023.
- **Credit Amount:** Creates a new tax credit of 26 percent of the purchase and installation costs (including Labor) for 2021 and 2022 dropping to 22% for 2023 (with no cap or lifetime limit) under Sec. 25D of the U.S. tax code.
- **Qualifying Products:** Any biomass-fueled heater (wood stove, wood insert, pellet stove or pellet insert) and is 75 percent efficient per the higher heating value (HHV) of the fuel.
- Any product ordered in 2020 that qualifies for the new Sec. 25(D) credit, but isn't installed and paid for until 2021, can be claimed under the Sec. 25(D) credit on a 2021 tax return. Products may be claimed on the tax return year in which the purchase of the product and installation is complete.
- **Please consult with your Tax Adviser to confirm your eligibility for this Tax Credit.**



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QUALIFYING PRODUCTS:

Wood Stoves

Evergreen™
Rockport™
Cape Cod™

Wood Inserts

Medium Flush Wood
Hybrid-Fyre™

Pellet Stoves

AGP™ Pellet Stove
Deerfield™

Pellet Inserts

AGP™ Pellet Insert



Alan Atemboski, Technical Director - Travis Industries, Inc.

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