

2013 BIOMASS STOVE TAX CREDIT

Manufacture's Certificate of Efficiency for the American Recovery and Reinvestment Tax Act of 2013 Section 25C of the Internal Revenue Code.

A federal tax credit on 75 percent efficient biomass heating appliances, which expired on December 31, 2011, was reinstated by the "fiscal cliff" legislation, the American Taxpayer Relief Act of 2012 (H.R. 8), signed by President Obama on January 2, 2013. The bill includes a "tax extender" for Internal Revenue Service Section 25C which provides a tax credit for, among many other things, qualifying biomass burning stoves. The extender provides a dollar-for-dollar tax credit of up to \$300 on a qualifying biomass heating appliance purchased between January 1, 2012 and December 31, 2013. The credit claimable on the purchase or installation of qualifying biomass units is limited to a "lifetime limit" of \$500 (and may be impacted by the purchase or installation of other products that qualify for a 25C credit). The credit for tax year 2012 is claimed on IRS Form 5695. HPBA recommends all individuals consult with their tax advisor for details on the applicability of the tax credit.

ELIGIBLE BIOMASS STOVE MODELS

- | | | | |
|-----------------------------------|----------------------------------|----------------------------------|------------------------------------|
| Tahoe SP2000 Pellet | Blazer SP24 Pellet | Sonora SP23 Pellet | Maverick SP22 Pellet |
| Tahoe SP2000 Pellet Insert | Blazer SP24 Pellet Insert | Sonora SP23 Pellet Insert | Maverick SP22 Pellet Insert |
| Mahogany SW3100 Wood | SW2100 Wood | Big E SP1000 Pellet | Mojave SP2700 Pellet |
| SW3100 Wood Insert | SW4100 Wood | Big E II SP1002 Pellet | Classic Cast SP4000 Pellet |
| SW740 Wood Stove | SW940 Wood Stove | Heartland SP6000 Multi | SP8500 Multi-Fuel |
| SW740I Wood Insert | SW940I Wood Insert | SP8000 Window Pellet | |

Under penalty or 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.

For details about this tax credit,
go to www.irs.gov.



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BRECKWELL.COM ★ 1-866-606-8444

Calvin Haggard
Calvin Haggard
Chief Executive Officer