

LG Manufacturer Certification Statement

Federal Tax Credits for Qualified Energy- Efficient HVAC Products

The American Taxpayer Relief Act of 2012 renewed the federal tax credits for homeowners who install high efficiency energy saving products in their primary residences between January 1, 2012 and December 31, 2013, subject to certain limitations.

Taxpayers claiming a credit for Qualified Energy Property should retain this Certificate Statement for their records.

This certifies that the HVAC system models listed below are considered Qualified Energy Property (EER 12.5 or greater/SEER 15 or greater/ HSPF 8.5 of greater) and may qualify for the tax benefit in the 2012 and/or 2013 tax years.

Table 1 - Qualified Single Split Units Eligible for Tax Benefit – 2012 & 2013 Models

Single Split - Outdoor DFS ¹	Single Split - Indoor DFS ¹	EER	SEER	HSPF
LAU090HSV2	LAN090HSV2 (Indoor Unit)	13.3	20.0	11.0
LAU096HV	LAN096HV (Indoor Unit)	12.6	19.0	9.2
LAU120HSV	LAN120HSV (Indoor Unit)	12.5	20.0	11.0
LAU120HSV2	LAN120HSV2 (Indoor Unit)	12.5	20.0	11.0
LAU180HSV	LAN180HSV (Indoor Unit)	12.6	20.5	9.7
LAU180HSV2	LAN180HSV2 (Indoor Unit)	12.6	20.5	9.7
LSU090HYV	LSN090HYV (Indoor Unit)	16.4	28.0	12.0
LSU091HSV	LSN091HSV (Indoor Unit)	13.3	20.0	11.0
LSU120HYV	LSN120HYV (Indoor Unit)	14.1	26.0	11.5
LSU121HSV	LSN121HSV (Indoor Unit)	12.5	20.0	11.0
LSU121HSV2	LSN121HSV2 (Indoor Unit)	12.5	20.0	11.0
LSU161HSV	LSN161HSV (Indoor Unit)	12.5	19.0	9.7
LSU181HSV	LSN181HSV (Indoor Unit)	12.6	18.2	9.7
LSU181HSV2	LSN181HSV2 (Indoor Unit)	12.6	20.5	9.7
LSU240HSV	LSN240HSV (Indoor Unit)	12.5	18.9	10.2
LSU240HSV2	LSN240HSV2 (Indoor Unit)	12.5	18.9	10.2
LUU247HV	LCN240HV (Indoor Unit)	12.6	17.0	9.7

1. DFS = Duct Free Split
2. Models above are single split unit models (One outdoor unit paired with one indoor unit = One single split system)
3. Models with multiple indoor units on one out door unit refer to table 2 below.

Table 2 - Qualified Multi Split Units Eligible for Tax Benefit - 2012 & 2013 DFS Models

DFS ⁴ Flex Multi Systems ⁵ (Condensing Unit)	Evaporator Combination Noted (Qualified Combination Chart for Tax Benefit)	EER	SEER	HSPF
LMU186HV	9+9 {Non-Ducted}	12.5	16.0	8.5
	9+12 {Non-Ducted}	12.5	16.0	8.5
	12+12 {Non-Ducted}	12.5	16.0	8.5
LMU187HV	9+9 {Non-Ducted}	14.0	21.0	9.2
	9+12 {Non-Ducted}	14.0	21.0	9.2
	12+12 {Non-Ducted}	14.0	21.0	9.2
LMU187HV	9+9 {Mixed Ducted & Non-Ducted}	12.95	19.35	9.0
	9+12 {Mixed Ducted & Non-Ducted}	12.95	19.35	9.0
	12+12 {Mixed Ducted & Non-Ducted}	12.95	19.35	9.0
LMU246HV	9+9+9 {Non-Ducted}	12.5	16.0	10.3
	9+9+12 {Non-Ducted}	12.5	16.0	10.3
	9+12+12 {Non-Ducted}	12.5	16.0	10.3
LMU247HV	9+9+9 {Non-Ducted}	13.4	21.7	9.4
	9+9+12 {Non-Ducted}	13.4	21.7	9.4
	9+12+12 {Non-Ducted}	13.4	21.7	9.4
LMU247HV	9+9+9 {Mixed Ducted & Non-Ducted}	12.6	19.05	8.95
	9+9+12 {Mixed Ducted & Non-Ducted}	12.6	19.05	8.95
	9+12+12 {Mixed Ducted & Non-Ducted}	12.6	19.05	8.95
LMU369HV	12+12+12 {Non-Ducted}	12.5	17.5	10.5
	9+9+12 {Non-Ducted}	12.5	17.5	10.5
	9+9+18 {Non-Ducted}	12.5	17.5	10.5
	9+12+18 {Non-Ducted}	12.5	17.5	10.5
	12+12+18 {Non-Ducted}	12.5	17.5	10.5
	9+18+18 {Non-Ducted}	12.5	17.5	10.5
	12+18+18 {Non-Ducted}	12.5	17.5	10.5
LMU369HV	9+9+9+9 {Non-Ducted}	12.5	17.5	10.5
	9+9+9+12 {Non-Ducted}	12.5	17.5	10.5
	9+9+12+12 {Non-Ducted}	12.5	17.5	10.5
	9+12+12+12 {Non-Ducted}	12.5	17.5	10.5
	9+9+9+18 {Non-Ducted}	12.5	17.5	10.5
	12+12+12+12 {Non-Ducted}	12.5	17.5	10.5

4. DFS = Duct Free Split

5. Flex Multi Systems = One outdoor unit with multiple indoor units

6. Select from indoor unit models for combinations: Non-Ducted IDU: LMN095HVT, LMN125HVT, LMN185HVT, LMAN095HVT, LMAN125HVT, LMAN185HVT, LMCN125HV, LMCN185HV / Ducted IDU: LMD095HVT, LMD125HVT, LMD185HVT

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.

Equipment Classification

CEE Tier 2

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."



Kevin McNamara

Vice President

Commercial Air Conditioning

LG Electronics USA, Inc.

NOTE: The IRS is responsible for the implementation and administration of tax credits. LG Electronics USA Inc. expressly disclaims all liability for damages of any kind arising out of a taxpayer's claim for energy efficiency tax credit or the unauthorized alteration of the data listed in this Certification Statement. Please consult your tax advisor on any tax credit to which you may be entitled.

This information is subject to change without notice.