## Cearth Products Eligible for Cax Predit Manufacturer's Certificate from England's Stove Works, Inc. A federal tax credit on 75 percent efficient biomass heating appliances was reinstated once again. On December 18, 2015, the President signed

A federal tax credit on 75 percent efficient biomass heating appliances was reinstated once again. On December 18, 2015, the President signed into law the Consolidated Appropriations Act of 2016 (H.R. 2029). The bill reauthorizes, among other credits, the Sec. 25C tax credit for non-business energy property. Included in this section is the \$300 dollar-for-dollar credit for residential biomass heating equipment. The bill simply moves the expiration date for this credit from December 31, 2014 to December 31, 2016. The credit applies to purchases made in 2015 and 2016. Consumers who made residential biomass heating purchases need to retain for their records a manufacturer's certificate that demonstrates the unit qualifies for Sec. 25C and a receipt (proof of purchase). For more information, visit www.irs.gov or http://www.hpba.org/government-affairs/25c-tax-credit-1.

Homeowners should consult their tax advisor to determine whether they qualify for any potential tax credits, and for information on filing for this particular credit. The following products are "qualified energy property" because they are biomass burning stoves for purposes of Section 25C of the Internal Revenue Code:

*Englander:* Models 10-CPM Multi-Fuel Stove; 13-NC Wood Stove; 13-NCH Wood Stove; 13-NCI Wood Insert; 17-VL Wood Stove; 30-NC Wood Stove; 30-NCH Wood Stove; 25-EP Pellet Stove; 25-EPI Pellet Insert; 25-IP Pellet Stove; 25-PDV Pellet Stove;

Summers Heat: Models 49-SHCPM Multi-Fuel Stove; 49-SHCPML Multi-Fuel Stove; 50-SNC13 Wood Stove; 50-SNC13LC Wood Stove; 50-SNC13I Wood Insert; 50-SVL17 Wood Stove; 50-SVL17LC Wood Stove; 50-SNC30 Wood Stove; 50-SNC30LC Wood Stove; 55-SHPEP Pellet Stove; 55-SHPEPL Pellet Stove; 55-SHPEPI Pellet Insert; 55-SHPIP Pellet Stove; 55-SHP10 Pellet Stove; 55-SHP22L Pellet Stove; 55-SHPAH Pellet Stove; 55-SHPAH Pellet Stove; 55-SHPAHL Pellet St

*Timber Ridge:* Models 49-TRCPM Multi-Fuel Stove; 50-TNC13 Wood Stove; 50-TNC13I Wood Insert; 50-TVL17 Wood Stove; 50-TNC30 Wood Stove; 55-TRPEP Pellet Stove; 55-TRPEP Pellet Stove; 55-TRPEP Pellet Stove; 55-TRPEP Pellet Stove; 55-TRPAH Pellet Stove; 55-TRSSP01 Pellet Stove

Under penalty 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.

Told D. Hb
Todd Hudson

Todd Hudson VP Marketing & Communications Issued Dec. 31, 2015 England's Stove Works, Inc. 589 S. Five Forks Rd. Monroe, VA 24574