

# Certificate of Qualification

2023-2032 Wood  
and Pellet Heater  
Investment Tax  
Credit (ITC), 25(C)



MF FIRE

3031 Washington Blvd, Suite G  
Baltimore MD, 21230

**Tax Credit Section and Date:** This new 30 percent tax credit – capped at \$2,000 annually – is available for appliances installed between January 1, 2023, and December 31, 2032. The credit can be used on the purchase and installation costs of qualifying appliances. To be eligible for the tax credit, an appliance must have a thermal efficiency of at least **75 percent per the higher heating value (HHV)** of the fuel.

**Qualifying Products:** The new tax credit applies to the purchase of all qualifying biomass-fueled heaters on installations completed between January 1, 2023, and December 31, 2032. Qualifying products include wood stoves or inserts that have a thermal efficiency of at least 75 percent per the higher heating value of the fuel.

**Qualified MF Fire Wood Stove Products:**

- Nova 2 Freestanding
- Nova 2 Tower
- Nova 2 Insert
- Nova 2 Bench

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 to be complete.

*Paul LaPorte*

Paul LaPorte, CEO, MF Fire

(Please consult your tax advisor to determine whether they qualify for any potential income tax credits or visit the United States Environmental Protection Agency website at: <http://www.epa.gov/> or the Hearth, Patio & Barbecue's website at: <http://www.hpba.org/> for more information)

All Units Independently Tested By:

PFS TECO, Portland Laboratory , 11785 SE HWY 212 – Clackamas OR, 97015