



Tax Credit Statement

Manufacturer's Certificate of Qualification - IRS Tax Credit for Purchase of Biomass Appliances

This document certifies that the **Kuuma Vapor-Fire 100** has at least 75% thermal efficiency per the fuel's Higher Heating Value (HHV) and complies with the IRS tax guidelines (Section 25 C, U.S. tax code) for the Biomass Stove Tax Credit.

Beginning in 2023, consumers buying highly efficient wood or pellet stoves or larger residential biomass heating systems may be eligible to claim a 30% tax credit – capped at \$2,000 annually – based on the total cost (purchase and installation) of the unit. The credit runs through December 31, 2032. [Tax Credit One Pager](#)

Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

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.”

Garrett Lampa
CEO
Lamppa Manufacturing Incorporated

Lamppa Manufacturing, Incorporated

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