

This is the third-party efficiency test report HY-C<sup>®</sup> Company commissioned to qualify for the Section 25D (now Section 25C) tax credit. HY-C<sup>®</sup> believes that the "Heat Transfer Efficiency" listed on Page 1 of the Intertek report is the best measurement for "Thermal Efficiency" as required for the Section 25D (now Section 25C) tax credit. You should consult with your own tax advisor in making a personal tax credit determination.

NOTE: AS OF JANUARY 1, 2025, THE IRS IS IN A RULEMAKING PROCESS FOR RULES THAT WERE EXPECTED TO BE EFFECTIVE AS OF 1/1/25. THE FINAL RESULT OF THAT PROCESS IS UNKNOWN AT THIS TIME.

THE RULES ARE INTENDED TO CLARIFY REQUIREMENTS FOR ALL FURNACE MANUFACTURERS REGARDING HOW THEIR PRODUCTS REGISTER FOR THE ENERGY EFFICIENT HOME IMPROVEMENT (Section 25C) CREDIT. IN ORDER FOR A MANUFACTURER TO SUBMIT PRODUCTS FOR APPROVAL, IT HAS TO ENTER INTO AN AGREEMENT WITH THE IRS.

HOWEVER, <u>AS OF JANUARY 1, 2025, THE IRS ECO PORTAL IS STILL LISTED AS "COMING</u> <u>SOON" ON THE IRS WEBSITE</u>. THEREFORE CONSUMERS MAY NOT BE ABLE TO COUNT ON THIS PRODUCT QUALIFYING FOR THE TAX CREDIT AFTER 1/1/25, PENDING ADDITIONAL DEVELOPMENTS IN THE RULE-MAKING PROCESS.

We will post updates as the rule-making process moves forward. **Please register HERE if** you'd like to have this updated information emailed to you directly.

## HOMESOLUTIONS BUILT BETTER



# **MANUFACTURER'S CERTIFICATE OF QUALIFICATION**

The following models of biomass burning appliances have at least a 75% thermal efficiency per the higher heating value (HHV) and therefore meet the requirements as Qualified Energy Property as defined in Section 25(C) of the U.S. Internal Revenue Code. The data for this qualification is based upon the CSA B415.1 test method and performed by an independent EPA accredited laboratory. Consult with your Tax Advisor to confirm your eligibility for this Tax Credit.

# Qualifying Products - Wood Burning Furnaces FC1000E, SF1000E, X1020, L1020

## **CERTIFICATION STATEMENT**

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 complete.

David Walters President, HY-C Company LLC

## **OVERVIEW OF TAX CREDIT**

Product qualifying under this tax credit must be purchased and installed between January 1, 2023 and December 31, 2032. Consumers may claim 30% of the purchase and installation costs (including installation labor) as a tax credit (\$2,000 annual cap). There is no lifetime limit.

DATES	CREDIT AMOUNT
01/01/2023 THRU 12/31/2032	30%





Issue Date: March 25, 2021

#### Letter Report No: 104565232MID-001R1

Phone: 314-241-1214 Email: dhaynes@hy-c.com

**Danny Haynes** HY-C Company LLC 10950 Linpage Place ST Louis, MO 63132 USA

Subject: R&D stack loss efficiency testing on model SF1000E Wood Fired Furnace

Dear Mr. Haynes,

Intertek Testing has conducted R&D testing on Model SF1000E Wood Fired Furnace to determine efficiency rating. The standards used are as follows:

CSA B415.1-10 – Performance Testing of Solid-Fuel-Burning Heating Appliances.

Results are as follows:

Model SF1000E

#### **CSA B415.1 STACK LOSS RESULTS**

	HHV Basis	LHV Basis
Overall Efficiency	74.5%	80.2%
Combustion Efficiency	94.0%	94.0%
Heat Transfer Efficiency	79%	85.4%

The testing performed on the model SF1000E Wood Fired Furnace was for R&D purposes only.



This report is for the exclusive use of Intertek's Client and is provided pursuant to the agreement between Intertek and its Client. Intertek's responsibility and liability are limited to the terms and conditions of the agreement. Intertek assumes no liability to any party, other than to the Client in accordance with the agreement, for any loss, expense or damage occasioned by the use of this report. Only the Client is authorized to permit copying or distribution of this report and then only in its entirety. Any use of the Intertek name or one of its marks for the sale or advertisement of the tested material, product or service must first be approved in writing by Intertek. The observations and test results in this report are relevant only the sample tested. This report by itself does not imply that the material, product or service is or has ever been under an Intertek certification program.





If you have any questions regarding this letter report, please do not hesitate to contact the undersigned.

Sincerely,

# INTERTEK TESTING SERVICES NA, INC.

Reported by:

Ken S

Ken Slater Associate Engineer - Hearth

#### **REVISION SUMMARY**

Reviewed by:

Brian Ziegler Technical Team Leader - Hearth

REVISION #	DATE	PAGES	REVISION
1	25/03/2021	1	Test data showed fluctuation in the test load weight as the unit cycled on and off, data changed from 1 minute readings to the maximum allowed, 10 minute readings.



SFT-BC-OP-19b

• • • • •		CLIENT: HY-C			PERFORMED BY:				
intertek		PROJECT #: G104565232			REVIEWED BY:				
Total Quality. Assured.		PRODUCT: Wood Fired Furnace				SF1000E			
SAMPLE	) #:					2/26/21			
STANDARI	2010 LC	OCATION:	Middleton						
EQUIPMENT									
	ASSET # - DESCRIPTION: See Equipment Tab								
		CONDIT	IONING						
	SAMPLE CONDITI	ONING (IF APPLICABLE):	NA						
AMBIENT TEMPERATURE (°F): 70									
	RESULTS								
PASS		FAIL		NO PASS/FAIL		Х			

Run: Test Duration: Output Category:

	HHV Basis	LHV Basis
Overall Efficiency	74.5%	80.2%
Combustion Efficiency	94.0%	94.0%
Heat Transfer Efficiency	79%	85.4%

Output Rate (kJ/h)	31,076	29,479	(Btu/h)
Burn Rate (kg/h)	2.10	4.62	(lb/h)
Input (kJ/h)	41,716	39,572	(Btu/h)

1

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Test Load Weight (dry kg)	11.50	25.35	dry lb
MC wet (%)	16.96		
MC dry (%)	20.42		
Particulate (g )	0		
CO (g)	966		
Test Duration (h)	5.48		

Emissions	Particulate	CO	
g/MJ Output	0.00	5.67	
g/kg Dry Fuel	0.00	84.02	
g/h	0.00	176.25	2.94 g/min
Ib/MM Btu Output	0.00	13.18	

Air/Fuel Ratio (A/F) 12.28

VERSION:	2.2	12/14/09				
Manufacturer:			Applia	ance Type:	Non-Cat	(Cat, Non-C
	SF1000E					(,
	2/26/21		Т	emp. Units	F	(ForC)
Run:				eight Units	lb	(kg or lb)
	G104565232					(
Test Duration:						
Output Category:				Fuel	Data	
					D. Fir	
Wood	d Moisture (% wet):	16.96		нну	19,887	kJ/kg
	ad Weight (lb wet):	30.53		%C	50	U
	urn Rate (dry kg/h):	2.10		%Н	6.6	
	iculate Emissions:		g	%O	42.9	
			5	%Ash		
	Averages	0.61	9.34	10.58	255.50	71.64
	•				Tem	o. (⁰F)
Elapsed	Fuel Weight	Flue Ga	as Compositi	on (%)	Flue	Room
Time (min)	Remaining (lb)	со	CO <sub>2</sub>	O <sub>2</sub>	Gas	Temp
0	30.53	0.58	7.24	13.04	410.1	70.2
10	26.63	1.50	13.55	5.98	515.0	71.0
20	23.03	1.22	14.66	5.63	509.5	71.5
30	20.52	2.83	12.75	7.08	345.1	70.9
40	17.32	0.79	14.35	5.75	508.2	73.0
50	14.60	0.00	12.360563	8.17668		
60	-	2.20	13.693792	6.23827		
70		0.00	11.556207	8.492854	467.561	
80		1.15	13.145443	6.783018	332.451	
90		0.14	12.387691	8.077527	312.547	
100		0.33	11.791122	8.050643	294.841	-
<u>110</u> 120		0.16	11.340647 9.6499691	8.527967	279.085	74.1556 73.5556
120		0.508918	8.5727482	11.18496	223.245	
130		0.500910	7.5038791	11.39795	232.32	
150		0.583182	7.8128624	11.85458	201.49	
160		0.48696	7.8782134	11.9221	191.368	
170		0.473548	7.7781148	12.03533	185.703	
180		0.446677	7.7914953	12.02177		
190	2.88	0.47072	7.8186231	12.06292	175.769	71.2412
200	2.68	0.481522	7.7197437	12.28171	171.661	71.1407
210	2.48	0.516685	7.5704794	12.26839	167.817	70.7095
220	2.18	0.500676	7.5299702	12.30158		
230	2.08	0.478803	7.5299401	12.33508	165.145	70.2605
240		0.436082	7.5631948	12.32911	163.062	
250		0.396042	7.6244307	12.30164		
260		0.41216	7.665031	12.24809		
270		0.470732	7.4224339	12.48968	160.688	
280		0.463222	7.3895149	12.50812	159.313	
290		0.492312	7.5038791	12.40942	159.155	
300		0.388202	7.2635384	12.87711	157.461	
310		0.351162	6.9747329	13.05101	153.538	
320		0.367037	7.0489225	12.92406	153.3	
329	0.00	0.361635	7.1281729	12.80692	151.763	70.2674

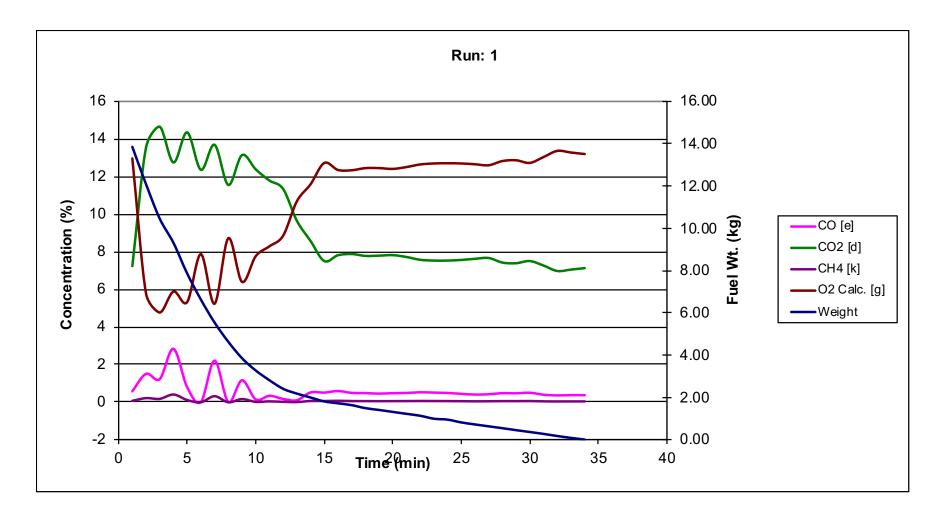
	et)
nits F (ForC)	Default Fuel

Default	Fuel Value	S
	D. Fir	Oak
HHV (kJ/kg)	19,810	19,887
%C	48.73	50
%H	6.87	6.6
%O	43.9	42.9
%Ash	0.5	0.5

Note 1: For other fuels, use the heating value and fuel composition determined by analysis of fuel sample in accordance with Clause 9.2.

Note 2: In cases where the "Fuel Weight Remaining" is the same for three or more readings in a row, a "divide by zero error" will occur in the calculation sheet. In such cases, adjust the weight values by interpolation between the first occurence and the next reading showing a decrease in weight.

Model:	SF1000E													el Ratio (A/F)
									0	<b></b>	74 400/	David		. ,
Date:	02/26/21								Overall Heating	,				Veight (Md)
Run:	1			Note: In	the "Input data	ı", "Calc. %	O <sub>2</sub> ", "Fuel Pro	perties",	Combustion		,			
Control #:				and "Ma	iss Balance" co	olumns, [e],	d], [g], [a]. [b],	, [c], [h],	Heat Transfer	79.26%	Air	Fuel Rat	io (A/F)	
Test Duration:	329	min			[j], and [k] refer s 13.7.3 to 13.7		pective variab	biesin						
1		HHV	LHV	Clauses	515.7.510 15.7	.0.			Heat Output:	29,479		31,076		
	Eff	74.49%	80.24%						Heat Input:	39,572	Btu/n	41,716	s KJ/N	
	Comb Eff	93.98%	93.98%			~~	Ultimate CO <sub>2</sub>			= 10				
	HT Eff	79.26%	85.37%			CO <sub>2-ult</sub>	19.80		Burn Duration:	5.48	h			
	Output	31,076	kJ/h				F <sub>0</sub>							
	Burn Rate	2.10	kg/h				1.053		Burn Rate:	4.62	lb/h	2.098	kg/h	
	Grams CO Input	966 41,716	g kJ/h						Stack Temp:	250.8	Deg. F	121.6	Deg. C	
	MC wet	16.96	KJ/II	1					Slack Temp.	230.0	Deg. I	121.0	Deg. C	
	Averages	0.61	9.34	1.13	20.37	10.73	124.16	22.02	95.4%	82.6%	78.8%	12.97	3.07	77.82
	INPUT DATA		5.54		en Calculation		Input	1	Combust	Heat	Net	Air	Wet Wt	-
Elapsed	Weight	%	%	Excess	Total	Calc. %	Flue	Room	Eff	Transfer	Eff	Fuel	Now	Consumed
Time	Remaining (kg)	CO [e]	CO₂ [d]	Air EA	0 <sub>2</sub>	O <sub>2</sub> [g]	Gas (°C)	Temp (°C)		%	%	Ratio	Wt	x
0	13.85	0.58	7.24	153.4%	20.49	12.97	210.0	21.2	94.1%	72.0%	67.8%	15.4	13.85	0.00
10	12.08	1.50	13.55	31.6%	20.08	5.77	268.4	21.7	91.6%	75.9%	69.5%	7.9	12.08	12.76
20	10.45	1.22	14.66	24.7%	20.03	4.76	265.3	22.0	93.5%	77.0%	72.0%	7.6	10.45	24.55
30	9.31	2.83	12.75	27.1%	20.04	5.88	173.9	21.6	84.8%	80.3%	68.1%	7.5	9.31	32.78
40	7.86	0.79	14.35	30.8%	20.07	5.32	264.6	22.8	95.6%	77.0%	73.6%	8.0	7.86	43.26
50	6.63	0.00	12.36	60.2%	20.23	7.87	241.6	22.1	100.2%	76.9%	77.1%	9.9	6.63	52.16
60	5.54	2.20	13.69	24.6%	20.03	5.23	180.5	22.9	88.3%	80.8%	71.4%	7.4	5.54	60.03
70	4.63	0.00	11.56	71.4%	20.28	8.72	242.0	24.0	100.2%	76.3%	76.4%	10.6	4.63	66.59
80	3.85	1.15	13.15	38.5%	20.12	6.40	166.9	24.4	93.2%	81.7%	76.1%	8.4	3.85	72.20
90	3.27	0.14	12.39	58.1%	20.22	7.76	155.9	23.7	99.2%	82.3%	81.6%	9.7	3.27	76.40
100	2.81	0.33	11.79	63.4%	20.24	8.29	146.0	23.7	97.9%	82.5%	80.7%	10.0	2.81	79.73
110	2.40	0.16	11.34	72.1%	20.28	8.86	137.3	23.4	99.0%	82.8%	82.0%	10.6	2.40	82.66
120	2.18	0.09	9.65	103.2%	20.38	10.68	119.1	23.1	99.5%	83.1%	82.7%	12.5	2.18	84.30
130	1.99	0.51	8.57	118.0%	20.42	11.59	106.2	22.9	95.6%	83.2%	79.5%	13.3	1.99	85.63
140	1.80	0.50	7.50	147.4%	20.48	12.73	111.3	22.2	95.1%	81.8%	77.8%	15.0	1.80	86.97
150	1.72	0.58	7.81	135.9%	20.46	12.35	94.2	21.6	94.5%	83.5%	78.9%	14.3	1.72	87.61
160	1.63	0.49	7.88	136.7%	20.46	12.34	88.5	21.8	95.4%	84.1%	80.2%	14.4	1.63	88.24
170	1.49	0.47	7.78	140.0%	20.47	12.45	85.4	21.8	95.5%	84.3%	80.5%	14.6	1.49	89.26
180	1.40	0.45	7.79	140.4%	20.47	12.45	82.0	21.8	95.8%	84.6%	81.0%	14.6	1.40	89.88
190	1.31	0.47	7.82	138.9%	20.46	12.41	79.9	21.8	95.6%	84.8%	81.0%	14.5	1.31	90.55
200	1.22	0.48	7.72	141.5%	20.47	12.51	77.6	21.7	95.4%	84.9%	81.0%	14.7	1.22	91.21
210	1.13	0.52	7.57	144.9%	20.48	12.65	75.5	21.5	95.0%	85.0%	80.7%	14.9	1.13	91.86
220	0.99	0.50	7.53	146.6%	20.48	12.70	74.5	21.6 21.3	95.1%	85.1%	80.9%	15.0	0.99	92.88
230 240	0.94	0.48	7.53 7.56	147.3% 147.6%	20.48 20.48	12.71 12.70	74.0	21.3	95.3% 95.8%	85.1% 85.2%	81.1% 81.6%	15.0 15.1	0.94	93.19 94.15
240	0.81	0.44	7.50	147.8%	20.48	12.70	72.6	21.1	95.8%	85.4%	82.1%	15.1	0.81	94.15
260	0.63	0.40	7.67	145.2%	20.48	12.60	72.4	21.3	96.1%		82.0%	14.9	0.72	94.83
260	0.63	0.41	7.67	145.2%	20.48	12.60	71.9	21.2	96.1%	85.4% 85.3%	82.0%	14.9	0.63	95.48
270	0.54	0.47	7.42	152.2%	20.49	12.87	71.5	21.3	95.4%	85.3%	81.4%	15.3	0.54	96.72
290	0.45	0.40	7.59	147.6%	20.49	12.07	70.7	21.2	95.2%	85.4%	81.3%	15.3	0.45	96.78
300	0.30	0.49	7.26	158.8%	20.48	13.04	69.7	21.4	96.1%	85.4%	82.1%	15.1	0.30	97.42
	0.27	0.35	6.97	170.3%	20.50	13.37	67.5	21.2	96.4%	85.4%	82.4%	16.5	0.27	98.79
310			0.01	110.070	20.02	10.01	01.0		00.770		52.770	10.0	0.17	00.10
310 320	0.08	0.37	7.05	167.0%	20.51	13.28	67.4	21.1	96.3%	85.5%	82.3%	16.3	0.08	99.42



Note: In the legend, [d], [e], [g], and [k] refer to their respective variables in Clauses 13.7.3 and 13.7.5 This Excel spreadsheet calculates solid fuel appliance efficiency and heat output in accordance with the procedure specified in CSA B415.1-09. In general the column headings correspond to the variables used in the Standard.

All data from a test run are entered on the "Data" sheet. The cells requiring data entry are highlighted. Please note that input data can be entered in either yard/pound or SI units. Select the units in cells F4 and F5 of the "Data" sheet.

Particulate emissions determined using the dilution tunnel method should be entered in cell C13 of the "Data" sheet as total grams of emissions.

Since oxygen concentrations are calculated for the efficiency determination, entry of measured oxygen data is optional. However, it might be useful to include the measured oxygen values for comparison to the calculated values for diagnostic purposes. A deviation of more than 1 or 2 percentage points can indicate inaccurate CO, CO<sub>2</sub>, or fuel composition input data.

Selection of an appliance type in cell F2 of the "Data" sheet is needed for the air/fuel ratio calculation in accordance with Clause 16.3.5 of the Standard.

The "CSA B415.1 Calculations" and "Report" sheets include calculation of efficiencies based on the Lower Heating Value (LHV) of the fuel, which is not required in CSA B415.1-09. The LHV is calculated from the Higher Heating Value (HHV) and fuel composition data in accordance with ASTM E711.

The "CSA B415.1 Calculations" sheet is locked and password protected to prevent inadvertent modifications.

The "Chart" sheet includes a chart of flue gas composition data and fuel consumption. The range of cells in the "CSA B415.1 Calculations" sheet to be charted or plotted might need to be adjusted to correspond to the number of data points entered.

Please report any errors or problems to Tony Joseph at CSA.

Tony Joseph A.L.P. (Tony) Joseph Project Manager, Energy & Utilities Canadian Standards Association 5060 Spectrum Way, Suite 100 Mississauga, ON L4W 5N6 Tel: 416-747-4035 Direct Fax: 416-401-6807 E-mail: tony.joseph@csa.ca

Spreadsheet created by: Rick Curkeet, PE, Intertek Testing Services, NA Inc. Version 2.2 14 December 2009