

DECEMBER 12, 2007

TAX CREDIT ELIGIBLE EQUIPMENT

**GAS- and OIL-FIRED RESIDENTIAL
WATER HEATERS
.80 ENERGY FACTOR or GREATER**

Excerpted from

CONSUMERS' DIRECTORY of CERTIFIED EFFICIENCY RATINGS
for
HEATING AND WATER HEATER EQUIPMENT



GAMA - An Association of Appliance and Equipment Manufacturers

The Energy Policy Act of 2005 provides federal income tax credits to consumers who purchase a qualifying replacement furnace, boiler or water heater. The qualified equipment must be purchased no earlier than January 1, 2006, and no later than December 31, 2007. The specific criteria and corresponding tax credit are described below.

A taxpayer purchasing a replacement gas or oil furnace or boiler with an Annual Fuel Utilization Efficiency (AFUE) rating of 95% or higher can claim a tax credit of \$150.

A taxpayer purchasing a replacement gas or oil furnace incorporating an “advanced main air circulating fan” may claim a tax credit of \$50, regardless of the furnace’s AFUE rating. An “advanced main air-circulating fan” is a fan whose annual estimated electricity consumption is no more than 2% of the total annual estimated energy use of the furnace (as determined by U.S. Department of Energy efficiency test procedures).

In cases where the new furnace has both an AFUE rating of 95% or higher and incorporates an “advanced main air circulating fan”, both tax credits may be claimed.

A taxpayer purchasing a replacement residential gas or oil water heater with an Energy Factor (EF) rating of .80 or higher or an electric heat pump water heater with an EF of 2.0 or higher may claim a tax credit up to \$300. The claimed tax credit may not exceed the purchase price of the qualifying water heater.

For more information about product terminology and ratings, consult the complete Consumers' Directory of Certified Efficiency Ratings, available on GAMA's website at www.gamanet.org.

Model Number	Footnotes	Maximum GPM	Energy Factor	Input MBTUH	Recovery Effcy. %	Model Number	Footnotes	Maximum GPM	Energy Factor	Input MBTUH	Recovery Effcy. %
RINNAI CORPORATION											
Trade Name(s): R85 PLUS											
<u>NATURAL GAS</u>											
REU-V2532FFUD-US	4,5,6	4.0	0.80	180.0	81						
REU-V2532WD-US	3,5,8	4.0	0.82	199.0	83						
<u>PROPANE GAS</u>											
REU-V2532FFUD-US	4,5,6	4.0	0.84	180.0	85						
REU-V2532WD-US	3,5,8	4.0	0.83	199.0	84						
Trade Name(s): R94-LSi											
<u>NATURAL GAS</u>											
REU-VA2528FFUD-US	4,5,6	4.0	0.81	199.0	82						
REU-VA2535FFUD-US	4,5,6	4.0	0.82	199.0	83						
<u>NATURAL OR PROPANE GAS</u>											
REU-VA2528WD-US	3,5,8	4.0	0.81	199.0	81						
REU-VA2535WD-US	3,5,8	4.0	0.82	199.0	83						
<u>PROPANE GAS</u>											
REU-VA2528FFUD-US	4,5,6	4.0	0.81	190.0	82						
REU-VA2535FFUD-US	4,5,6	4.0	0.82	190.0	83						
<u>Additional Footnotes</u>											
6. Indoor Model											
8. Outdoor Model											
RUUD WATER HEATER DIVISION											
Trade Name(s): Ruud											
<u>NATURAL GAS</u>											
RUTG-42PVN	3,5	2.0	0.81	118.0	81						
RUTG-74DVN	3,5	4.0	0.82	199.9	82						
RUTG-74PVN	3,5	4.0	0.82	199.9	82						
RUTG-74XN	3,5,22	4.0	0.82	199.9	82						
<u>PROPANE GAS</u>											
RUTG-42PVP	3,5	2.0	0.81	118.0	81						
RUTG-74PVP	3,5	4.0	0.82	199.9	82						
RUTG-74XP	3,5,22	4.0	0.82	199.9	82						
Discontinued Models											
<u>PROPANE GAS</u>											
RUTG-74DVP	4,5	4.0	0.82	199.9	82						
<u>Additional Footnotes</u>											
22. Outdoor Model											

STANDARD FOOTNOTES:

1. Heat Traps
2. Manufactured (Mobile) Home Model
3. Power Combustion Or Power Vent
4. Direct Vent
5. Electronic Ignition (No Standing Pilot)

- # Rating Voluntarily Revised Since Last Directory
 ✱ Rating Revised By Program Since Last Directory