

# CERTIFIED PRODUCT DIRECTORY



## TAX CREDIT ELIGIBLE EQUIPMENT

### ELECTRIC HEAT PUMP RESIDENTIAL WATER HEATERS 2.0 ENERGY FACTOR or GREATER

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Updated: Feb. 6, 2009

*For a full listing of certified products  
and their certified ratings, go to the:*

**AHRI DIRECTORY of CERTIFIED  
PRODUCT PERFORMANCE at  
[www.ahridirectory.org](http://www.ahridirectory.org)**

**AHRI** Air-Conditioning,  
Heating, and  
Refrigeration Institute

The Emergency Economic Stabilization Act of 2008 provides federal income tax credits to consumers who make energy efficient home improvements such as installing qualifying furnaces, boilers and water heaters. The qualified equipment must be “placed in service” no earlier than January 1, 2009, and no later than December 31, 2009. The IRS defines “placed in service” as when the property (equipment) is ready and available for use. The specific criteria and corresponding tax credit are described below.

### **Qualifying Furnace and Boiler Criteria**

Tax credits of \$150 are available for gas or oil furnaces or boilers with have an Annual Fuel Utilization Efficiency (AFUE) rating of 95% or higher.

Tax credits of \$50 are available for gas or oil furnaces, regardless of their AFUE rating, which incorporate an advanced main air circulating fan. To obtain the tax credit, the advanced main air circulating fan must have an annual estimated electricity consumption of 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.

### **Qualifying Water Heater Criteria**

Tax credits up to \$300 are available for residential gas or oil water heaters with an Energy Factor (EF) rating of .80 or higher or Thermal Efficiency of 90% or higher. Tax credits up to \$300 are available for residential electric heat pump water heaters with an EF rating of 2.0 or higher. The claimed tax credit may not exceed the purchase price of the qualifying water heater.

For more information about the Energy Efficiency Tax Credits, please visit AHRI’s Web site at [www.ahrinet.org/Content/FederalEnergyEfficiencyTaxCredits\\_853.aspx](http://www.ahrinet.org/Content/FederalEnergyEfficiencyTaxCredits_853.aspx).

For more information about product terminology and ratings, consult AHRI’s online Directory of Certified Product Performance at [www.ahridirectory.org](http://www.ahridirectory.org).

Model Number	Footnotes	1st Hr. Rating Gals.	Energy Factor	Rated Storage Vol. Gals.	Input MBTUH	Model Number	Footnotes	1st Hr. Rating Gals.	Energy Factor	Rated Storage Vol. Gals.	Input MBTUH
<b>AIRGENERATE LLC</b>											
<b>Trade Name(s): AirTap</b>											
A7		43	2.11	0	4.5						

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