

CERTIFIED PRODUCT DIRECTORY



TAX CREDIT ELIGIBLE EQUIPMENT

ELECTRIC HEAT PUMP RESIDENTIAL WATER HEATERS 2.0 ENERGY FACTOR or GREATER

Updated: April 27, 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**



On Feb. 17, 2009, President Obama signed The American Recovery and Reinvestment Act of 2009 that made some significant changes to 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, 2010. 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 for up to 30 percent of the cost of the installed system are available for natural gas or propane furnaces that have an Annual Fuel Utilization Efficiency (AFUE) rating of 95% or higher, and oil furnaces and natural gas, propane or oil boilers with an Annual Fuel Utilization Efficiency (AFUE) rating of 90% or higher. The tax credits are capped at \$1,500 per homeowner for all combined improvements made in 2009 and 2010.

In addition, tax credits are available for gas or oil furnaces, regardless of their AFUE rating, which incorporate an advanced main air circulating fan. The tax credit can be obtained, if the advanced main air circulating fan has 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). It should be noted that current law does not clearly establish the amount of the credit that can be claimed by a taxpayer if a furnace incorporates an advanced main air circulating fan, and it is expected that the IRS will be providing guidance shortly.

Qualifying Water Heater Criteria

Tax credits for 30 percent of the cost of the installed system are available for residential gas, propane or oil water heaters with an Energy Factor (EF) rating of 0.82 or higher or Thermal Efficiency of 0.90 or higher. For residential electric heat pump water heaters with an EF rating of 2.0 or higher that same tax credit also is available. The tax credits are capped at \$1,500 per homeowner for all combined improvements made in 2009 and 2010.

For more information about the Energy Efficiency Tax Credits, please visit AHRI’s Web site at http://www.ahrinet.org/Content/FederalTaxCredits_896.aspx.

For more information about product terminology and ratings, consult AHRI’s online Directory of Certified Product Performance at 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
AIRGENERATE LLC											
Trade Name(s): AirTap											
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