

**JANUARY 2006**

**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 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](http://www.gamanet.org).

Model Number	Footnotes	Maximum		Input MBTUH	Recovery Effcy. %	Model Number	Footnotes	Maximum		Input MBTUH	Recovery Effcy. %
		GPM	Energy Factor					GPM	Energy Factor		
<b>BOSCH</b>						<u>Additional Footnotes</u>					
<b>c/o CONTROLLED ENERGY CORPORATION</b>						22. Outdoor Model					
<b>Trade Name(s): AquaStar</b>						<b>RICHMOND WATER HEATERS</b>					
<u>NATURAL GAS</u>						<b>Trade Name(s): Richmond</b>					
#125HX	5	2.0	0.80	117.0	80	<u>NATURAL GAS</u>					
250SX	3,4,5	4.0	0.85	175.0	83	RMTG-42PVN	3,5	2.0	0.81	118.0	81
250SXO	3,4,5	4.0	0.85	175.0	83	RMTG-74PVN	3,5	4.0	0.82	199.9	82
<u>PROPANE GAS</u>						RMTG-74XN	3,5,22	4.0	0.82	199.9	82
125HX	5	3.0	0.84	117.0	83	<u>PROPANE GAS</u>					
125FX	3,5	3.0	0.81	125.0	82	RMTG-42PVP	3,5	2.0	0.81	118.0	81
250SX	3,4,5	4.0	0.85	175.0	83	RMTG-74PVP	3,5	4.0	0.82	199.9	82
<b>Discontinued Models</b>						RMTG-74XP	3,5,22	4.0	0.82	199.9	82
<u>NATURAL GAS</u>						<u>Additional Footnotes</u>					
240FX	3,5	4.0	0.81	165.0	83	22. Outdoor Model					
<u>PROPANE GAS</u>						<b>RUUD WATER HEATER DIVISION</b>					
240FX	3,5	4.0	0.84	165.0	83	<b>Trade Name(s): Ruud</b>					
<b>Trade Name(s): Pro Tankless</b>						<u>NATURAL GAS</u>					
<u>NATURAL GAS</u>						RUTG-42PVN					
#425HN	5	2.0	0.80	117.0	80	RUTG-74PVN	3,5	4.0	0.82	199.9	82
425HNO	5	2.0	0.80	117.0	80	RUTG-74XN	3,5,22	4.0	0.82	199.9	82
635ES	3,4,5	4.0	0.85	175.0	83	<u>PROPANE GAS</u>					
635ESO	3,4,5,7	4.0	0.85	175.0	83	RUTG-42PVP	3,5	2.0	0.81	118.0	81
<u>PROPANE GAS</u>						RUTG-74PVP	3,5	4.0	0.82	199.9	82
425HN	5	3.0	0.84	117.0	83	RUTG-74XP	3,5,22	4.0	0.82	199.9	82
425HNO	5	3.0	0.84	117.0	83	<u>Additional Footnotes</u>					
425EF	3,5	3.0	0.81	125.0	82	22. Outdoor Model					
635ES	3,4,5	4.0	0.85	175.0	83						
<u>Additional Footnotes</u>											
7. Outdoor											
<b>RHEEM MFG. CO., WATER HEATER DIVISION</b>											
<b>Trade Name(s): Paloma</b>											
<u>NATURAL GAS</u>											
PTG-42PVN	3,5	2.0	0.81	118.0	81						
PH-25CIFS	3,5	4.0	0.82	199.9	82						
PH-25COFN	3,5,22	4.0	0.82	199.9	82						
PTG-74PVN	3,5	4.0	0.82	199.9	82						
PTG-74XN	3,5,22	4.0	0.82	199.9	82						
<u>PROPANE GAS</u>											
PTG-42PVP	3,5	2.0	0.81	118.0	81						
PH-25CIFSP	3,5	4.0	0.82	199.9	82						
PH-25COFP	3,5,22	4.0	0.82	199.9	82						
PTG-74PVP	3,5	4.0	0.82	199.9	82						
PTG-74XP	3,5,22	4.0	0.82	199.9	82						
<b>Trade Name(s): Rheem</b>											
<u>NATURAL GAS</u>											
RTG-42PVN	3,5	2.0	0.81	118.0	81						
RTG-74PVN	3,5	4.0	0.82	199.9	82						
RTG-74XN	3,5,22	4.0	0.82	199.9	82						
<u>PROPANE GAS</u>											
RTG-42PVP	3,5	2.0	0.81	118.0	81						
RTG-74PVP	3,5	4.0	0.82	199.9	82						
RTG-74XP	3,5,22	4.0	0.82	199.9	82						
<b>Trade Name(s): Rheem-Ruud</b>											
<u>NATURAL GAS</u>											
GT-199PV-N	3,5	4.0	0.82	199.9	82						
GT-199X-N	3,5,22	4.0	0.82	199.9	82						
<u>PROPANE GAS</u>											
GT-199PV-P	3,5	4.0	0.82	199.9	82						
GT-199X-P	3,5,22	4.0	0.82	199.9	82						

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