

# FEDERAL TAX CREDIT\*

## UP TO \$1,500 FOR QUALIFYING MODELS

On February 13th, 2009, Congress passed a stimulus bill (*The American Recovery and Reinvestment Act of 2009*) that made some significant changes to the Energy Efficiency Tax Credits.

The changes that have been adopted are as follows:



- Tax credits that were previously only effective for 2009 have been extended to 2010.
- Water heaters must be placed in service starting February 17th, 2009 through December 31st, 2010.
- The tax credit has been raised from 10% to 30% (equipment and installation cost).
- The maximum tax credit amount has been raised from \$300 to \$1,500 for two years (2009-2010).
- If a new home is being built, the tax credit cannot be claimed. It needs to be existing equipment that is being replaced.
- Tax credit is for a taxpayer's principal residence only.
- The cumulative amount of tax credits claimed for all qualifying home improvements cannot exceed a total of \$1,500 for 2009 and 2010.

**BRADFORD WHITE**  
WATER HEATERS

For more information, go to [www.energystar.gov](http://www.energystar.gov).

\*Please check with your tax advisor on how the credit applies to you.

# Qualifying Water Heaters

All natural gas, propane gas, or oil water heaters with an Energy Factor rating greater than, or equal to 0.82, or a thermal efficiency rating of at least 90%.



EVERHOT® TANKLESS MODELS			
Natural Gas	Energy Factor	Propane Gas	Energy Factor
TG-150I-N	0.82	TG-150I-X	0.82
TG-150E-N	0.82	TG-150E-X	0.82
TG-180I-N	0.82	TG-180I-X	0.82
TG-180E-N	0.82	TG-180E-X	0.82
TG-199I-N	0.82	TG-199I-X	0.82
TG-199E-N	0.82	TG-199E-X	0.82
		IGI-180R-10X	0.84
IGE-199R-10N	0.82	IGE-199R-10X	0.83

  

eF SERIES® ULTRA HIGH EFFICIENCY MODELS			
Natural Gas	Thermal Efficiency	Propane Gas	Thermal Efficiency
EFR-1-60T1206EN	95%	EFR-1-60T1206SX	95%
EF-60T-125E-3N	96%	EF-60T-125-3X	96%
EF-60T-150E-3N	93%	EF-60T-150-3X	93%
EF-60T-199E-3N	92%	EF-60T-199-3X	92%
EF-100T-150E-3N	99.1%	EF-100T-150-3X	99.1%
EF-100T-199E-3N	98.5%	EF-100T-199-3X	98.5%

## EXAMPLES

If a homeowner had a qualifying water heater installed that cost \$3,000 (installation and water heater), then the homeowner could claim a tax credit of \$900.

- **Cost of installation and water heater (\$3,000) x tax credit (30%) = \$900.**
- **This same homeowner still has \$600 of tax credit left over for improvements on windows, doors, insulation, roofs, or HVAC equipment.**

If a homeowner had a qualifying water heater installed that cost \$5,100 (installation and water heater), then the homeowner could claim a MAXIMUM tax credit of \$1,500.

- **Cost of installation and water heater (\$5,100) x tax credit (30%) = \$1,530. This is greater than the maximum allowable tax credit, so the homeowner could only claim \$1,500.**
- **This same homeowner has now used up the tax credit and cannot claim any further tax credits for other home improvements they may perform.**



  
**BRADFORD WHITE®**  
 WATER HEATERS  
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