

Federal Guidelines for Water Heaters
 Call us today if you have any questions

We offer the Equipment Paperwork and Services
 needed to receive your tax credits for 2009 & 2010



Tax Credits for Consumers:

Home Improvements

Tax credits are now available for home improvements:

- must be "placed in service" from January 1, 2009 through December 31, 2010
- must be for taxpayer's principal residence, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, and small wind energy systems (where second homes and rentals qualify)
- \$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 & 2010 for most home improvements, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and small wind energy systems which are not subject to this cap, and are in effect through 2016
- must have a [Manufacturer Certification Statement](#)² to qualify
- for record keeping, save your receipts and the [Manufacturer Certification Statement](#)
- improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010

HVAC	Central A/C	<i>Split Systems:</i> EER >= 13 SEER >= 16 <i>Package systems:</i> EER >= 12 SEER >= 14	30% of cost, up to \$1,500 ²	Note — not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria.
	Air Source Heat Pumps	<i>Split Systems:</i> HSPF >= 8.5 EER >= 12.5 SEER >= 15 <i>Package systems:</i> HSPF >= 8 EER >= 12 SEER >= 14	30% of cost, up to \$1,500 ²	
	Natural Gas or Propane Furnace	AFUE >= 95	30% of cost, up to \$1,500 ²	Not all ENERGY STAR products will qualify for the tax credit. View ENERGY STAR criteria for furnaces , boilers .
	Oil Furnace	AFUE >= 90	30% of cost, up to \$1,500 ²	
	Gas, Propane, or Oil Hot Water Boiler	AFUE >= 90	30% of cost, up to \$1,500 ²	
Advanced Main Air Circulating Fan	No more than 2% of furnace total energy use.	30% of cost, up to \$1,500 ²		

Air-Source Heat Pumps and Central Air Conditioners Key Product Criteria

Equipment	Specification
Air-Source Heat Pumps	>= 8.2 HSPF/ >=14.5 SEER/ >=12 EER* for split systems >= 8.0 HSPF/ >=14 SEER/ >=11 EER* for single package equipment including gas/electric package units
Central Air Conditioners	>=14.5 SEER/ >=12 EER* for split systems >=14 SEER/ >=11 EER* for single package equipment including gas/electric package units

*Energy Efficiency Ratio

Air-Source Heat Pump (ASHP):

An air-source unitary heat pump model consists of one or more factory-made assemblies which normally include an indoor conditioning coil(s), compressor(s), and outdoor coil(s), including means to provide a heating function. ASHPs shall provide the function of air heating with controlled temperature, and may include the functions of air-cooling, air-circulation, air-cleaning, dehumidifying or humidifying.

Central Air Conditioner:

A central air conditioner model consists of one or more factory-made assemblies which normally include an evaporator or cooling coil(s), compressor(s), and condenser(s). Central air conditioners provide the function of air-cooling, and may include the functions of air-circulation, air-cleaning, dehumidifying or humidifying.

Heating Seasonal Performance Factor (HSPF):

This is a measure of a heat pump's energy efficiency over one heating season. It represents the total heating output of a heat pump (including supplementary electric heat) during the normal heating season (in Btu) as compared to the total electricity consumed (in watt-hours) during the same period. HSPF is based on tests performed in accordance with AHRI 210/240 (formerly ARI Standard 210/240)¹.

Seasonal Energy Efficiency Ratio (SEER):

This is a measure of equipment energy efficiency over the cooling season. It represents the total cooling of a central air conditioner or heat pump (in Btu) during the normal cooling season as compared to the total electric energy input (in watt-hours) consumed during the same period. SEER is based on tests performed in accordance with AHRI 210/240 (formerly ARI Standard 210/240)¹.

Energy Efficiency Ratio (EER):

This is a measure of the instantaneous energy efficiency of cooling equipment. EER is the steady-state rate of heat energy removal (e.g., cooling capacity) by the equipment in Btuh divided by the steady-state rate of energy input to the equipment in watts. This ratio is expressed in Btuh per watt (Btuh/watt). EER is based on tests performed in accordance with AHRI 210/240 (formerly ARI Standard 210/240)¹.

¹Air-Conditioning, Heating and Refrigeration Institute. Standard 210/240 "2003 Standard for Unitary Air-Conditioning and Air-Source Heat Pump Equipment."