



# FEDERAL TAX CREDIT FOR 2009-2010

## Tax Credits for Navien Consumers:

Navien tankless water heaters listed in this document meet or exceed all criteria for ENERGY STAR requirements of gas tankless models, which meets the required standard of qualified products under the American Recovery and Reinvestment Act of 2009. Therefore it deemed eligible for the tax credit under Section 25C of the Federal Internal Revenue Code for the tax years of 2009 and 2010.

Under penalties of perjury, I declare that I have examined this Certification statement, and to the best of my knowledge and belief, the facts presented are true, correct and complete.

Please keep these statements, along with your proof of purchase, for tax filing purposes. For more information about the tax credit, please consult a tax professional.

### **Manufacturer:**

#### **Navien America Inc.**

1371 Santa Fe Drive  
Tustin, CA 92780  
Tel: 714 258 9005, Fax: 714 258 9010

### **Equipment Classification**

Tankless Water Heaters  
Combination Boilers

### **Qualified Navien Condensing Gas Water Heater Models:**

CR-180, CR-180A, CR-210, CR-210A, CR-240, CR-240A  
CC-180, CC-180A, CC-210, CC-210A, CC-240, CC-240A  
NR-180, NR-180A, NR-210, NR-210A, NR-240, NR-240A  
NP-180, NP-180A, NP-210, NP-210A, NP-240, NP-240A  
CH-180, CH-210, CH-240



Ted Kwak  
 CEO  
 Navien America Inc.

**Tax Credits for Consumers:**

**Home Improvements**

Tax credits are now available for home improvements  
 From January 1, 2009 through December 31, 2010  
 Must be for taxpayers principal residence  
 Maximum amount is \$1,500 in 2009 & 2010 for most home improvements  
 For record keeping, save your receipts and the Navien Certification  
 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

**SUMMARY OF TAX CREDITS FOR HOMEOWNERS**

Product Category	Product Type	Tax Credit Specification	Tax Credit	Notes
Water Heaters	Gas, Oil, Propane Water Heater	Energy Factor $\geq$ 0.82 or a thermal efficiency of at least 90%.	30% of cost, up to \$1,500	Not all ENERGY STAR gas storage and gas condensing water heaters will qualify for the tax credit. All ENERGY STAR gas tankless models will qualify.  ENERGY STAR criteria:  Gas Storage: Energy Factor $\geq$ .62  Gas Tankless: Energy Factor $\geq$ 0.82  Gas Condensing: Energy Factor $\geq$ 0.8

A Manufacturer's Certification is a signed statement from the manufacturer certifying that the product or component qualifies for the tax credit. The IRS encourages manufacturers to provide these Certifications on their website to facilitate identification of qualified products. Taxpayers must keep a copy of the certification statement for their records, but do not have to submit a copy with their tax return.