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## **Rinnai Manufacturer's Certification Statement for 2014 Federal Tax Credit**

In late December 2014, Congress passed HR 5771 – Subtitle C: Energy Tax Extenders which includes the tax credit for residential energy efficiency improvements.

This bill extends the tax credits that expired in 2013 from January 1, 2014, until December 31, 2014, for qualified equipment listed in Section 25C of the Internal Revenue Code. Because the credits were made retroactive to January 1, 2014, they can be used for qualified equipment that was installed any time after December 31, 2013 thru December 31, 2014.

### **Effective Dates**

January 1, 2014 – December 31, 2014

### **Manufacturer**

Rinnai America Corporation  
103 International Drive  
Peachtree City, GA 30269

### **Equipment Classification and Qualifications**

Water Heaters: Energy Factor  $\geq 0.82$

Boilers: AFUE  $\geq 95$

Rinnai branded Tankless Water Heater and Condensing Boiler models set forth above are qualified energy property, which qualify for the tax credit allowed by Internal Revenue Code, Section 25C. Please retain this statement along with proof of purchase for tax documentation purposes. In assessing the applicability of the tax credit to your purchase, it is recommended that you consult with a tax professional to confirm you meet all requirements.

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

A handwritten signature in black ink, appearing to read "Frank Windsor", is written over a horizontal line.

Frank Windsor  
General Manager  
Rinnai America Corporation

<b>Qualifying Rinnai Models</b>	<b>Gas Type</b>	<b>Product Type</b>	<b>Energy Factor</b>
<b>RL75e</b> (REU-VC2528WD-US)	Natural Gas and Propane	Water Heater	0.82
<b>RL75i</b> (REU-VC2528FFUD-US)	Natural Gas and Propane	Water Heater	0.82
<b>RL94e</b> (REU-VC2837WD-US)	Natural Gas and Propane	Water Heater	0.82
<b>RL94i</b> (REU-VC2837FFUD-US)	Natural Gas and Propane	Water Heater	0.82
<b>RLX94i</b> (REU-VC2737FFUD-US)	Natural Gas	Water Heater	0.82
<b>V53e</b> (REU-VAM1620W-US)	Natural Gas and Propane	Water Heater	0.82
<b>RU80e</b> (REU-KB2530WD-US)	Natural Gas and Propane	Water Heater	0.96
<b>RU80i</b> (REU-KB2530FFUD-US)	Natural Gas and Propane	Water Heater	0.96
<b>RU98e</b> (REU-KB3237WD-US)	Natural Gas and Propane	Water Heater	0.95
<b>RU98i</b> (REU-KB3237FFUD-US)	Natural Gas and Propane	Water Heater	0.95
<b>RUC80i</b> (REU-KBD2530FFUD)	Natural Gas and Propane	Water Heater	0.96
<b>RUC98i</b> (REU-KBD3237FFUD)	Natural Gas and Propane	Water Heater	0.95
<b>RUR98i</b> (REU-KBP3237FFUD-US)	Natural Gas and Propane	Water Heater	0.95
<b>RUR98e</b> (REU-KBP3237WD-US)	Natural Gas and Propane	Water Heater	0.95
<b>RUC90i</b> (REU-KBD2934FFUD-US)	Natural Gas and Propane	Water Heater	0.96
<b>RU90e</b> (REU-KB2934WD-US)	Natural Gas and Propane	Water Heater	0.96
<b>V65e</b> (REU-VC2025W-US)	Natural Gas and Propane	Water Heater	0.82
<b>V65i</b> (REU-VC2025FFU-US)	Natural Gas and Propane	Water Heater	0.82
<b>V75e</b> (REU-VC2528W-US)	Natural Gas and Propane	Water Heater	0.82
<b>V75i</b> (REU-VC2528FFU-US)	Natural Gas and Propane	Water Heater	0.82
<b>Qualifying Rinnai Models</b>	<b>Gas Type</b>	<b>Product Type</b>	<b>Energy Factor</b>
<b>E50C</b>	Natural Gas and Propane	Boiler	95.6
<b>E75C</b>	Natural Gas and Propane	Boiler	95.5
<b>E110C</b>	Natural Gas and Propane	Boiler	95.5
<b>Q85S</b>	Natural Gas and Propane	Boiler	95.4
<b>Q130S</b>	Natural Gas and Propane	Boiler	95.4
<b>Q175S</b>	Natural Gas and Propane	Boiler	95.0
<b>Q175C</b>	Natural Gas and Propane	Boiler	95.0
<b>Q205S</b>	Natural Gas and Propane	Boiler	95.0
<b>QP85</b>	Natural Gas	Boiler	95.4
<b>QP130</b>	Natural Gas	Boiler	95.4