



**MANUFACTURER'S CERTIFICATION STATEMENT  
FOR QUALIFIED ENERGY PROPERTY**

**Federal Tax Credit: Renewed for 2013 and Retroactive for 2012**

**On Jan. 1, 2013, the American Taxpayer Relief Act of 2012 was extended, which continues tax credits for energy efficiency upgrades to existing homes, including purchase of heating, cooling and water heating equipment made in 2012 and 2013.**

- This tax credit originally expired at the end of 2011, however the American Taxpayer Relief Act of 2012 retroactively renewed the tax credit effective Jan. 1, 2012. It runs through Dec. 31, 2013, so qualifying equipment must be purchased by the end of 2013.**
- The maximum amount an eligible homeowner may receive in tax credits for improvements is \$500. If you have already claimed credits of \$500 or more from improvements made in 2011 or any year prior, you are ineligible to claim new credits for any new improvements made during 2012 or 2013.**
- In order to purchases of high-efficiency heating, cooling and water heating equipment to be eligible for this tax credit, the equipment must be installed in a primary residence that is owned and used by the taxpayer.**

<b>Maximum Available Tax Credit</b>	<b>Product Type</b>	<b>Efficiency Requirements</b>
<b>\$300</b>	<b>Tankless Gas Water Heater</b>	<b>EF&gt;=0.82 or TE&gt;=90</b>

**IMPORTANT NOTICE:**

**This information is provided to assist in identifying applicable tax credits on Paloma products, and should not be considered tax advice. Consult your tax professional to review your particular circumstances.**



**QUALIFYING PALOMA AND WAI WELA BRAND TANKLESS WATER HEATER MODELS:**

<b>Natural Gas Models</b>	<b>Propane Gas Models</b>	<b>EF</b>
<b>PH-28RIFSN (-1 through -10)</b>	<b>PH-28RIFSP (-1 through -10)</b>	<b>.82</b>
<b>PH-28CIFSN (-1 through -10)</b>	<b>PH-28CIFSP (-1 through -10)</b>	<b>.82</b>
<b>PH-28ROFN (-1 through -10)</b>	<b>PH-28ROFP (-1 through -10)</b>	<b>.82</b>
<b>PH-28COFN (-1 through -10)</b>	<b>PH-28COFP (-1 through -10)</b>	<b>.82</b>
<b>PH-28RDVSN (-1 through -10)</b>	<b>PH-28RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH-28CDVSN (-1 through -10)</b>	<b>PH-28CDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH-20RIFSN (-1 through -10)</b>	<b>PH-20RIFSP (-1 through -10)</b>	<b>.82</b>
<b>PH-20ROFN (-1 through -10)</b>	<b>PH-20ROFP (-1 through -10)</b>	<b>.82</b>
<b>PH-20RDVSN (-1 through -10)</b>	<b>PH-20RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH-25RDVSN (-1 through -10)</b>	<b>PH-25RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH-25ROFN (-1 through -10)</b>	<b>PH-25ROFP (-1 through -10)</b>	<b>.82</b>
<b>PH2-20RDVSN (-1 through -10)</b>	<b>PH2-20RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH2-20ROFN (-1 through -10)</b>	<b>PH2-20ROFP (-1 through -10)</b>	<b>.82</b>
<b>PH2-25RDVSN (-1 through -10)</b>	<b>PH2-25RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH2-25ROFN (-1 through -10)</b>	<b>PH2-25ROFP (-1 through -10)</b>	<b>.82</b>
<b>PH2-28RDVSN (-1 through -10)</b>	<b>PH2-28RDVSP (-1 through -10)</b>	<b>.82</b>
<b>PH2-28ROFN (-1 through -10)</b>	<b>PH2-28ROFP (-1 through -10)</b>	<b>.82</b>
<b>PHH-32RDVN (-1 through -10)</b>	<b>PHH-32RDVP (-1 through -10)</b>	<b>.94</b>
<b>PHH-32ROFN (-1 through -10)</b>	<b>PHH-32ROFP (-1 through -10)</b>	<b>.94</b>
<b>PHH-25RDVN (-1 through -10)</b>	<b>PHH-25RDVP (-1 through -10)</b>	<b>.94</b>
<b>PHH-25ROFN (-1 through -10)</b>	<b>PHH-25ROFP (-1 through -10)</b>	<b>.93</b>

To be continued/



**QUALIFYING PALOMA AND WAI WELA BRAND TANKLESS WATER HEATER MODELS:**

<b>Natural Gas Models</b>	<b>Propane Gas Models</b>	
<b>PH2-20RDVSLN (-1 through -10)</b>	<b>PH2-20RDVSLP (-1 through -10)</b>	<b>.82</b>
<b>PH2-20ROFLN (-1 through -10)</b>	<b>PH2-20ROFLP (-1 through -10)</b>	<b>.82</b>
<b>PH2-25RDVSLN (-1 through -10)</b>	<b>PH2-25RDVSLP (-1 through -10)</b>	<b>.82</b>
<b>PH2-25ROFLN (-1 through -10)</b>	<b>PH2-25ROFLP (-1 through -10)</b>	<b>.82</b>
<b>PH2-28RDVSLN (-1 through -10)</b>	<b>PH2-28RDVSLP (-1 through -10)</b>	<b>.82</b>
<b>PH2-28ROFLN (-1 through -10)</b>	<b>PH2-28ROFLP (-1 through -10)</b>	<b>.82</b>
<b>PHH-32RDVLN (-1 through -10)</b>	<b>PHH-32RDVLP (-1 through -10)</b>	<b>.94</b>
<b>PHH-32ROFLN (-1 through -10)</b>	<b>PHH-32ROFLP (-1 through -10)</b>	<b>.94</b>
<b>PHH-25RDVLN (-1 through -10)</b>	<b>PHH-25RDVLP (-1 through -10)</b>	<b>.94</b>
<b>PHH-25ROFLN (-1 through -10)</b>	<b>PHH-25ROFLP (-1 through -10)</b>	<b>.93</b>
<b>PHH-29RDVLN (-1 through -10)</b>	<b>PHH-29RDVLP (-1 through -10)</b>	<b>.94</b>
<b>PHH-29ROFLN (-1 through -10)</b>	<b>PHH-29ROFLP (-1 through -10)</b>	<b>.94</b>