



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.

17855 Fitch Ave, Irvine CA 92614
Tel: 949 955 9009, Fax: 949 955 9229

Equipment Classification

Tankless Water Heaters

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

Ted Kwak
President
Navien America In



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.