



Manufacturer's Certification Statement for the Nonbusiness Energy Property Credit

Effective Dates

January 1, 2025 - December 31, 2025

Manufacturer

Rheem® Sales Company – Water Heating Division
Rheem, Ruud, Richmond QMID: K3A8
Friedrich QMID: N2V1

Equipment Classification and Qualifications

The U.S. Internal Revenue Service (IRS) is providing consumers with a tax credit on high-efficiency water heating equipment under the provisions at Title 26 of the U.S. Code, Section 25C. The Federal tax credit is 30% of the water heater and installation costs up to \$600 for gas-fired water heaters and \$2,000 for heat pump water heaters.

Product Category Efficiency Requirements	
240V 30 & 15 Amp Hybrid Electric Heat Pump	≥ 3.3 UEF
120V 15 Amp Plug-in Heat Pump	≥ 2.2 UEF
Gas-Fired Tankless	≥ .95 UEF
Gas-Fired Storage	≥ .86 UEF
Gas-Fired Boiler	≥ 95% AFUE

Please keep this Certification Statement and your dated proof of purchase receipt for federal tax filing purposes. Homeowners must submit IRS Form 5695 and meet all federal tax credit requirements to qualify. Tax credit is limited to an existing home and must be the homeowner's primary residence. New construction and rentals do not apply. Any tax credit that exceeds the consumer's regular tax liability for the taxable year may not be refunded nor carried forward under Section 25C. *Please consult with a tax professional for complete details.*

Qualifying Models: See list of model numbers on pages 2 - 6 of this document.

Certification Statement

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.

For further questions regarding this certificate, please call Rheem customer service at 800-621-5622.



FRIEDRICH

Rheem Manufacturing Company –
Water Heating Division

1115 Northmeadow Parkway,
Suite 100
Roswell, Georgia 30076
www.rheem.com

Rheem, Ruud, Richmond and Friedrich Water Heater Model Numbers that Qualify for Federal Tax Credits in Residential Applications

240V Hybrid Electric Heat Pump Water Heaters



RHEEM MODELS

- | | | |
|-----------------------|-----------------------|-----------------|
| • PROPH40 T2 RH375-SO | • PROPH80 T2 RH375-15 | • XE65T10HS45U0 |
| • PROPH50 T2 RH375-SO | • PRO H40 T2 RH310BM | • XE80T10HS45U0 |
| • PROPH65 T2 RH375-SO | • PRO H50 T2 RH310BM | • XE40T10H45U0 |
| • PROPH80 T2 RH375-SO | • PRO H65 T2 RH310BM | • XE50T10H45U0 |
| • PROPH40 T2 RH375-30 | • PRO H80 T2 RH310BM | • XE65T10H45U0 |
| • PROPH50 T2 RH375-30 | • PRO H40 T2 RH310UM | • XE80T10H45U0 |
| • PROPH65 T2 RH375-30 | • PRO H50 T2 RH310UM | • XE40T10H22U0 |
| • PROPH80 T2 RH375-30 | • PRO H65 T2 RH310UM | • XE50T10H22U0 |
| • PROPH40 T2 RH375-15 | • PRO H80 T2 RH310UM | • XE65T10H22U0 |
| • PROPH50 T2 RH375-15 | • XE40T10HS45U0 | • XE80T10H22U0 |
| • PROPH65 T2 RH375-15 | • XE50T10HS45U0 | |



NEW! TOP CONNECT AND DUCT READY DESIGN RHEEM MODELS

- | | | |
|-----------------------|-----------------------|-----------------|
| • PROPH40 T2 RH400-SO | • PROPH80 T2 RH400-15 | • XE65T10HS45U1 |
| • PROPH50 T2 RH400-SO | • PRO H40 T2 RH350BM | • XE80T10HS45U1 |
| • PROPH65 T2 RH400-SO | • PRO H50 T2 RH350BM | • XE40T10H45U1 |
| • PROPH80 T2 RH400-SO | • PRO H65 T2 RH350BM | • XE50T10H45U1 |
| • PROPH40 T2 RH400-30 | • PRO H80 T2 RH350BM | • XE65T10H45U1 |
| • PROPH50 T2 RH400-30 | • PRO H40 T2 RH350UM | • XE80T10H45U1 |
| • PROPH65 T2 RH400-30 | • PRO H50 T2 RH350UM | • XE40T10H22U1 |
| • PROPH80 T2 RH400-30 | • PRO H65 T2 RH350UM | • XE50T10H22U1 |
| • PROPH40 T2 RH400-15 | • PRO H80 T2 RH350UM | • XE65T10H22U1 |
| • PROPH50 T2 RH400-15 | • XE40T10HS45U1 | • XE80T10H22U1 |
| • PROPH65 T2 RH400-15 | • XE50T10HS45U1 | |



RUUD MODELS

- | | | |
|-----------------------|-----------------------|----------------------|
| • PROUH40 T2 RU375-SO | • PROUH80 T2 RU375-30 | • PRO H65 T2 RU310BM |
| • PROUH50 T2 RU375-SO | • PROUH40 T2 RU375-15 | • PRO H80 T2 RU310BM |
| • PROUH65 T2 RU375-SO | • PROUH50 T2 RU375-15 | • PRO H40 T2 RU310UM |
| • PROUH80 T2 RU375-SO | • PROUH65 T2 RU375-15 | • PRO H50 T2 RU310UM |
| • PROUH40 T2 RU375-30 | • PROUH80 T2 RU375-15 | • PRO H65 T2 RU310UM |
| • PROUH50 T2 RU375-30 | • PRO H40 T2 RU310BM | • PRO H80 T2 RU310UM |
| • PROUH65 T2 RU375-30 | • PRO H50T2 RU310BM | |



NEW! TOP CONNECT AND DUCT READY DESIGN RUUD MODELS

- | | | |
|-----------------------|-----------------------|-----------------------|
| • PROUH40 T2 RU400-SO | • PROUH80 T2 RU400-30 | • PROU H65 T2 RU350BM |
| • PROUH50 T2 RU400-SO | • PROUH40 T2 RU400-15 | • PROU H80 T2 RU350BM |
| • PROUH65 T2 RU400-SO | • PROUH50 T2 RU400-15 | • PROU H40 T2 RU350UM |
| • PROUH80 T2 RU400-SO | • PROUH65 T2 RU400-15 | • PROU H50 T2 RU350UM |
| • PROUH40 T2 RU400-30 | • PROUH80 T2 RU400-15 | • PROU H65 T2 RU350UM |
| • PROUH50 T2 RU400-30 | • PROU H40 T2 RU350BM | • PROU H80 T2 RU350UM |
| • PROUH65 T2 RU400-30 | • PROU H50 T2 RU350BM | |

240V Hybrid Electric Heat Pump Water Heaters Continued



RICHMOND MODELS

- | | | |
|----------------|---------------|---------------|
| • 10E40-HP5S30 | • 10E40-HP530 | • 10E40-HP515 |
| • 10E50-HP5S30 | • 10E50-HP530 | • 10E50-HP515 |
| • 10E65-HP5S30 | • 10E65-HP530 | • 10E65-HP515 |
| • 10E80-HP5S30 | • 10E80-HP530 | • 10E80-HP515 |



NEW! TOP CONNECT AND DUCT READY DESIGN RICHMOND MODELS

- | | | |
|-----------------|----------------|----------------|
| • 10E40-HP5US30 | • 10E40-HP5U30 | • 10E40-HP5U15 |
| • 10E50-HP5US30 | • 10E50-HP5U30 | • 10E50-HP5U15 |
| • 10E65-HP5US30 | • 10E65-HP5U30 | • 10E65-HP5U15 |
| • 10E80-HP5US30 | • 10E80-HP5U30 | • 10E80-HP5U15 |



NEW! TOP CONNECT AND DUCT READY DESIGN FRIEDRICH MODELS

- | | | |
|----------------------|----------------------|---------------------|
| • PROH40 T2 FD400-SO | • PROH80 T2 FD400-30 | • PROH65 T2 FD350BM |
| • PROH50 T2 FD400-SO | • PROH40 T2 FD400-15 | • PROH80 T2 FD350BM |
| • PROH65 T2 FD400-SO | • PROH50 T2 FD400-15 | • PROH40 T2 FD350UM |
| • PROH80 T2 FD400-SO | • PROH65 T2 FD400-15 | • PROH50 T2 FD350UM |
| • PROH40 T2 FD400-30 | • PROH80 T2 FD400-15 | • PROH65 T2 FD350UM |
| • PROH50 T2 FD400-30 | • PROH40 T2 FD350BM | • PROH80 T2 FD350UM |
| • PROH65 T2 FD400-30 | • PROH50 T2 FD350BM | |

120V Plug-in Heat Pump Water Heaters



RHEEM MODELS

- | | |
|------------------------|------------------|
| • PROPH50 T0 RH120 | • XE50T10HD00U0 |
| • PROPH40 T0 RH120-M | • XE40T10HM00U0 |
| • PROPH50 T0 RH120-M | • XE50T10HM00U0 |
| • PROPH65 T0 RH120-M | • XE65T10HM00U0 |
| • PROPH80 T0 RH120-M | • XE80T10HM00U0 |
| • PROPH40 T0 RH120-MSO | • XE40T10HMS00U0 |
| • PROPH50 T0 RH120-MSO | • XE50T10HMS00U0 |
| • PROPH65 T0 RH120-MSO | • XE65T10HMS00U0 |
| • PROPH80 T0 RH120-MSO | • XE80T10HMS00U0 |



RUUD MODELS

- | | |
|----------------------|------------------------|
| • PROUH50 T0 RU120 | • PROUH40 T0 RU120-MSO |
| • PROUH40 T0 RU120-M | • PROUH50 T0 RU120-MSO |
| • PROUH50 T0 RU120-M | • PROUH65 T0 RU120-MSO |
| • PROUH65 T0 RU120-M | • PROUH80 T0 RU120-MSO |
| • PROUH80 T0 RU120-M | |

120V Plug-in Heat Pump Water Heaters Continued



RICHMOND MODELS

- 10E50-HP120
- 10E40-HP120M
- 10E50-HP120M
- 10E65-HP120M
- 10E80-HP120M
- 10E40-HP120MS
- 10E50-HP120MS
- 10E65-HP120MS
- 10E80-HP120MS



FRIEDRICH MODELS

- PROH50 T0 FD120
- PROH40 T0 FD120-M
- PROH50 T0 FD120-M
- PROH65 T0 FD120-M
- PROH80 T0 FD120-M
- PROH40 T0 FD120-MSO
- PROH50 T0 FD120-MSO
- PROH65 T0 FD120-MSO
- PROH80 T0 FD120-MSO

Gas-Fired Tankless Water Heaters



RHEEM MODELS

- RTGH-SR11i*
- RTGH-SR10i*
- RTGH-SR84i*
- RTGH-S11i*
- RTGH-S10i*
- RTGH-S84i*
- ECOHSR160iN
- ECOHSR180iN
- ECOHSR200iN
- ECOHSR160iP
- ECOHSR180iP
- ECOHSR200iP
- ECOHS160iN
- ECOHS180iN
- ECOHS200iN
- ECOHS160iP
- ECOHS180iP
- ECOHS200iP

RUUD MODELS

- RUTGH-SR11i*
- RUTGH-SR10i*
- RUTGH-SR84i*
- RUTGH-S11i*
- RUTGH-S10i*
- RUTGH-S84i*

**ONE UNIT FOR BOTH NATURAL GAS AND LP APPLICATIONS (Gas conversion kit included)*



RICHMOND MODELS

- RMTGH-SR11i*
- RMTGH-SR10i*
- RMTGH-SR84i*
- RMTGH-S11i*
- RMTGH-S10i*
- RMTGH-S84i*

FRIEDRICH MODELS

- FDTGH-SR11i*
- FDTGH-SR10i*
- FDTGH-SR84i*
- FDTGH-S11i*
- FDTGH-S10i*
- FDTGH-S84i*

**ONE UNIT FOR BOTH NATURAL GAS AND LP APPLICATIONS (Gas conversion kit included)*

Gas-Fired Storage Water Heaters



RHEEM MODELS

- PROP G40-50U RH HE EC3
- PROP G40-50P RH HE EC3
- PROP G50-50U RH HE EC3
- PROP G50-50P RH HE EC3
- PROP G50-76U RH HE EC3
- PROP G50-76P RH HE EC3
- PROP G50-100U RH HE EC3
- PROP G50-100P RH HE EC3
- PROPG75-100U RH HE EC3
- PROPG75-100P RH HE EC3
- PRO+G40-50U RH HE EC1
- PRO+G40-50P RH HE EC1 (H)
- PRO+G50-50U RH HE EC1
- PRO+G50-50P RH HE EC1 (H)
- XG40S12UHN50U0
- XP40S12UHC50U0
- XG50T12UHN50U0
- XP50T12UHC50U0
- XG50T12UHN76U0
- XP50T12UHC76U0
- XG50T12UHN100U0
- XP50T12UHC100U0
- XG75T12UHN100U0
- XP75T12UHN100U0
- XG40T09UHN50U0
- XG50T09UHN50U0
- XP40T09UHN50U0 (H)
- XP50T09UHN50U0 (H)



RUUD MODELS

- PROU G40-50U RU HE EC3
- PROU G40-50P RU HE EC3
- PROU G50-50U RU HE EC3
- PROU G50-50P RU HE EC3
- PROU G50-76U RU HE EC3
- PROU G50-76P RU HE EC3
- PROU G50-100U RU HE EC3
- PROU G50-100P RU HE EC3
- PROUG75-100U RU HE EC3
- PROUG75-100P RU HE EC3
- PRO+G40-50U RU HE EC1
- PRO+G40-50P RU HE EC1 (H)
- PRO+G50-50U RU HE EC1
- PRO+G50-50P RU HE EC1 (H)



RICHMOND MODELS

- 12GUH40-50FN
- 12GUH40-50FP
- 12GUH50-50FN
- 12GUH50-50FP
- 12GUH50-75FN
- 12GUH50-75FP
- 12GUH50-100FN
- 12GUH50-100FP
- 12GUH75-100FN
- 12GUH75-100FP
- 9GUH40-50FN
- 9GUH40-50FP (H)
- 9GUH50-50FN
- 9GUH50-50FP (H)



FRIEDRICH MODELS

- 12PROG 40-50U FD HE EC3
- 12PROG 40-50P FD HE EC3
- 12PROG 50-50U FD HE EC3
- 12PROG 50-50P FD HE EC3
- 12PROG 50-76U FD HE EC3
- 12PROG 50-76P FD HE EC3
- 12PROG 50-100U FD HE EC3
- 12PROG 50-100P FD HE EC3
- 12PROG 75-100U FD HE EC3
- 12PROG 75-100P FD HE EC3
- 8PROG 40-50U FD HE EC1
- 8PROG 40-50P FD HE EC1
- 8PROG 50-50U FD HE EC1
- 8PROG 50-50P FD HE EC1



Gas-Fired Boilers

RHEEM MODELS

- RHBH-L99i
- RHBH-L120i
- RHBH-FT110
- RHBH-FT150
- RHBH-FT199

RUUD MODELS

- RUHBH-L99i
- RUHBH-L120i
- RUHBH-FT110
- RUHBH-FT150
- RUHBH-FT199

RICHMOND MODELS

- RMHBH-L99i
- RMHBH-L120i



Gas-Fired Combination Boilers

RHEEM MODELS

- RCBH-L125i
- RCBH-L160i
- RCBH-L199i
- RCBH-FT150
- RCBH-FT199

RUUD MODELS

- RUCBH-L125i
- RUCBH-L160i
- RUCBH-L199i
- RUCBH-FT150
- RUCBH-FT199

RICHMOND MODELS

- RMCBH-L125i
- RMCBH-L160i
- RMCBH-L199i