



American Recovery and Reinvestment Act (ARRA) of 2009

Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

The U.S. Internal Revenue Service (IRS) is now providing Consumers with a tax credit on high-efficiency heating and cooling equipment. The Ruud Air Conditioning Division of Rheem Sales Company, Inc. certifies that the models listed on the following pages of this document (if placed in service after December 31, 2008 and before January 1, 2011 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code.

TAX CREDIT - 30% OF INSTALLATION COSTS, UP TO \$1500

ARI Ref. #	Model Number	Coil Model Number	Furnace Model Number	EER 95F	SEER	HSPF
3490505	14PJM18	RCFL-H*2417	UGRM-04?MAE?	12.50	15.00	8.50
3567726	14PJM18	RCFL-H*2417	RGRM-04?MAE?	12.50	15.00	8.50
3490507	14PJM18	RCFL-H*2417	UGRM-06?MAE?	12.50	15.00	8.50
3490508	14PJM18	RCFL-H*2417	RGRM-06?MAE?	12.50	15.00	8.50
3490506	14PJM18	RCFL-H*2417	RGRM-04?MAE?	12.50	15.00	8.50
3567728	14PJM18	RCFL-H*2417	RGRM-06?MAE?	12.50	15.00	8.50
4150749	14PJM30	RCFL-H*3621	RGPT-07?BRQ?	12.50	15.00	8.50

IMPORTANT NOTICE:

Before filing for a tax credit on one of the following-listed models, Ruud Air Conditioning Division recommends that Consumers consult with a tax professional to review the American Recovery and Reinvestment Act (ARRA) of 2009 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER:

Ruud Air Conditioning Division
5600 Old Greenwood Road
Fort Smith, AR 72908

EQUIPMENT CLASSIFICATION:

Electric Heat Pump

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.

Adam Schuster
Manager, Product Marketing & Development
Ruud Air Conditioning Division