



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 following models (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.

ARI Ref. #	Model Number	EER 95F	SEER	≤ 2% of Total Energy Use*
	RRNL-B030JK10E/X*			YES
	RRNL-B036JK10E/X*			YES
	RRNL-B042JK10E/X*			YES
	RRNL-B048JK10E/X*			YES
	RRNL-B/C060JK10E/X*			YES

*This package equipment contains an "advanced main air circulating fan". IRC Section 25C, as amended by the American Recovery and Reinvestment Act of 2009 (ARRA), provides a tax credit equal to 30 percent of the cost of installation of an advanced main air circulating fan that is used in a natural gas, propane or oil furnace. As furnace fans are not separately invoiced as a furnace component, The Air Conditioning and Refrigeration Institute (AHRI) has recommended to the IRS a tax credit of \$234.00 or 8.7% of the installed cost of a furnace containing an "advanced main air circulating fan". This data is provided as general information only. Please consult with your tax advisor to determine what, if any, tax credit may be available to you.

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:

Natural Gas Furnace and Package Air Conditioner

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.

Erich Bauman
Commercial Products Manager
Ruud Air Conditioning Division