



# American Recovery and Reinvestment Act of 2009

Water Heating

## Proof of Qualified Energy Property for Claiming Tax Credits for Residential Water Heaters

President Obama signed the American Recovery and Reinvestment Act of 2009 on February 17, 2009, which made important changes to the homeowner tax credits for specified energy-efficient home improvements. These include qualified heat pump water heaters (heat pump water heaters with an EF rating of 2.0 or better). Two of the more significant revisions to this include the extension of the tax credit through 2010 and the increase of the total available tax credit from 10% to 30%.

Homeowners who purchase a qualified Ruud heat pump water heater between January 1, 2009 and December 31, 2010 are eligible for a tax credit equal to 30% of the full purchase and installation price with a cap of \$1,500.00

The Ruud Water Heating Division of Rheem Sales Company, Inc. certifies that the models listed below (if placed in service between Jan. 1, 2009 and Dec 31, 2010 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set fourth by Section 25C of the Internal Revenue Code.

Brand	Model Number	Energy Factor (EF)
Ruud	HP50RU	2.0

**IMPORTANT NOTICE:**

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

**MANUFACTURER:**

Ruud Water Heating  
101 Bell Rd  
Montgomery, AL 36117

**EQUIPMENT CLASSIFICATION:**

Water Heaters

**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.

Charles T. Rohde  
Wholesale Market Manager  
Ruud Water Heating

FORM HP50RUTCD 08/09