



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.

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

ARI Ref. #	Model Number	EER 95F	SEER
823908	RSPL-B024JK	12.00	14.00
823926	RSPL-B030JK	12.00	14.00
823905	RSPL-B036CK	12.00	14.00
823914	RSPL-B036JK	12.00	14.00
823906	RSPL-B042CK	12.00	14.00
823901	RSPL-B042JK	12.00	14.00
823910	RSPL-B048CK	12.00	14.00
823903	RSPL-B048JK	12.00	14.00

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:

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