



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
1191432	RKPL-A/C036C	12.05	14.00
1191434	RKPL-A/C036D	12.05	14.00
1191436	RKPL-A/C036J	12.05	14.00
1191438	RKPL-A/C042C	12.00	14.00
1191440	RKPL-A/C042D	12.00	14.00
1191442	RKPL-A/C042J	12.00	14.00
1191444	RKPL-A/C048C	12.15	14.00
1191446	RKPL-A/C048D	12.15	14.00
1191448	RKPL-A/C048J	12.15	14.00
1191450	RKPL-A/C060C	12.25	14.00
1191452	RKPL-A/C060D	12.25	14.00
1191454	RKPL-A/C060J	12.25	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