



# 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.

Model	Qualifies for $\leq 2\%$ of Total Energy Use*	Tax Credit Amount*
RGJF-06EMCKS	YES	11.1%
RGJF-06NMCKS	YES	11.2%
RGJF-07EMCKS	YES	10.9%
RGJF-07NMCKS	YES	11.1%
RGJF-07EMCKS278	YES	10.9%
RGJF-09EZCMS	YES	10.9%
RGJF-09EZCMS278	YES	10.9%
RGJF-09NZCMS	YES	11.2%
RGJF-10EZCMS	YES	10.7%
RGJF-10EZCMS278	YES	10.7%
RGJF-10NZCMS	YES	11.0%
RGJF-12ERCMS	YES	10.1%
RGJF-12ERCMS278	YES	10.1%
RGJF-12NRCMS	YES	10.3%

\*This furnace 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 Manufacturer has determined that the tax credit amount shown is representative of the tax credit amount that can be claimed on the installed cost of a furnace containing an "advanced main air circulating fan." 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

### 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.

Carol Basham  
Assistant Product Manager, Residential Indoor Heating  
Ruud Air Conditioning Division