



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

Model	AFUE
UGTC-04EMAES	95%
UGTC-06EMAES	95%
UGTC-07EMAES	95%
UGTC-07ERBGS	95%
UGTC-09EZAJS	95%
UGTC-10ERBJS	95%

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.

Adam Schuster
Manager, Product Marketing & Development
Ruud Air Conditioning Division