



The Consolidated Appropriations Act of 2015

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, 2014 and before January 1, 2017 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 - 10% OF INSTALLATION COSTS, UP TO \$300

AHRI Ref #	Model Number	AFUE	≤ 2% of Total Energy Use*
8740206	U97VA060M317USA	97.0	10% up to \$50
8740207	U97VA070M317USA	97.0	10% up to \$50
8740208	U97VA085M521USA	97.0	10% up to \$50
8740209	U97VA100M521USA	97.0	10% up to \$50
8740710	U97VA115M524USA	97.0	10% up to \$50

*This package equipment contains an "advanced main air circulating fan". IRC Section 25C, as reinstated by The Consolidated Appropriations Act of 2015, provides a tax credit equal to 10% up to \$50, of the cost of installation of an advanced main air circulating fan that is used in a natural gas, propane or oil furnace. 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 listed models, Ruud Air Conditioning Division recommends that Consumers consult with a tax professional to review The Consolidated Appropriations Act of 2015 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:

Gas Furnaces

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.

Farooq Mohammad
Director, Product Management
Ruud Air Conditioning Division