



# The Tax Increase Prevention Act of 2014

## 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, 2015 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code.

AHRI Ref. # (AFUE and/or "e")	Model	AFUE	95% AFUE Tax Credit Amount	≤ 2% of Total Energy Use*
4357103	RGFG-06EMCKS	96.0	10% UP TO \$150	10% UP TO \$50
4357104	RGFG-07EMCKS	95.3	10% UP TO \$150	10% UP TO \$50
4357105	RGFG-09EZCMS	95.1	10% UP TO \$150	10% UP TO \$50
4357106	RGFG-10EZCMS	95.4	10% UP TO \$150	
4357107	RGFG-12ERCMS	95.6	10% UP TO \$150	

\*This furnace contains an "advanced main air circulating fan". IRC Section 25C, as reinstated by The American Taxpayer Act of 2012, 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 Tax Increase Prevention Act of 2014 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.

Terry Stern  
Product Manager, Residential Indoor Heating  
Ruud Air Conditioning Division