

The American Taxpayer Relief Act of 2012

Proof of <u>Qualified Energy Property</u> 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, 2010 and before January 1, 2014 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 Status	Model Number	EER 95F	SEER	HSPF
1259364	Active	RJPL-A/C036C	12.00	14.00	8.00
1259366	Active	RJPL-A/C036D	12.00	14.00	8.00
1259368	Active	RJPL-A/C036J	12.00	14.00	8.00

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 Taxpayer Relief Act of 2012 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 Heat Pump

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