



# The American Taxpayer Relief Act of 2012

## 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, 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.

AHRI Ref. #	Model Number	Qualifies for $\leq$ 2% of Total Energy Use*
4356173	RGPE-05(E,N)BMKR	10% UP TO \$50
4356174	RGPE-07(E,N)AMKR	10% UP TO \$50
4356175	RGPE-07(E,N)BRQR	10% UP TO \$50
4356176	RGPE-10(E,N)BRMR	10% UP TO \$50
4356177	RGPE-12(E,N)ARMR	10% UP TO \$50

\*This package equipment contains an "advanced main air circulating fan". IRC Section 25C, as reinstated by The American Taxpayer Relief 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 Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 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