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.

TAX CREDIT - 10% OF INSTALLATION COSTS, UP TO $300

AHRI Ref. #	Model Number	EER 95F	SEER	HSPF
936348	RQPM-A024JK	12.00	14.00	8.00
942922	RQPM-A030JK	12.05	14.00	8.00
3588366	RQPM-A037CK	12.00	14.00	8.00
3588367	RQPM-A037JK	12.00	14.00	8.00
3588368	RQPM-A049CK	12.00	14.00	8.00
3588369	RQPM-A049JK	12.00	14.00	8.00
3610306	RQPM-A043CK	12.00	14.00	8.00
3610307	RQPM-A043JK	12.00	14.00	8.00
939660	RQPM-A060CK	12.00	14.00	8.00
938557	RQPM-A060JK	12.00	14.00	8.00

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 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