



Energy Policy Act of 2005

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 Dec. 31, 2005 and before Jan. 1, 2008 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code:

Model	AFUE	Tax Credit Amount
UGGD-09E/NZCMS	91.2%	\$50
UGGD-10E/NZCMS	91.3%	\$50
UGGD-12E/NRCMS	92.4%	\$50

IMPORTANT NOTICE:

Before filing for a tax credit on one of the above-listed models, Ruud Air Conditioning Division recommends that Consumers consult with a tax professional to review the Energy Policy Act of 2005 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.

Karla Lynn
Heating Products Manager,
Ruud Air Conditioning Division

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