

# THE CONSOLIDATED APPROPRIATIONS ACT OF 2021

## 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 models listed on the following pages of this document (if placed in service after December 31, 2017 and before January 1, 2022 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code. The maximum amount an eligible homeowner may receive in federal tax credits for purchasing and installing qualifying products, whether those purchases are in the form of upgraded windows, installation, HVAC equipment or other eligible improvements, is 10% of the installed cost, up to \$500.

### 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 Consolidated Appropriations Act of 2021 and its application in reference to Section 25C of the Internal Revenue Code.



Chris Day

Vice President, Product Strategy & Engineering,  
Ruud Air Conditioning Division

### MANUFACTURER

Ruud Air Conditioning Division  
5600 Old Greenwood Road  
Fort Smith, AR 72908

### 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.





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**TAX CREDIT—10% OF INSTALLED COSTS, UP TO \$500 OR A SPECIFIC AMOUNT FROM \$50–\$300**

QUALIFYING EQUIPMENT														
SPLIT AIR CONDITIONERS <sup>1</sup> (≥16 SEER/≥13 EER)		SPLIT HEAT PUMPS <sup>1</sup> (≥15 SEER / ≥12.5 EER / ≥8.5 HSPF)		GAS FURNACES (≥ 95% AFUE)  AFUE Tax Credit: \$150 AMACF Tax Credit: \$50 <sup>2</sup>		PACKAGE AIR CONDITIONERS (≥14 SEER / ≥12 EER)			PACKAGE HEAT PUMPS (≥14 SEER / ≥12 EER / ≥8 HSPF)			PACKAGE GAS ELECTRIC UNITS (≥14 SEER / ≥12 EER)		
Model #	Tier / Series	Model #	Tier / Series	Model #	Tier / Series	Model #	Tier / Series	Tonnage	Model #	Tier / Series	Tonnage	Model #	Tier / Series	Tonnage
UA20	Ultra	UP20	Ultra™	U98V <sup>3</sup>	Ultra™	RACA15	Achiever®	2, 2.5, 3, 3.5 & 4	RQRM	Ultra™	2, 2.5, 3, 3.5 & 4	RGEA16	Ultra™	2 & 3
UA17 (EcoNet®)	Achiever Plus®	UP17	Achiever Plus®	U97V <sup>3</sup>	Ultra™	RSPM	Achiever®	2, 2.5, 3, 3.5 <sup>3</sup> & 4				RGEA15	Achiever®	2, 2.5, 3, 3.5 & 4
RA17	Achiever	RP16	Achiever®	U96V <sup>3</sup>	Ultra™									
RA16	Achiever	RP15	Achiever®	R802V <sup>4</sup>	Ultra™									
RA14	Achiever	RP14	Achiever®	R96T <sup>3</sup>	Achiever Plus®									
WA16	Choice	WP14	Choice	R96P	Achiever Plus®									
				R95T <sup>3</sup>	Achiever Plus®									
				R801T <sup>4</sup>	Achiever Plus®									
				R802T <sup>4</sup>	Achiever Plus®									
				R95P	Achiever®									
				R801C <sup>4</sup>	Achiever®									

**<sup>1</sup>The above models qualify only when installed as part of a matched system combination that meet 25C requirements. Not all system combinations qualify. Visit [ahridirectory.org](http://ahridirectory.org) to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications.** <sup>2</sup>AMACF “advanced main air circulating fan” IRS Section 25C, as reinstated by The Consolidated Appropriations Act of 2021, 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. <sup>3</sup>These furnace models ALSO qualify for no more than 2% of furnace total energy usage (AMACF). <sup>4</sup>These furnace models ONLY qualify for no more than 2% of furnace total energy usage (AMACF). <sup>5</sup>RSPMA042 only.