

The Tax Increase Prevention Act of 2014

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 Rheem Air Conditioning Division of Rheem Sales Company, Inc. certifies that the following models (if placed in service after December 31, 2013 and before January 1, 2015 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. # (AFUE and/or "e") | Model | AFUE | 95% AFUE Tax Credit Amount | ≤ 2% of Total Energy Use* |
|-------------------------------|--------------|------|----------------------------|---------------------------|
| 4357103 | RGFG-06EMCKS | 96.0 | 10% UP TO \$150 | 10% UP TO \$50 |
| 4357104 | RGFG-07EMCKS | 95.3 | 10% UP TO \$150 | 10% UP TO \$50 |
| 4357105 | RGFG-09EZCMS | 95.1 | 10% UP TO \$150 | 10% UP TO \$50 |
| 4357106 | RGFG-10EZCMS | 95.4 | 10% UP TO \$150 | |
| 4357107 | RGFG-12ERCMS | 95.6 | 10% UP TO \$150 | |

^{*}This furnace contains an "advanced main air circulating fan". IRC Section 25C, as reinstated by The American Taxpayer 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, Rheem Air Conditioning Division recommends that Consumers consult with a tax professional to review The Tax Increase Prevention Act of 2014 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER:

Rheem Air Conditioning Division 5600 Old Greenwood Koad 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.

Product Manager, Residential Indoor Heating Rheem Air Conditioning Division