

# INFLATION REDUCTION ACT OF 2022: ENERGY EFFICIENT HOME IMPROVEMENT CREDIT (25C)

**IMPORTANT: This form is only applicable to 2023 and 2024 tax years.**

## 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, 2022 and before January 1, 2033 in a homeowner's 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, insulation, HVAC equipment or other eligible improvements, is 30% of the installed cost.

### 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 Inflation Reduction Act of 2022 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

### 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.



**Randy Roberts**

Vice President, Residential Business Development,  
Ruud Air Conditioning Division





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TAX CREDIT—30% OF EQUIPMENT AND INSTALLATION COSTS (UP TO \$600 FOR QUALIFIED AIR CONDITIONERS, UP TO \$600 FOR QUALIFIED FURNACES AND UP TO \$2000 FOR QUALIFIED HEAT PUMPS)

QUALIFYING EQUIPMENT					
SPLIT AIR CONDITIONERS <sup>1</sup> [≥ 16 SEER2 / ≥ 12.0 EER2]	SPLIT HEAT PUMPS <sup>1</sup> - NORTH <sup>2</sup> [≥ 15.2 SEER2 / ≥ 10.0 EER2 / ≥ 8.1 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 58% @ 17°F/47°F or ≥ 70% @ 5°F/47°F]	SPLIT HEAT PUMPS <sup>1</sup> - SOUTH <sup>3</sup> [≥ 15.2 SEER2 / ≥ 11.7 EER2 / ≥ 7.8 HSPF2]	SPLIT NON-DUCTED HEAT PUMPS <sup>1</sup> - NORTH <sup>2</sup> [≥ 16 SEER2 / ≥ 9.0 EER2 / ≥ 9.5 HSPF2 / ≥ 1.75 COP @ 5°F, ≥ 58% @ 17°F/47°F or ≥ 70% @ 5°F/47°F]	SPLIT NON-DUCTED HEAT PUMPS <sup>1</sup> - SOUTH <sup>3</sup> [≥ 16 SEER2 / ≥ 12.0 EER2 / ≥ 9.0 HSPF2]	GAS FURNACES [≥ 97% AFUE]
Model #	Model #	Model #	Model #	Model #	Model #
UA18AZ	UP18AZ	UP18AZ	RO1HGZ42AJ8S	ROSH09BFWJ	U98MV
RA14AZ	UP16AZ	RP15AZ	RO1HHZ12AJ8S	ROSH12BFWJ	U97MV
RA13NZ	RD17AZ	RD17AZ	ROSH09BFWJ	RO1HHZ18AJ3S	
WA14AZ	RD16AZ	RD16AZ	ROSH12BFWJ	RO1HHZ12AJ2S	
WA13NZ	RP15AZ	WP15AZ	RO1HHZ12AJ3S	RO1HHZ09AJ3S	
	WP15AZ		RO1HHZ18AJ3S	RO1HHZ12AJ2H	
			RO1HHZ24AJ3S	ROSH18VGSN	
			RO1HHZ30AJ3S	ROSH24VGSN	
			RO1HHZ12AJ2S	RO1HFZ09AJ2S	
			RO1HHZ09AJ3S	RO1HFZ12AJ2S	
			RO1HHZ12AJ2H	RO1HFZ15AJ2S	
			ROSH18VGSN	RO1HFZ09AJ2H	
			ROSH24VGSN	RO1HFZ12AJ2H	
			ROSH30VGSN	RO1HFZ15AJ2H	
			ROSH36VGSN	RO1HFZ18AJ2H	
			ROSH42VGSN	RO1HFZ24AJ2H	
			RO1HFZ09AJ2S	RO1HFZ30AJ2H	
			RO1HFZ12AJ2S	RO1HHZ09AJ2H	
			RO1HFZ15AJ2S	ROMH18FXZHJ	
			RO1HFZ09AJ2H	ROMH24FXZHJ	
			RO1HFZ12AJ2H	ROMH36FXZHJ	
			RO1HFZ15AJ2H	ROSH18AHXHJ	
			RO1HFZ18AJ2H	ROSH24AHXHJ	
			RO1HFZ24AJ2H	ROSH30AHXHJ	
			RO1HFZ30AJ2H	ROSH09AFFHJ	
			RO1HHZ09AJ2H	ROSH12AFFHJ	
			ROMH18FXZHJ	ROSH15AFFHJ	
			ROMH24FXZHJ	ROSH09AFFJ	
			ROMH36FXZHJ	ROSH12AFFJ	
			ROSH18AHXHJ	ROSH15AFFJ	
			ROSH24AHXHJ	RO1HGZ09AJ1S	
			ROSH30AHXHJ	RO1HGZ09AJ1H	
			ROSH09AFFHJ	RO1HGZ12AJ1S	
			ROSH12AFFHJ	RO1HGZ12AJ1H	
			ROSH15AFFHJ	RO1HGZ15AJ1S	
			ROSH09AFFJ	RO1HGZ15AJ1H	
			ROSH12AFFJ	RO1HHZ18AJ2S	
			ROSH15AFFJ	RO1HHZ24AJ2S	
			RO1HGZ09AJ1S	RO1HHZ09AJ8S	
			RO1HGZ09AJ1H	RO1HHZ12AJ8S	
			RO1HGZ12AJ1S	RO1HHZ18AJ8S	
			RO1HGZ12AJ1H	RO1HHZ09AJ2S	
			RO1HGZ15AJ1S	RO2HFZ18AJ1H	
			RO1HGZ15AJ1H	RO3HFZ24AJ1H	
			RO1HHZ18AJ2S	RO4HFZ36AJ1H	
			RO1HHZ24AJ2S	ROMH18AFXZJ	
			RO1HHZ09AJ8S	RP1724AHJVXA	
			RO1HHZ12AJ8S		
			RO1HHZ18AJ8S		
			RO1HHZ09AJ2S		
			RO2HFZ18AJ1H		
			RO3HFZ24AJ1H		
			RO4HFZ36AJ1H		
			ROMH18AFXZJ		
			RP1724HJVXA		



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QUALIFYING EQUIPMENT							
PACKAGED AIR CONDITIONERS (≥ 15.2 SEER2 / ≥ 11.5 EER2)		PACKAGED HEAT PUMPS - NORTH <sup>2</sup> (≥ 15.2 SEER2 / ≥ 10.0 EER2 / ≥ 8.1 HSPF2)		PACKAGED HEAT PUMPS - SOUTH <sup>3</sup> (≥ 15.2 SEER2 / ≥ 10.6 EER2 / ≥ 7.2 HSPF2)		PACKAGED GAS ELECTRIC UNITS (≥ 15.2 SEER2 / ≥ 11.5 EER2)	
Model #	Tonnage	Model #	Tonnage	Model #	Tonnage	Model #	Tonnage
RACA ZS	2 & 3						
RACX ZS	4 & 5						

<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>North states include: Alaska, Colorado, Connecticut, Idaho, Illinois, Indiana, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Washington, West Virginia, Wisconsin and Wyoming.

<sup>3</sup>Southeast states include: Alabama, Arkansas, Delaware, Florida, Georgia, Hawaii, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and the District of Columbia, US Territories. Southwest states include: Arizona, California, Nevada and New Mexico.