

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

IMPORTANT: This form is applicable to the 2025 tax year.

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 Russell® by Rheem Air Conditioning Division of Rheem Sales Company, Inc. certifies that the models listed on the following pages of this document (if placed in service in the 2025 tax year 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, Russell by Rheem 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

Russell by Rheem 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,
Russell by Rheem 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 \$2,000 FOR QUALIFIED HEAT PUMPS)

QUALIFYING EQUIPMENT			
SPLIT AIR CONDITIONERS¹ (≥ 17 SEER2, ≥ 12.0 EER2)	SPLIT HEAT PUMPS¹ – Path A (≥ 16 SEER2, ≥ 9.8 EER2, ≥ 8.5 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 60% @ 5°F/47°F)	SPLIT HEAT PUMPS¹ – Path B (≥ 16 SEER2, ≥ 11 EER2, 8 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 45% @ 5°F/47°F)	GAS FURNACES (≥ 97% AFUE)
Model #	Model #	Model #	Model #
SA19AY (up to 4 ton) SA16AY (up to 4 ton)	SP19AY (up to 4 ton) RD18AY (up to 4 ton)	SP19AY (up to 4 ton) RD18AY (up to 4 ton)	S98MV S97MV

QUALIFYING EQUIPMENT		
PACKAGED AIR CONDITIONERS (≥ 16 SEER2, ≥ 11.5 EER2)	PACKAGED HEAT PUMPS (≥ 15.2 SEER2, ≥ 10.0 EER2, ≥ 7.2 HSPF2, ≥ 1.75 COP @ 5°F, ≥ 45% @ 5°F/47°F)	PACKAGED GAS ELECTRIC UNITS (≥ 16 SEER2, ≥ 11.5 EER2)
Model #	Model #	Model #
N/A	N/A	N/A

¹The 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 to obtain an AHRI certificate with your system combinations efficiency rating and to confirm tax credit qualifications.