

From: ENERGY STAR [whatshappening@energystar.gov]

Sent: Tuesday, March 28, 2006 2:03 PM

Subject: Tax Credits for ENERGY STAR Qualified Windows, Doors, and Skylights

Dear ENERGY STAR Partner,

The Internal Revenue Service recently published [Guidance Notices](#) for tax credits on home improvements made between January 1, 2006 and December 31, 2007.

Included in the Guidance is a special rule that states:

"A taxpayer may treat an exterior window or skylight that bears an ENERGY STAR label and is installed in the region identified on the label as an Eligible Building Envelope Component and may rely on such ENERGY STAR label, rather than on a manufacturer's certification statement, in claiming the §25C credit."

This rule makes it easy for consumers, manufacturers, retailers, and building contractors to identify eligible products and apply for the tax credit. Instead of wading through the energy codes and obtaining a special manufacturer's certification statement, consumers can simply rely on the ENERGY STAR product qualification label that shows in which climate zone the window or skylight qualifies. Homeowners are advised to keep the ENERGY STAR label, the National Fenestration Rating Council (NFRC) label, and purchase receipts as proof for the IRS, in the event they are audited.

Unfortunately, the above clause does not include storm doors, storm windows, or ENERGY STAR qualified exterior doors. Although still eligible for the tax credit, a manufacturer's certification statement may be used as proof of eligibility for homeowners to apply the credit.

The Manufacturer's Certification Statement must contain the following elements:

- The name and address of the manufacturer.
- Identification of the product as an exterior window or door.
- The make, model number and any other appropriate identifiers of the component.
- A statement that the component is an Eligible Building Envelope Component that qualifies for the credit allowed under §25C.
- In the case of an exterior door, the IECC climate zone(s) in which the product qualifies.
- In the case of a storm window:
 - The classes of exterior window (single pane; double pane, clear glass; double pane, Low-E coating) over which the storm window may be installed and that, in combination with the storm window, satisfy the applicable IECC climate zone criteria.
 - For each of the above class of exterior window, the climate zone(s) in which the product qualifies.
- A declaration, signed by a person currently authorized to bind the manufacturer in such matters, in the following form:

"Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete."

Manufacturers are encouraged to provide a listing of qualified products and the applicable certification information on their web sites to facilitate consumer identification of qualified products.

Manufacturers are also required to retain documentation establishing that the product satisfies the applicable conditions of the IRS Guidance. In the case of an exterior window, exterior door, or skylight the required documentation is the NFRC rating. In the case of a storm window or storm door, the required documentation is left to the manufacturer's discretion.

For more information on the Federal Tax Credits for windows, doors, or skylights, please visit www.energystar.gov/taxcredits or contact Stephanie Cary at 301-588-9387 or slcary@drintl.com.

If you do not wish to receive ENERGY STAR windows, doors and skylights email updates, please email windows@energystar.gov with the subject "unsubscribe" along with your name and organization.