



## Manufacturer's Certification Statement

Issued April, 2009

Western Window, 1815 Madison Avenue, Nampa, ID 83687 provides this Manufacturer's Certification Statement so that you, the purchaser, can verify that certain Western Window doors and windows are eligible for the energy tax credits provided in the American Recovery and Reinvestment Act of 2009.

The American Recovery and Reinvestment Act of 2009 modifies the tax credit for certain energy star components that are purchased and installed from January 1, 2009 through December 31, 2010. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows and doors may qualify for the tax credit if they achieve both a U-factor of .30 or lower and a Solar Heat Gain Coefficient (SHGC) of .30 or lower. The components must also be installed in a dwelling unit in the United States that is owned and used as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least five years.

In accordance with IRS guidelines, including IRS Notice 2006-26 and IRS Notice 2009-53, Western Window has determined that those windows and doors listed on our NFRC Schedule that is available on our web-site, [www.western-window.com](http://www.western-window.com), with the performance criteria required by the IRS qualify for the income tax credit allowed under Section 25C of the Internal Revenue Code.

Thermal performance criteria for our products have been independently tested and verified by the National Fenestration Rating Council (NFRC).

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

Sincerely,

Mike Kober  
General Manager  
Western Window

*IRS guidance indicates that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. Taxpayers should retain this Certificate as part of their tax records. Western Window is not a legal or tax advisor. Western Window expressly disclaims any responsibility for determining whether a purchaser will receive the energy tax credit. Western Window recommends that consumers consult their tax advisors and review IRS guidelines prior to purchasing any window or door product. For further details on the energy tax credit, visit the IRS website ([www.irs.gov](http://www.irs.gov)).*



Install energy-efficient Western Window vinyl windows and doors and qualify for the Stimulus Bill Incentive. In order to qualify for the incentive the window or door must meet or exceed the 2009 Stimulus Bill requirements of a U-Value of .30 or lower and a Solar Heat Gain Coefficient of .30 or lower.

Below is a quick reference list of Western Window products. Qualifying products that meet or exceed the requirement are marked with a Yes on the chart.

Glass Type	Low-E	Low-E	Low-E	Low-E
Gas fill	Air	Air	Argon	Argon
Other		with Grids		with Grids
<b>Western Select</b>				
Slider	No	No	<b>YES</b>	<b>YES</b>
Single Hung	No	No	<b>YES</b>	<b>YES</b>
Picture Window	No	No	No	<b>YES</b>
<b>Platinum</b>				
Slider	No	No	<b>YES</b>	<b>YES</b>
Single Hung	No	No	<b>YES</b>	<b>YES</b>
Picture Window	No	No	<b>YES</b>	<b>YES</b>
Casement	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
Awning	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
Patio Door	No	No	<b>YES</b>	<b>YES</b>

## Here's How the New Federal Energy Tax Credit Program Works<sup>1</sup>

Section 1121 of the stimulus package allows for a federal energy tax credit to homeowners, up to 30% of the cost of window and door replacement (or, a maximum \$1,500 for taxable years 2009 and 2010). To qualify, windows and doors must have a 0.30 U-factor and 0.30 Solar Heat Gain Coefficient (SHGC) or better. Learn more about federal tax credits for energy efficiency on the [ENERGY STAR® website](#).

**Qualifying and receiving your tax credit is easy:**

- Purchase a qualifying Western Window vinyl door or window and save your sales receipt and the NFRC/ENERGY STAR label with your tax documents.
- Have your qualifying windows or doors installed between January 1, 2009 and December 31, 2010.
- Claim the tax credit associated with your qualifying purchase on your federal filing for the 2009 and/or 2010 tax year.



### Special Note:

Based on the best data available, this information is a partial summary of the revisions to the federal tax code (U.S. Code Title 26, Section 25C), as updated by the American Recovery and Reinvestment Act of 2009. Taxpayers should check with IRS regarding updates to the IRS interim guidance in Notice 2006-26. Other energy efficient improvements may apply. Check the [IRS website](#) for more details. Western Window bears no responsibility for the validation of obtaining the tax credit. Western Window Windows & Doors is not a tax advisor and recommends you consult your tax planner and review all IRS guidelines.

Western Window does not intend to provide and is not providing legal or tax advice on this web site and recommends that purchasers consult their own tax advisor to determine whether the windows and doors they purchase qualify for the tax credit.

“ENERGY STAR” is a registered trademark of the U.S. Environmental Protection Agency.

