

## **Tax Credits for 2009 and 2010 Tax Years**

As a result of the recently enacted American Recovery and Reinvestment Act of 2009, changes have been made to the tax credit for energy efficiency improvements made during the 2009 and 2010 tax years. The new law specifies that qualifying products must have both a U-Factor equal to or less than .30 and a Solar Heat Gain Coefficient equal to or less than .30 to qualify.

Eligible products qualify for a tax credit of 30% of the purchase price up to a maximum of \$1500. Please consult your tax advisor and review all IRS guidelines.

Storm products have long been recognized for their energy saving qualities. For this reason, they have been included as part of previous tax credit policies as executed by the Department of Treasury. The IRS Notice 2006-26 interpreted the previous tax law to include storm doors as eligible building component.

Under the new American Recovery and Reinvestment Act of 2009, the IRS will need to update the language in its notice and provide guidance for the changes as they relate to storm products. Until then, we will be unable to provide a Manufacturer's Certification Statement.