

Restorations Windows and Sliding Doors help increase your home's comfort and energy efficiency. **Better yet, if you buy them now, you may qualify for a credit of 30% of the product cost up to \$1,500 on your Federal income tax.\***


## Details

As part of the Economic Stimulus package, the American Recovery and Reinvestment Act of 2009 modifies and extends federal tax credits for eligible building components that improve energy efficiency. To be eligible, windows and doors must have both a U-Factor equal to or less than 0.30 and a Solar Heat Gain Coefficient (SHGC) equal to or less than 0.30.

- Tax credit is for the cost of the product only and does not include installation costs. Be sure to ask for a sales receipt that shows the cost of the product only.
- Tax credit is 30% of the amount paid for the product, up to a maximum of \$1,500 combined for 2009 and 2010 (including other eligible items listed in the IRS Notice).\*\*
- This is a new credit for 2009 and 2010.

## How to Qualify for the Tax Credit\*\*

1. Purchase a qualifying Restorations Window or Sliding Door with an approved glass package. The window or door must have both a U-Factor and SHGC of 0.30 or lower.\*
2. Save your sales receipt and Manufacturer's Certification Statement with your tax documents.
3. Purchase and install qualifying products beginning January 1, 2009 through December 31, 2010, and meet all other requirements outlined in the Federal tax code.\*\*
4. Claim the tax credit associated with your qualifying purchase during your Federal filing for the 2009 and/or 2010 tax year.

		Restorations Windows UltraCore Frame - Triple-Glazed, Krypton90, Low-E Product Type: Vertical Slider	
<b>ENERGY PERFORMANCE RATINGS</b>			
U-Factor (U.S./I-P)		Solar Heat Gain Coefficient	
<b>0.18</b>		<b>0.22</b>	
<b>ADDITIONAL PERFORMANCE RATINGS</b>			
Visible Transmittance		Air Leakage (U.S./I-P)	
<b>0.42</b>		<b>0.1</b>	
Condensation Resistance			
<b>70</b>			
<small>Manufacturer stipulates that these ratings conform to applicable NFRC procedures for determining whole product performance. NFRC ratings are determined for a fixed set of environmental conditions and a specific product size. Consult manufacturer's literature for other product performance information. www.nfrc.org</small>			

\*Many Restorations Windows products with approved glass packages will qualify when used for remodeling, replacement or home improvement. Please consult your tax planner and review all IRS guidelines. Restorations Windows is not a tax advisor.

\*\*The above information is the best available information and 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 the IRS regarding updates to the IRS interim guidance Notice 2006-26 for further details on the tax credit. Other energy efficient improvements may apply; check the following link and the IRS website for more details (<http://www.irs.gov/newsroom/article/0,,id=154657,000.html>). Sunrise Windows bears no responsibility in the validation of obtaining the tax credit. Please consult with a professional tax advisor or the IRS. Additional information can be found at: [www.energystar.gov/taxcredits](http://www.energystar.gov/taxcredits).

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February 17, 2009

## Manufacturer's Certification Statement

Section 25C of the Internal Revenue Code (the "IRC") permits taxpayers to claim a limited tax credit with respect to amounts paid or incurred to purchase "Eligible Building Envelope Components" as that term is defined in IRC § 25C. The tax credit was amended by Section 1121 of H.R.1, "The American Recovery and Reinvestment Act of 2009".

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this Statement that certain Restorations windows and doors are Eligible Building Envelope Components. The taxpayer is not required to attach this Statement to their tax return. However, the taxpayer should retain this Statement for their records.

**The exterior window, skylight, or door has a U-factor and SHGC of 0.30 or below.**

### Restorations Windows

- **All units (except Garden Windows) incorporating one of the following glass systems: UltraU vss, Omega 12, UltraAr90, UltraKr90.\***

Restorations Windows is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of Restorations windows and doors should consult a tax professional.

There may be additional requirements and limitations on claiming tax credits pursuant to IRC § 25C that are not contained in this Statement. This Statement only certifies that certain Restorations windows and doors qualify for tax credits as Eligible Building Envelope Components. This Statement does not certify the amount of tax credits that a taxpayer may receive or that individual taxpayers meet all requirements necessary to obtain such tax credits. Restorations Windows is not responsible or liable for the taxpayer's ability to receive tax credits.

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 and correct and complete.

\* This data is accurate as of February 17, 2009. Due to ongoing product changes, updated test results, or new industry standards or requirements, this data may change over time. Ratings are for sizes specified by NFRC for testing and certification. Ratings may vary depending on use of tempered glass, different grid and decorative glass options, glass for high altitudes, and coastal applications.

A handwritten signature in black ink that reads "Gary Delman". The signature is written in a cursive style.

Gary Delman  
President  
Restorations Windows