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A QUANEX COMPANY

Federal Tax Credits

On February 17, President Obama signed into law the American Recovery and Reinvestment Tax Act of 2009. This bill extends and modifies tax credits for windows, doors, and skylights established in the Energy Policy Act of 2005.

The following guidance is not intended as legal advice, and you should consult a tax professional with specific questions:

- To qualify for the tax credit, windows, doors, and skylights placed in service after February 17, 2009 must have a U-factor and Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30.
- Qualifying products purchased between February 17, 2009 and December 31, 2010 are eligible for a tax credit equal to 30 percent of the product cost. The maximum amount of homeowner credit for all improvements combined (including roofing, insulation, HVAC, and water heaters) is \$1,500 during 2009 and 2010.
- For products purchased between January 1, 2009 and February 16, 2009, the terms of the tax credit are less clear. The Internal Revenue Service will likely clarify these terms in guidance documents expected to release later this year.

Truseal Duralite® insulating glass spacer has been independently modeled (Enermodal Engineering Report TRU903wk U factor US dated February 11th, 2009) in generic PVC windows with a variety of glass options to produce total window u-values and solar heat gain coefficients that meet or exceed the requirements of the federal tax credit. Results may vary with window design and glazing options.



Truseal has been a proud Energy Star partner for over 10 years