



## 2009 Window Film Tax Credits

### Manufacturer's Certification for Compliance with Emergency Economic Stabilization Act of 2008

#### Document purpose

To provide a compliance guide to consumers and dealers as to which Panorama® window film products qualify for Federal Tax Credits under the Emergency Economic Stabilization Act of 2008. This bill extended tax credits for energy efficient home improvements (windows, doors, roofs, insulation, HVAC, and non-solar water heaters). The Act has extended the 2009 residential tax credit for consumers through the end of 2010 and increased the total credit retroactively for qualifying window film installations.

Under section 25C of the Internal Revenue Code (I.R.C.), qualifying window film installations put in service from January 1, 2009 through December 31, 2010 are now eligible for a maximum tax credit of 30% of the window film cost up to \$1500 instead of the previous 10% up to \$500. This credit is in addition to any past credit used. This tax credit only applies to improvements made to a primary residence

#### Manufacturer's Name and Address

##### **Bekaert Specialty Films, LLC**

4540 Viewridge Ave  
San Diego, CA 92123-1637  
877-273-4364, 858-576-0200  
bsftechservice@bekaert.com  
www.panoramafilm.com

#### Eligible building envelope component

An insulation material or system that is specifically and primarily designed to reduce heat loss or gain of a residence.

#### Qualifying components

See tables 1 through 5 to determine Panorama solar-control window film qualifying products for various climate zones, and windows. Although the tax credits for qualifying window film installations have been extended through end of 2010, the stringency for installations to qualify, if at all, will be much more difficult beginning after December 31, 2009, so consumers should be notified that installations which may qualify in 2009 may not do so in 2010. Therefore it would be to the **consumer's advantage to have any such work done before the end of 2009.**

#### Instructions

1. Certified products are sorted by zone then window configuration. Using the map on page 3 determine your climate zone.



2. For each window determine the glazing construction (glass and frame type) of the residence. Glazing type can include single pane clear, single pane tinted, double pane (IG) clear, double pane (IG) tinted, winter low-e or summer low-e. Frame type can include aluminium, wood or vinyl.
3. Qualifying products designated with a "YES" and are found to be in compliance with the Emergency Economic Stabilization Act of 2008 for that climate zone and window configuration.
4. Complete IRS form 5695 and file 2009 Income Tax Returns by April 15, 2010. Forms are downloadable at [www.energystar.gov](http://www.energystar.gov), along with a list of other available energy efficiency tax credits. Maintain copies of the both dealer invoice listing the cost of the film (not the installation) and this manufacturer's certification statement for your records.

#### Additional Notes

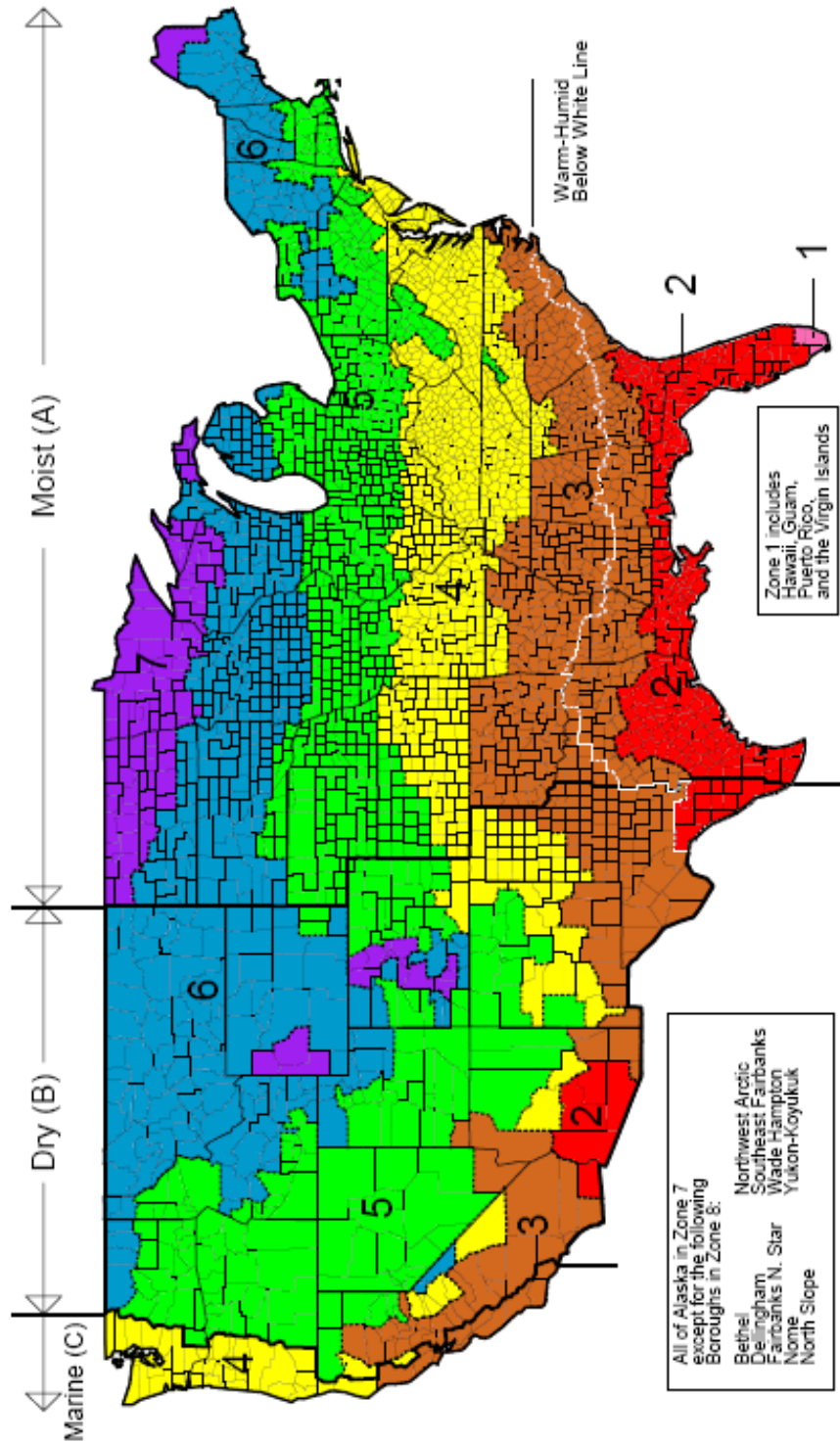
1. For storm windows use the double pane clear or double pane tinted configuration for determining product compliance.
2. Compliance is not dependent on other factors, such as, trees, bushes, adjacent buildings, internal or external shaded devices (screens, blinds, curtains) nor is the orientation of the windows with the residence.
3. If unable to determine the exact glass type use the more conservative value. If you do not know if a window is clear or low-e use the clear. If you know the glazing has a low-e coating but do not know the type use the winter low-e column.
4. Use of the Panorama solar safety versions is allowed as long as the standard film is also a qualifying product.

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.

A handwritten signature in black ink that reads "David Anderson". The signature is written in a cursive, flowing style.

David Anderson  
Vice President Operations and R&D

Map of DOE's Proposed Climate Zones



March 24, 2003



## Climate Zone 1

	<i>Clear Single Pane (Wood Frame)</i>	<i>Clear Single Pane (Vinyl Frame)</i>	<i>Clear IG (Wood Frame)</i>	<i>Clear IG (Vinyl Frame)</i>	<i>Tinted IG (Wood &amp; Vinyl Frame)</i>	<i>Winter Low-e (Vinyl Frame)</i>	<i>Summer Low-e (Vinyl Frame)</i>
Hilite 70	YES	YES			YES	YES	YES
Sterling 70					YES		YES
Sterling 60					YES		YES
Sterling 50	YES	YES		YES	YES	YES	YES
Sterling 40	YES	YES	YES	YES	YES	YES	YES
Sterling 20	YES	YES	YES	YES	YES	YES	YES
Slate 50	YES	YES			YES		YES
Slate 40	YES	YES			YES		YES
Slate 30	YES	YES	YES	YES	YES	YES	YES
Slate 20	YES	YES	YES	YES	YES	YES	YES
Slate 10	YES	YES	YES	YES	YES	YES	YES
Autumn Bronze 30	YES	YES	YES	YES	YES	YES	YES



## Climate Zones 2 & 3

	<i>Clear IG (Wood Frame)</i>	<i>Clear IG (Vinyl Frame)</i>	<i>Tinted IG (Wood &amp; Vinyl Frame)</i>	<i>Winter Low-e (Vinyl Frame)</i>	<i>Summer Low-e (Vinyl Frame)</i>
Hilite 70			YES	YES	YES
Sterling 70			YES		YES
Sterling 60			YES		YES
Sterling 50		YES	YES	YES	YES
Sterling 40	YES	YES	YES	YES	YES
Sterling 20	YES	YES	YES	YES	YES
Slate 50			YES		YES
Slate 40			YES		YES
Slate 30	YES	YES	YES	YES	YES
Slate 20	YES	YES	YES	YES	YES
Slate 10	YES	YES	YES	YES	YES
Autumn Bronze 30	YES	YES	YES	YES	YES



## Climate Zones 4 - 8 & Marine

	<i>Winter Low-e (Vinyl Frame)</i>	<i>Summer Low-e (Vinyl Frame)</i>
Hilite 70	YES	YES
Sterling 70	YES	YES
Sterling 60	YES	YES
Sterling 50	YES	YES
Sterling 40	YES	YES
Sterling 20	YES	YES
Slate 50	YES	YES
Slate 40	YES	YES
Slate 30	YES	YES
Slate 20	YES	YES
Slate 10	YES	YES
Autumn Bronze 30	YES	YES