



# Manufacturer's Certification Statement

## Pertaining to the American Recovery and Reinvestment Act of 2009

### IWC WINDOWS

This Manufacturer's Certification Statement can be relied upon by you, the taxpayer, for verification that certain IWC windows are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009.

The IRS has published tax-related interpretations for "non-business energy property" – which are energy efficiency improvements to the taxpayer's principal residence – in IRS Notice 2006-26. The IRS requires the manufacturer be identified: IWC as the manufacturer of IWC windows.

The IRS defines windows that are eligible for the tax credits of the American Recovery and Reinvestment Act of 2009 as "Eligible Building Envelope Components."

**Following the IRS guidelines, IWC has determined the following IWC windows are Eligible Building Envelope Components and qualify for the credit allowed under Internal Revenue Code Section 25C, when installed as an exterior door in all U.S. climate zones and as indicated below when purchased and installed from January 1, 2009 through December 31, 2010.**

| <b>IWC Windows Eligible for Tax Credits</b><br><b>"Eligible Building Envelope Component", per Internal Revenue Code Section 25C</b><br><b>When Installed as an Exterior Window in all Climate Zones</b> |   |                    |
|---|---|--------------------|
| <b>IWC Windows</b>  | <b>Description</b>  | <b>Entire U.S.</b> |
| Horizontal sliding, single hung, casement, and picture windows of 5500 family with Low E or Low E Xtreme glass and Argon gas  | With glass choices* including: <ul style="list-style-type: none"> <li>• 7/8" insulated glass no grids.</li> <li>• 7/8" insulated glass with sculptured grids.<sup>1 2 3</sup></li> <li>• 7/8" insulated glass with rectangular grids.<sup>1 2</sup></li> </ul>    | <b>Yes</b>         |
| Casement windows of 5500 family with Low E or Low E Xtreme glass and Argon gas  | With glass choices including: <ul style="list-style-type: none"> <li>• 1" insulated glass no grids.</li> <li>• 1" insulated glass with sculptured grids.</li> <li>• 1" insulated glass with rectangular grids.</li> </ul>   | <b>Yes</b>         |
| All sizes horizontal sliding, and single hung windows of 5300 family with Low E or Low E Xtreme glass and Argon gas   | With glass choices* including: <ul style="list-style-type: none"> <li>• 3/4" insulated glass with Super Spacer no grids.<sup>1 2</sup></li> <li>• 3/4" insulated glass with Super Spacer rectangular grids.<sup>1 2</sup></li> </ul>                              | <b>Yes</b>         |
| All sizes of picture windows of 5300 family with Low E glass and Argon gas  | With glass choices including: <ul style="list-style-type: none"> <li>• 3/4" insulated glass with rectangular grids.</li> <li>• 3/4" insulated glass with sculptured grids.</li> </ul>   | <b>Yes</b>         |
| All sizes of picture windows of 5300 family with Low E Xtreme glass and Argon gas   | With glass choices* including: <ul style="list-style-type: none"> <li>• 3/4" insulated glass with no grids.</li> <li>• 3/4" insulated glass with rectangular grids.<sup>4</sup></li> <li>• 3/4" insulated glass with sculptured grids.<sup>4</sup></li> </ul>     | <b>Yes</b>         |
| All sizes of casement and awning windows of 5300 family with Low E or Low E Xtreme glass and Argon gas  | With glass choices* including: <ul style="list-style-type: none"> <li>• 3/4" insulated glass with no grids.</li> <li>• 3/4" insulated glass with rectangular grids.<sup>3 5</sup></li> <li>• 3/4" insulated glass with sculptured grids.<sup>3 5</sup></li> </ul> | <b>Yes</b>         |
| Picture windows of 8200 family with Low E Xtreme glass and Argon gas with Super Spacer  | With glass choices including: <ul style="list-style-type: none"> <li>• 1" insulated glass with no grids.</li> <li>• 1" insulated glass with rectangular grids.</li> <li>• 1" insulated glass with sculptured grids.</li> </ul>                                    | <b>Yes</b>         |

\* <sup>1</sup> HS – SS or DS Only

<sup>2</sup> SH – SS or DS Only

<sup>3</sup> C – SS or DS Only

<sup>4</sup> PW – SS or DS Only

<sup>5</sup> A – SS or DS Only



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## IWC WINDOWS

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.

INTERNATIONAL WINDOW CORPORATION

George L. Hall

Executive Vice President  
Residential Products Group

IRS Notice 2006-26 suggests the taxpayer is not required to attach this certification statement to their tax return. However, the taxpayer should retain this certification statement as part of their tax records. As in all tax matters, the taxpayer is advised to consult their tax professional.

IWC assumes no liability regarding the homeowner's ability to obtain tax credits.