

Manufacturer's Certification for Compliance With the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

<u>Purpose of This Document</u>: This document is intended to help consumers and dealers determine which Madico Window Films are eligible for tax rebates under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

Manufacturer: Madico, Inc 64 Industrial Parkway Woburn, MA 01801

On December 17, 2010, President Obama signed he **Tax Relief**, **Unemployment Insurance Reauthorization**, and **Job Creation Act of 2010** that made some significant changes to the energy efficiency tax credits that were already in effect for the calendar year 2010.

Individuals purchasing qualifying Madico window films placed into service from January 1, 2011 - December 31, 2011 may be eligible for a tax credit under Section 25C of the Internal Revenue Code based.

The IRS allows homeowners to take a tax credit of 10% of the cost of solar control window film installed in their primary residence, with a lifetime maximum credit of \$500 per taxpayer¹. This credit is an addition to any past tax credits already used.

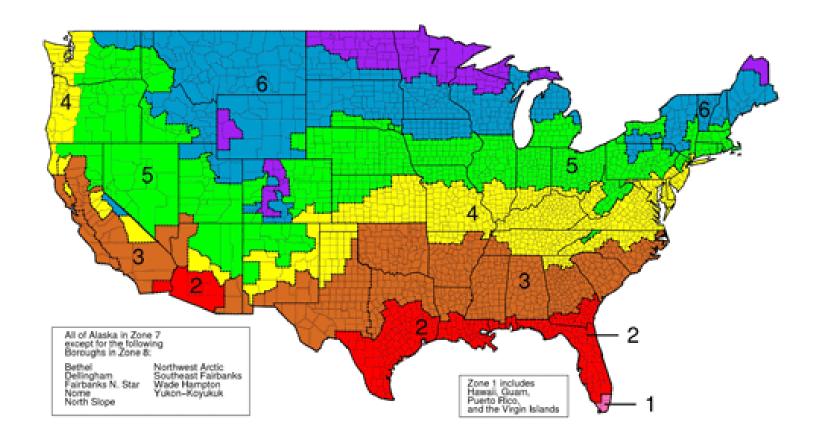
The tax credit is a direct dollar for dollar credit, or reduction, in the amount of taxes you must pay, not just a tax deduction from income. Only the cost of the film itself, and not the installation cost, qualifies for the credit. In order to qualify for the credit, the window film must be installed from January 2011 through December 31, 2011 and must be certified by Madico to be an Eligible Building Component Envelope in your geographic area.

To take advantage of the tax credit, you must do the following:

Make sure the film you have installed qualifies for the credit. Qualifying products vary by the geographical climate zone in which you live.

¹ Subject to a \$500 maximum per homeowner for all improvements combined; i.e. all energy improvements made by the homeowner except for geothermal heat pumps, solar water heaters, solar panels, fuel cells and small wind energy systems. See your tax professional for details and rules outlining rules and limitations to code.

1. Determine your climate zone



2. Determine which window films qualify in your climate zone by glass type

Important Notes

1. In most cases, only windows, skylights and door windows with wood or vinyl frames qualify.

Windows with metal frames do not qualify unless film is marked with a star *

- 2. If unsure about glass type, use the more conservative value.
- *3.* Safety film versions of solar control films also qualify. For example, if RS-440 qualifies, RS-440 4mil and 8mil also qualify.
- 4. Window films qualify as insulation on IECC 2009 code.
- 5. Qualifications are based on IECC 2009 & amendments.
- 6. If you have specific questions about a glass/film combination's eligibility, contact Madico Technical Services.

ZONE 1: U Factor < 1.20, SHGC < 0.35

	Civila Para	Dual	D. J.D.	Dual Pane	Dual Pane	Dual Pane Solar
	Single Pane	Pane	Dual Pane	Clear Summer Low	Clear Winter Low	Control
Film	Clear or Tinted	Clear	Tinted	E E	E E	Low E
DG35				YES	YES	YES
DG45				YES		YES
DG55						YES
MAC3000				YES	YES	YES
MAC4000				YES		YES
MAC5000				YES		YES
MAC6000						YES
NG 20	YES		YES	YES	YES	YES
RS440				YES	YES	YES
SB 221	YES		YES	YES	YES	YES
SB 221 EXSR	YES	YES	YES	YES	YES	YES
SB 25	YES		YES	YES	YES	YES
SB 341				YES	YES	YES
SB 35				YES	YES	YES
SG 220	YES			YES	YES	YES
SG 220 EXSR	YES	YES	YES	YES	YES	YES
SG 330				YES	YES	YES
SG 550				YES	YES	YES
SL 180	YES*	YES	YES	YES	YES	YES
SL 180 EXSR	YES*	YES*	YES*	YES	YES	YES
SL 280				YES	YES	YES
SL 380				YES		YES
SRS 220	YES*	YES	YES	YES	YES	YES
SRS 220 EXSR	YES*	YES*	YES*	YES	YES	YES
SRS 330	YES			YES	YES	YES
SRS 330 EXSR	YES	YES*	YES*	YES	YES	YES
TSG 335				YES	YES	YES

Metal frames do not qualify unless marked with a star st

ZONES 2 & 3: U Factor < 0.65, 0.50, SHGC < 0.35

				Dual Pane	Dual Pane	Dual Pane Solar
	Single Pane	Dual Pane	Dual Pane	Clear Summer Low	Clear Winter Low	Control
Film	Clear or Tinted	Clear	Tinted	E	E	Low E
DG35				YES	YES	YES
DG45				YES		YES
DG55						YES
MAC3000				YES	YES	YES
MAC4000				YES		YES
MAC5000				YES		YES
MAC6000						YES
NG 20			YES	YES	YES	YES
RS440				YES	YES	YES
SB 221			YES	YES	YES	YES
SB 221 EXSR		YES	YES	YES	YES	YES
SB 25			YES	YES	YES	YES
SB 341				YES	YES	YES
SB 35				YES	YES	YES
SG 220				YES	YES	YES
SG 220 EXSR		YES	YES	YES	YES	YES
SG 330				YES	YES	YES
SG 550				YES	YES	YES
SL 180		YES	YES	YES	YES	YES
SL 180 EXSR		YES*	YES*	YES	YES	YES
SL 280				YES	YES	YES
SL 380				YES		YES
SRS 220		YES	YES	YES	YES	YES
SRS 220 EXSR		YES*	YES*	YES	YES	YES
SRS 330				YES	YES	YES
SRS 330 EXSR		YES*	YES*	YES	YES	YES
TSG 335				YES	YES	YES

Metal frames do not qualify unless marked with a star st

ZONES 4-8: U Factor < 0.35, SHGC no limit

	Single Pane	Dual Pane	Dual Pane	Dual Pane Clear	Dual Pane Clear	Dual Pane Solar Control
	Single rune	runc	Dadi i dile	Summer Low	Winter Low	Control
Film	Clear or Tinted	Clear	Tinted	E	E	Low E
DG35				YES	YES	YES
DG45				YES		YES
DG55						YES
MAC3000				YES	YES	YES
MAC4000				YES		YES
MAC5000				YES		YES
MAC6000						YES
NG 20				YES	YES	YES
RS440				YES	YES	YES
SB 221				YES	YES	YES
SB 221 EXSR				YES	YES	YES
SB 25				YES	YES	YES
SB 341				YES	YES	YES
SB 35				YES	YES	YES
SG 220				YES	YES	YES
SG 220 EXSR				YES	YES	YES
SG 330				YES	YES	YES
SG 550				YES	YES	YES
SL 180				YES	YES	YES
SL 180 EXSR				YES	YES	YES
SL 280				YES	YES	YES
SL 380				YES		YES
SRS 220				YES	YES	YES
SRS 220 EXSR				YES	YES	YES
SRS 330				YES	YES	YES
SRS 330 EXSR				YES	YES	YES
TSG 335				YES	YES	YES

Metal frames do not qualify unless marked with a star st

3. Print this Manufacturer's Certification Document

To receive the tax credit, consumers are required to submit IRS Form 5695 with their 2011 Income Tax Return. Retain your original film invoice illustrating the cost of the window film only and a copy of the product's certification from Madico. They do not need to be submitted with your taxes, but should be kept for your records.

Consumers should use the 2009 version IRS Form 5695 when submitting their taxes. The window film credits fall under "insulation" in the Federal Tax Credits for Energy Efficiency program. For more information visit the Energy Star web page for Federal Tax Credits for Energy Efficiency

Under penalties of perjury, I declare that I examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.

Signature

Robert Connelly President & CEO Madico, Inc.