



## Federal Tax Credits 2009 Certification Statement

101 Linus Allain Ave  
Gardner, MA  
1-866-416-3916  
www.swscorp.net

June 1, 2009

### Homeowners Record & Tax Form Submission Information

Contractor Name: \_\_\_\_\_

Contractor Phone Name: \_\_\_\_\_

Homeowner's Principal Residence: \_\_\_\_\_

Product(s): \_\_\_\_\_

Price Paid For Product(s) Not Including Installation: \_\_\_\_\_

Date of Purchase(s): \_\_\_\_\_

**The taxpayer should retain this certificate statement as part of their tax records, although the taxpayer is not required to submit this form with their taxes. This document is not intended to constitute legal or tax advice. The taxpayer is advised to consult their tax professional.**

Specialty Wholesale Supply (SWS), a division of MAKI Corporation assumes no liability regarding the homeowners ability to obtain tax records.

Important note: The IRS shifted its policy on what windows can qualify for the new federal tax credits established by the AARA. All Energy Star qualifying windows could be eligible for up to \$1500 in federal tax credits if purchased before June 1st. After June 1st, only windows with a U and SHGC values of .30 or below will qualify, as always, you should consult your tax professional for a definite assessment of this program.

A handwritten signature in black ink, appearing to read 'Jim LeBlanc', is written over a horizontal line.

Jim LeBlanc  
SWS General Manager  
jleblanc@makicorp.com  
a division of MAKI Corporation



**SPECIALTY WHOLESALE SUPPLY**

A division of MAKI Corporation

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**UNDER THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009**  
Washington — The Treasury Department and the IRS today have issued guidance (Notice 2006-26) on the certification that homeowners may rely on when they claim credits for purchases that make their homes more efficient.

**Tax credit applies to qualified energy efficient home improvements\*.  
Must be a taxpayer's primary residence in the United States.  
Must be used for remodeling or replacement (new construction does not qualify for the new tax credit)Product must be purchased and placed in service during 2009 or 2010.**

### **The following items are eligible:**

- **Insulation systems that reduce heat loss/gain**
- **Exterior windows (including skylights)**
- **Exterior doors**
- **Metal roofs (meeting applicable Energy Star requirements).**

**Tax Credit is 30% of the product cost up to a maximum of \$1,500\*  
\$1,500 is a combined total for 2009 and 2010 energy efficiency improvements including other eligible items listed in the IRS Notice.  
Installation and other labor costs do not qualify for tax credit.**

**As of June 1, 2009, 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.**

**Homeowner needs proof of purchase and product performance\*  
Proof of purchase: Sales receipt (Federal law requires itemized receipts for product(s) only. Product performance: Product labels or manufacturer's certification statement.**