

Dear ENERGY STAR for Windows, Doors, and Skylights Stakeholder:

On April 22, the Internal Revenue Service (IRS) issued a news release about the tax credit for energy efficiency home improvements. This news release is available at <http://www.irs.gov/newsroom/article/0,,id=206869,00.html>

The "Safe Harbor" provision allows the performance terms of the previous window, door, and skylight tax credit to carry over until June 1, 2009. Under the old tax credit, windows, doors, and skylights had to meet or exceed the prescriptive criteria established by the 2001 Supplement of the 2000 International Energy Conservation Code (IECC) or the 2004 Supplement of the 2003 IECC for the climate zone in which the product is installed. Either ENERGY STAR labels or manufacturer certification statements were required to document these requirements for windows and skylights; doors were required to have a manufacturer certification statement. These performance terms and certification requirements will continue until June 1, 2009. The monetary terms of the current tax credit still apply to all window, door, and skylight purchases made in 2009 and 2010.

This is NOT a change in the tax law: As of June 1, all products must meet the U-factor and Solar Heat Gain Coefficient (SHGC) maxima of 0.30. Please note that this is NOT the revised guidance document, which constitutes the final word from the IRS on how the tax credit will be implemented. The IRS plans to issue the revised guidance document later this spring. ENERGY STAR will send out another announcement when this document is available.

Richard H. Karney, P.E.
ENERGY STAR Program Manager
U.S. Department of Energy

If you would like to be removed from the ENERGY STAR for Windows, Doors, and Skylights mailing list, please reply to this e-mail with "Remove" in the subject line.