

**Manufacturer's Certification Statement
Related to**

American Craftsman® Exterior Windows and Doors

that May Qualify as Eligible Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the Consolidated Appropriations Act, 2016 and the Bipartisan Budget Act of 2018

American Craftsman Window and Door Company

P.O. Box 6029

North Brunswick, NJ 08902

This Manufacturer's Certification Statement ("Statement"), dated March 7, 2018 identifies American Craftsman® exterior windows and exterior doors manufactured by American Craftsman Window & Door Company ("American Craftsman") that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Consolidated Appropriations Act, 2016¹ (the "2016 Act") and the Bipartisan Budget Act of 2018² (the "2018 Act").

The 2016 Act and 2018 Act modify the tax credit for certain energy efficient components that are purchased and installed from January 1, 2015 through December 31, 2017. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, doors and skylights may qualify for the tax credit if they meet the applicable ENERGY STAR® program requirements of the climate zone in which the product(s) will be installed. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2016 Act and the 2018 Act, as well as guidance from previous IRS Notices (2006-26 and 2013-70)³, American Craftsman has determined, based on U-Factor and SHGC (Solar Heat Gain Coefficient) ratings certified by the National Fenestration Rating Council (NFRC)⁴, that certain American Craftsman® products meet the Version 6.0 (referred to as 2015) ENERGY STAR program requirements for windows, skylights and exterior doors depending on the ENERGY STAR climate zone. As a result, we have concluded that products that meet the ENERGY STAR program requirements for U-Factor and, as applicable, SHGC as listed in the American Craftsman NFRC Rating/ENERGY STAR v 6.0 (2015) qualification document by ENERGY STAR climate zone listed on the [American Craftsman website](http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate)⁵ is an eligible "Energy Efficient Building Envelope Component" that may qualify for the credit allowed under Section 25C when installed in the applicable ENERGY STAR climate zone, as long as all other requirements of the statute are met. Products with special glass options and custom sizes larger than those listed do not qualify at this time. Information on how to determine the U.S. climate zone where you live can be found at:

http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate

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



Sal Abbate

Senior Vice President and General Manager, Residential and Commercial Pro Division

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¹ Consolidated Appropriations Act, 2016, Pub. L. No. 114-113 (Dec. 18, 2015)

² Bipartisan Budget Act of 2018, Pub. L. No. 115-123 (Feb. 9, 2018).

³As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 26 U.S.C. §25C as revised by Pub. L. No. 115-123 which, as we understand, amends and extends the tax credit through 2017. The information contained in this Statement is based on IRS Notices 2006-26 and 2013-70 and the language of the 2018 Act as we understand it as of the date noted above. American Craftsman may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. American Craftsman does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. American Craftsman bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

⁴ NFRC ratings are based on modeling by a third-party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

⁵ Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time.