

Marketing Memo

To: **Branch & Sales Managers and Sales Reps**
From: Russ Nirella
Subject: Federal Energy Tax Credits – **EXTENSION ANNOUNCEMENT**
Date: October 15, 2008

IRS ENERGY TAX CREDIT DEADLINE EXTENDED!

On October 3, 2008, President Bush signed into law the “Emergency Economic Stabilization Act of 2008” which included an extension of the residential tax credits (which had been in effect in 2006 and 2007) for energy efficient improvements. The previous tax credit expired at the end of 2007.

The extension is for improvements made January 1 thru December 31, 2009.
Improvements made in 2008 are **not** eligible for a tax credit.

The addition to this program of the 2009 tax year has the same criteria and limitations as the original 2006 & 2007 program: the maximum lifetime amount of homeowner credit for **ALL** improvements **combined** is \$500 (of which \$200 is for windows and skylights) during the **three year period** of the tax credit – 2006 thru 2007 AND 2009. The tax credit applies to improvements made to your primary residence **from January 1, 2006 through December 31, 2007 and January 1, 2009 through December 31, 2009**. The exception is that 2008 improvements are **not** eligible.

For more information, go to the ENERGY STAR® web site by clicking on, or typing this link into your browser: <http://www.energystar.gov>. Look at the bottom center of the page for a small box “1040, Tax Credits Under the Energy Bill”. Or, click this link http://www.energystar.gov/index.cfm?c=products.pr_tax_credits. This page will outline all the criteria for claiming the tax credits.

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In the event a homeowner is questioned or audited by the IRS about claiming a tax credit, homeowners should be advised at the time of installation to keep the ENERGY STAR® / NFRC product labels found on each qualified product along with their purchase receipt as proof that their Thermal Industries, Inc. products meet the ENERGY STAR® qualifications for the IRS Tax Credit in their area.

Also, a copy of our "Manufacturer's Certification Statement" is generally a helpful tool in most situations. However, since it is a generic document, it cannot reference information relative to any specific product or glass package.

Again, the ENERGY STAR/NFRC labels, purchase receipt and Manufacturers Certification Statement will *only be needed in the event the homeowner is audited.*

Tax credit and ENERGY STAR® information will soon be updated on our Thermal web site and on www.insidethermal.com.

Please call the Marketing Department with any questions.