



## 2009 & 2010 Window Film Tax Credits

### Manufacturer's Certification for Compliance with American Recovery and Reinvestment Act of 2009

#### Document purpose

To provide a compliance guide to consumers and dealers as to which Panorama® window film products qualify for Federal Tax Credits under the American Recovery and Reinvestment Act of 2009. This bill extended tax credits for energy efficient home improvements (windows, doors, roofs, insulation, HVAC, and non-solar water heaters). The Act has extended the 2009 residential tax credit for consumers through the end of 2010 and increased the total credit retroactively for qualifying window film installations.

Under section 25C of the Internal Revenue Code (I.R.C.), qualifying window film installations put in service from January 1, 2009 through December 31, 2010 are now eligible for a maximum tax credit of 30% of the window film cost up to \$1500 instead of the previous 10% up to \$500. This credit is in addition to any past credit used. This tax credit only applies to improvements made to a primary residence. This certification statement is in compliance as of February 17, 2009 and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) that was in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009.

#### Manufacturer's Name and Address

**Bekaert Specialty Films, LLC**  
4540 Viewridge Ave  
San Diego, CA 92123-1637  
877-273-4364, 858-576-0200  
bsftechservice@bekaert.com  
www.panoramafilm.com

#### Eligible building envelope component

An insulation material or system that is specifically and primarily designed to reduce heat loss or gain of a residence.

#### Qualifying components

See tables 1 through 5 to determine Panorama solar-control window film qualifying products for various climate zones, and windows.



## Instructions

1. Certified products are sorted by zone then window configuration. Using the map on page 3 determine your climate zone.
2. For each window determine the glazing construction (glass and frame type) of the residence. Glazing type can include single pane clear, single pane tinted, double pane (IG) clear, double pane (IG) tinted, winter low-e or summer low-e. Frame type can include aluminium, wood or vinyl.
3. Qualifying products designated with a "YES" and are found to be in compliance with the Emergency Economic Stabilization Act of 2008 for that climate zone and window configuration.
4. Complete IRS form 5695 and file 2009 Income Tax Returns by April 15, 2010 and 2010 Income Tax Returns by April 15, 2011. Forms are downloadable at [www.energystar.gov](http://www.energystar.gov), along with a list of other available energy efficiency tax credits. Maintain copies of the both dealer invoice listing the cost of the film (not the installation) and this manufacturer's certification statement for your records.

## Additional Notes

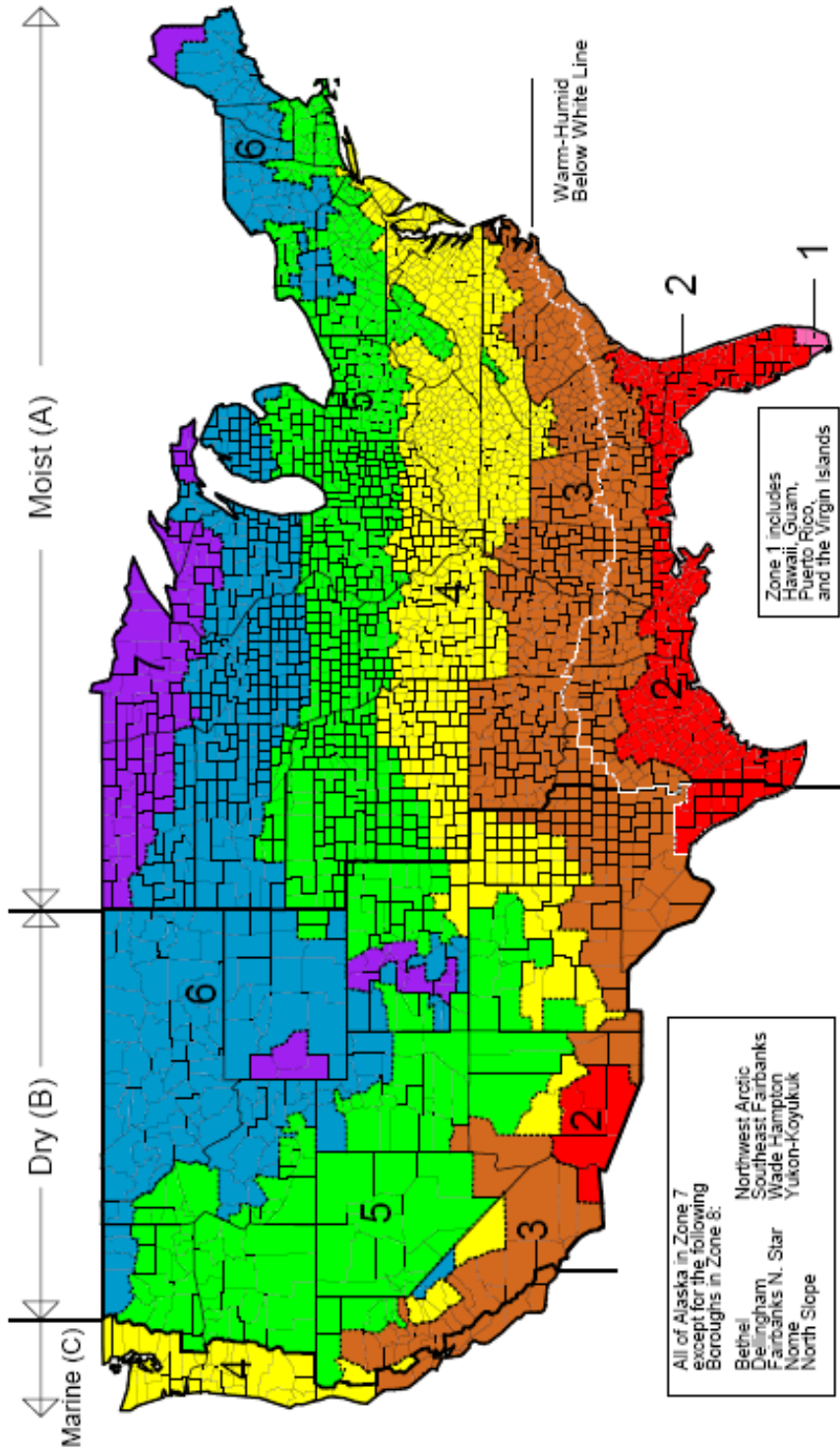
1. For storm windows use the double pane clear or double pane tinted configuration for determining product compliance.
2. Compliance is not dependent on other factors, such as, trees, bushes, adjacent buildings, internal or external shaded devices (screens, blinds, curtains) nor is the orientation of the windows with the residence.
3. If unable to determine the exact glass type use the more conservative value. If you do not know if a window is clear or low-e use the clear. If you know the glazing has a low-e coating but do not know the type use the winter low-e column.
4. Use of the Panorama solar safety versions is allowed as long as the standard film is also a qualifying product.

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

A handwritten signature in black ink that reads "David Anderson". The signature is written in a cursive, flowing style.

David Anderson  
Vice President Operations and R&D

Map of DOE's Proposed Climate Zones



March 24, 2003



## Climate Zone 1

Based on IECC 2009

U-Factor <1.20 & SHGC <0.30

	Single Pane Clear w/Aluminium Frame	Single Pane Clear w/Wood Frame	Double Pane Clear w/Wood Frame	Double Pane Clear w/Vinyl Frame	Double Pane Tinted w/Vinyl Frame	Double Pane Winter Low-E w/Vinyl Frame	Double Pane Summer Low-E2 w/Vinyl Frame
Hilite 70					YES		YES
Sterling 70							YES
Sterling 60							YES
Sterling 50					YES		YES
Sterling 40					YES		YES
Sterling 20	YES	YES	YES	YES	YES	YES	YES
Slate 50					YES		YES
Slate 40					YES		YES
Slate 30					YES		YES
Slate 20	YES	YES			YES		YES
Slate 10	YES	YES	YES	YES	YES	YES	YES
Autumn Bronze 30		YES			YES		YES

## Climate Zone 2

Based on IECC 2009

U-Factor <0.65 & SHGC <0.30

	Single Pane Clear w/Aluminium Frame	Single Pane Clear w/Wood Frame	Double Pane Clear w/Wood Frame	Double Pane Clear w/Vinyl Frame	Double Pane Tinted w/Vinyl Frame	Double Pane Winter Low-E w/Vinyl Frame	Double Pane Summer Low-E2 w/Vinyl Frame
Hilite 70					YES		YES
Sterling 70							YES
Sterling 60							YES
Sterling 50					YES		YES
Sterling 40					YES		YES
Sterling 20			YES	YES	YES	YES	YES
Slate 50					YES		YES
Slate 40					YES		YES
Slate 30					YES		YES
Slate 20					YES		YES
Slate 10			YES	YES	YES	YES	YES
Autumn Bronze 30					YES		YES



### Climate Zone 3

Based on IECC 2009

U-Factor <0.50 & SHGC <0.30

	Single Pane Clear w/Aluminium Frame	Single Pane Clear w/Wood Frame	Double Pane Clear w/Wood Frame	Double Pane Clear w/Vinyl Frame	Double Pane Tinted w/Vinyl Frame	Double Pane Winter Low-E w/Vinyl Frame	Double Pane Summer Low-E2 w/Vinyl Frame
Hilite 70					YES		YES
Sterling 70							YES
Sterling 60							YES
Sterling 50					YES		YES
Sterling 40					YES		YES
Sterling 20			YES	YES	YES	YES	YES
Slate 50					YES		YES
Slate 40					YES		YES
Slate 30					YES		YES
Slate 20					YES		YES
Slate 10			YES	YES	YES	YES	YES
Autumn Bronze 30					YES		YES

### Climate Zones 4 thru 8

Based on IECC 2009

U-Factor <0.35 & SHGC None

	Single Pane Clear w/Aluminium Frame	Single Pane Clear w/Wood Frame	Double Pane Clear w/Wood Frame	Double Pane Clear w/Vinyl Frame	Double Pane Tinted w/Vinyl Frame	Double Pane Winter Low-E w/Vinyl Frame	Double Pane Summer Low-E2 w/Vinyl Frame
Hilite 70						YES	YES
Sterling 70						YES	YES
Sterling 60						YES	YES
Sterling 50						YES	YES
Sterling 40						YES	YES
Sterling 20						YES	YES
Slate 50						YES	YES
Slate 40						YES	YES
Slate 30						YES	YES
Slate 20						YES	YES
Slate 10						YES	YES
Autumn Bronze 30						YES	YES