

Storm windows/doors and use of \$1,500 stimulus tax credit

There have been a lot of questions recently about the eligibility of storm windows/doors for the \$1,500 stimulus tax credit -- through the American Recovery and Reinvestment Act of 2009 (ARRA). The new law increases (from \$500 in 2007) the energy tax credit for homeowners who make energy efficient improvements to their existing homes, raising the amount to 30% or up to \$1,500 towards qualifying improvements placed in service in 2009/2010. The 2009 and 2010 rules establish a higher threshold for the credit that was available in 2007 for products that qualify as "energy efficient" for purposes of this tax credit.

Question: Do storm windows/doors qualify for the \$1,500 tax credit. Answer: YES!

Despite some confusion and misleading information, storm windows and doors do qualify for the tax credit. This chart (http://www.energystar.gov/index.cfm?c=tax_credits.tx_index#c1) from the U.S. Department of Energy, Environmental Protection Agency and Energy Star clearly lists storm windows/doors as eligible products for the tax credit.

Question: Are all storm windows/doors eligible? Answer: NO.

As stated earlier, the 2009/2010 provisions established a higher standard than in 2007 and all eligible storm windows/doors (purchased from June 1, 2009 to December 31, 2010) must have a U-value of 0.30 or lower and solar heat gain coefficient of 0.30 or lower. Here's where the main problem lies regarding questions on eligibility. While it is common for new windows to offer specific qualifications regarding performance, it is difficult to assess for storm windows/doors. Measuring the U-value and solar heat gain of storm windows/doors depends on the performance of the existing window in combination with a storm window, which will always be a case-by-case basis. This can only be tested after storm windows/doors are installed and will vary greatly from building to building.

While some storm window/door manufacturers are marketing their products in conjunction with the tax credit, others are not because the performance standard is difficult to substantiate for all cases. Some are listing classes of exterior windows (single pane, clear glass, double pane, low-E coating, etc.) that a product may be combined with to be eligible in specific climate zones (for a map, go to <http://resourcecenter.pnl.gov/cocoon/morf/ResourceCenter/dbimages/full/973.jpg>).

Question: What do I need to claim the tax credit? Answer: MANUFACTURER'S CERTIFICATION STATEMENT

A Manufacturer's Certification Statement is a signed statement from the manufacturer certifying that the product or component qualifies for the tax credit. Taxpayers must keep a copy of the certification statement for their records, but do not have to submit a copy with their tax return. Some manufacturers are providing these Certificates on their website. Other manufacturers are not, taking a more conservation approach and not issuing these certificates since it's difficult to substantiate on a case-by-case basis. Though there are others, two storm window/door manufacturers that do provide certificates are Gorell (http://www.gorell.com/pages/energy_tax_incentive_act.htm) and Kaufmann (<http://www.kaufmannwindow.com/2009energytaxcredit.htm>).

As always, please check with your tax advisor for advice.

Also, for more information on the stimulus funding, and constantly-expanding case studies, check out the **Perfect Storm webpage(s) on PreservationNation at <http://www.preservationnation.org/resources/public-policy/perfect-storm/>