



Homeowners can claim a Federal tax credit of up to \$500 for upgrading their primary residence with energy efficient windows and exterior doors. This Federal Tax Credit means that homeowners can reduce their income tax by up to ten percent of the purchase price (not including installation costs) of qualified products installed between January 1, 2011 and December 31, 2011.

Credit Amount

Homeowners can claim a credit of 10% up to \$200 of the purchase price of qualifying windows and 10% up to \$500 for qualifying exterior doors. Installation costs are not included. (See "lifetime limits" below.)

Qualifications

- Windows and exterior doors must be installed between January 1 and December 31, 2011.
- Products must be installed in the homeowner's primary residence.
- Products must meet Energy Star published criteria for the Energy Star Climate Zone in which they are installed.

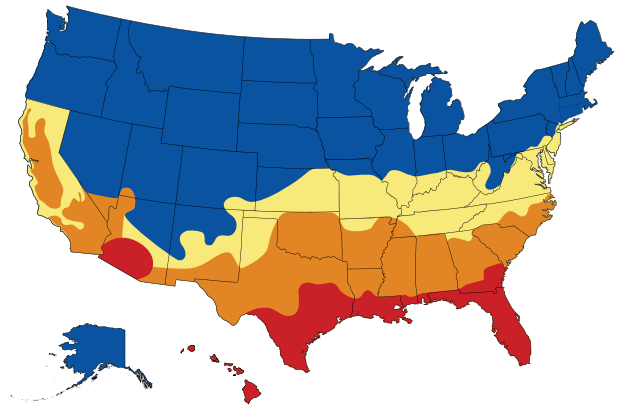
Lifetime Tax Credit Cap

Currently there is a lifetime limit of \$500 (\$200 for windows) in total Federal Tax Credits that a homeowner can claim between January 1, 2006 and December 31, 2011. This \$500 is NOT in addition to the \$1500 limit in 2009-2010. If the homeowner has already reached or exceeded the \$500 limit, they are no longer eligible for additional Federal Tax Credits. The \$500 aggregate lifetime limit includes ALL Federal Tax Credit qualifying products, not just windows and exterior doors. If the homeowner has claimed less than \$500 in Federal Tax Credits, they are still eligible to claim the difference up to the \$200 limit for windows or the \$500 limit for exterior doors.

Claiming Your Federal Tax Credit

- Federal Tax Credit claims should be submitted with your taxes for 2011.
- Homeowners should retain the manufacturer's NFRC certification label with their records, but are not required to submit it with their tax return. U-Factor and Solar Heat Gain Coefficient (SHGC) ratings can be found on the National Fenestration Rating Council (NFRC) label affixed to every window and exterior door manufactured by Park Avenue Windows.

The Energy Star program for windows divides the country into four distinct climate zones to recognize the varying heating and cooling months among the states. For patio doors, there is only one U-Factor and one Solar Heat Gain Coefficient (SHGC) requirement for Energy Star compliance.



Climate Zone	U-Factor	SHGC
Northern Climate Zone	Northern: ≤ 0.30 = 0.31 = 0.32	Any ≥ 0.35 ≥ 0.40
North/Central Climate Zone	North/Central: ≤ 0.32	≤ 0.40
South/Central Climate Zone	South/Central: ≤ 0.35	≤ 0.30
Southern Climate Zone	Southern: ≤ 0.60	≤ 0.27

CRITERIA FOR PATIO DOORS

Glazing Level	U-Factor	SHGC
> 1/2 Lite:	≤ 0.32	≤ 0.30

> means "Greater Than"
< means "Less Than"
= means "Equal To"

For more information:

The government is expected to post additional information at www.energystar.gov. The IRS is expected to post official guidance at www.irs.gov in early 2011.

ENERGY STAR® Website:



THIS DOCUMENT IS NOT INTENDED TO CONSTITUTE LEGAL OR TAX ADVICE. MORE COMPREHENSIVE INFORMATION WILL BE MADE AVAILABLE BY THE IRS. INDIVIDUALS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISERS.