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IRS: 30/30 Delayed Until June 1

Greenbelt, MD, May 6, 2009 – The National Fenestration Rating Council (NFRC) learned on April 22 that the Internal Revenue Service (IRS) has modified the federal income tax credit for energy efficiency home improvements.

Known as the *Safe Harbor* provision, the previous tax credit qualification criteria for windows, doors, and skylights will carry over through May 31, 2009. On and after June 1, 2009, window and doors will have to meet the 0.30 maxima for both U-factor and SHGC. Below is a summary of the federal income tax credit:

Period	Rating/Label Required	Qualifying Criteria	Federal Tax Credit
January 1, 2009 through May 31, 2009	<ul style="list-style-type: none"> ENERGY STAR label Manufacturers Certification Statement 	<ul style="list-style-type: none"> Current ENERGY STAR criteria Meet or exceed the prescriptive criteria established by the 2001 Supplement of the 2000 International Energy Conservation Code (IECC) or the 2004 Supplement of the 2003 IECC for the climate zone in which the product is installed 	<ul style="list-style-type: none"> 30% of purchase price only (no labor) \$1,500 maximum
June 1, 2009 to December 31, 2010	To be determined	<ul style="list-style-type: none"> SHGC \leq 0.30 U-factor \leq 0.30 These ratings required in all climate regions 	<ul style="list-style-type: none"> 30% of purchase price only (no labor) \$1,500 maximum

Further details are available here:

http://www.energystar.gov/index.cfm?c=products.pr_tax_credits#s1

You can also find more information here:

<http://www.efficientwindows.org/taxcredit/taxcredit.cfm>

About NFRC

NFRC is a non-profit organization that administers a voluntary, uniform rating, labeling and certification system for the energy performance of windows, doors, curtain walls, skylights, and other fenestration products. Its members include manufacturers, suppliers,

utilities, consumer groups, representatives from the building and code industries, scientific and educational organizations, and government agencies.