

Manufacturer's Certification Statement

Related to Beechworth® Windows that May Qualify as Eligible Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the Consolidated Appropriations Act, 2016 and the Bipartisan Budget Act of 2018

Beechworth Windows LLC

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This Manufacturer's Certification Statement ("Statement"), dated May 3, 2018, identifies Beechworth® Windows manufactured by Beechworth Windows LLC that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Consolidated Appropriations Act, 2016¹ (the "2016 Act") and the Bipartisan Budget Act of 2018² (the "2018 Act").

The 2016 Act and 2018 Act modify the tax credit for certain energy efficient components purchased and installed from January 1, 2015 through December 31, 2017. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, may qualify for the tax credit if they meet the applicable ENERGY STAR® program requirements of the climate zone in which the product(s) will be installed. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2016 Act and the 2018 Act, as well as guidance from previous IRS Notices (2006-26 and 2013-70)³, Beechworth Windows has determined, based on U-Factor and SHGC (Solar Heat Gain Coefficient) ratings certified by the National Fenestration Rating Council (NFRC)⁴, that certain Beechworth Windows products meet the ENERGY STAR program requirements for windows depending on the ENERGY STAR climate zone. Products that meet the ENERGY STAR program requirements for U-Factor and, as applicable, SHGC and NFRC Rating/ENERGY STAR v 6.0 (2015) as listed on the following charts:

Enegy Star Windows

		Zones			
Glass Type		N	NC	SC	S
Full Frame Windows	Double Hung				
	Standard	X		X	X
	Advanced				
	Max				
	Casement / Awning				
	Standard			X	X
	Advanced				
	Max				
	Casement Picture / Direct set				
	Standard			X	X
	Advanced				
	Max				
	Slider / Triple Slider				
	Standard	X		X	X
	Advanced				
Max					
Insert Windows	Double Hung				
	Standard	X		X	X
	Advanced				
	Max				
	Casement / Awning				
	Standard			X	X
	Advanced				
	Max				
	Casement Picture / Direct set				
	Standard			X	X
	Advanced				
	Max				
	Slider / Triple Slider				
	Standard	X		X	X
	Advanced				
Max					

The NFRC Rating/ENERGY STAR v. 6.0 can be found at:

https://www.energystar.gov/sites/default/files/ES_Final_V6_Residential_WDS_Spec.pdf.

Such products are an eligible "Energy Efficient Building Envelope Component" that may qualify for the credit allowed under Section 25C when installed in the applicable ENERGY STAR climate zone, as long as all other requirements of the statute are met.

Information on how to determine the U.S. climate zone where you live can be found at:

http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate.

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

Eric Ostberg
 Name
GM
 Title

¹ Consolidated Appropriations Act, 2016, Pub. L. No. 114-113 (Dec. 18, 2015)

² Bipartisan Budget Act of 2018, Pub. L. No. 115-123 (Feb. 9, 2018).

³ As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 26 U.S.C. §25C as revised by Pub. L. No. 115-123 which, as we understand, amends and extends the tax credit through 2017. The information contained in this Statement is based on IRS Notices 2006-26 and 2013-70 and the language of the 2018 Act as we understand it as of the date noted above. Beechworth Windows may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Beechworth Windows does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Beechworth bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

⁴ NFRC ratings are based on modeling by a third-party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.