



# Manufacturer's Certificate Statement

## Federal Tax Credit for Installing Energy-Efficient Windows and Doors

ViewPoint exterior windows and patio doors, when purchased with a specific "tax credit low-e glass with argon gas fill," meet or exceed the thermal performance requirements outlined in the American Recovery and Reinvestment Act of 2009, in accordance with Internal Revenue Notice 2006-26.

The American Recovery and Reinvestment Act of 2009 allows for a tax credit of 30% of the purchase price, up to a maximum of \$1,500 for the two-year period, for home improvement products installed in 2009 and 2010.

The products listed below, when ordered with the "tax credit low-e/argon" glass option, will achieve a U-factor of .30 or lower, and a Solar Heat Gain Coefficient (SHGC) of .30 or lower. The actual performance numbers for these products are reflected on each unit's NFRC label, and the specific numbers may vary by series, style and other glass options.

Series	Style
3000	Double Hung, Picture Windows and Shapes
5000	Double Hung, Picture Windows and Shapes
6000*	Double Hung, Picture Windows and Shapes
123/133	Sliders
700/705	Casements/Awnings
311/312/313/314 332/333/334	Patio Doors

\*Simulated Divided Lite (SDL) option not available with tax credit glass option

This Manufacturer's Certification Statement represents that the above mentioned products are "Eligible Building Envelope Components" and this document should be retained for tax record keeping by the homeowner. This document is not intended to constitute legal or tax advice. Individuals should contact their own independent tax advisers.

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

April 1, 2009

Michael H. Cornwell, *EVP Sales and Marketing*  
Atrium Windows and Doors  
(Exclusive manufacturer of ViewPoint Windows & Doors)

300 Welcome Center Blvd., Welcome, NC 27347



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.

Energy Star Websites:



[www.energystar.gov/index.cfm?c=products.pr\\_tax\\_credits](http://www.energystar.gov/index.cfm?c=products.pr_tax_credits)  
[www.energystar.gov/index.cfm?c=windows\\_doors.pr\\_taxcredits](http://www.energystar.gov/index.cfm?c=windows_doors.pr_taxcredits)