

Manufacturer's Certification Statement

Issued February 20, 2013

Elite Windows and Doors provides this Manufacturer's Certification Statement, so that you, the purchaser, can verify that certain MIWD exterior windows and doors are eligible for the energy tax credits allowed by Section 25C of the Internal Revenue Code, as amended by Section 401 of H.R. 8, The American Taxpayer Relief Act of 2012.

The tax credit is allowed for certain energy efficient components that are purchased and installed from January 1, 2012 through December 31, 2013. It allows for a credit of 10% of the cost of a qualified energy efficient improvement, up to \$200 for exterior windows and doors. The qualified energy efficient improvement must be made on an existing home and principal residence, and there is a \$500 maximum lifetime credit for all qualified energy efficient improvements.

In accordance with IRS guidelines, including IRC Section 25C, IRS Notice 2006-26 and IRS Notice 2009-53, Elite Windows and Doors has determined that its windows and doors certified as meeting ENERGY STAR® program requirements are "Eligible Building Envelope Components" qualifying for the Federal income tax credit allowed under Section 25C of the Internal Revenue Code. Elite Windows and Doors meeting ENERGY STAR program requirements in the region in which you live are eligible provided all other requirements of Section 25C are met. Refer to <http://www.energystar.gov> to determine the requirement for your region.

Thermal performance criteria for our ENERGY STAR labeled products have been independently tested as verified by the National Fenestration Rating Council (NFRC).

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

Brian Delia

Brian Delia
Elite Windows and Doors
14305 N 79th, St. Suite F
Scottsdale, AZ 85260

IRS guidelines indicate that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. However, taxpayers should retain this Certification as part of their tax records. Elite Windows and Doors is not a legal or tax advisor. Elite Windows and Doors expressly disclaims any responsibility for determining whether an individual or business will receive the energy tax credit. Elite Windows and Doors recommends consultation with tax advisors and review of IRS guidance prior to purchasing any window or door product for which a tax credit may be claimed. For further details on the energy tax credit visit the IRS website (www.irs.gov).