



**Capitol Glass Northernm Windows**  
2300 E. 63<sup>rd</sup> Avenue  
Anchorage, AK 99507

Phone: 907-272-4433  
Web: www.cgnw.com

## **Manufacturer's Certification Statement Pertaining to the American Recovery and Reinvestment Act 2009**

Section 25 C of the Internal Revenue Code (the "IRC") permits taxpayers to claim a limited tax credit with respect to the amounts paid or incurred to purchase "Eligible Building Envelope Components" as that term is defined in the IRC 25C. The tax credit was amended by Section 1121 of H.R. 1, "The American Recovery and Reinvestment Act of 2009".

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this statement that certain CGNW windows are Eligible Building Envelope Components. The taxpayer is NOT REQUIRED to attach this Statement to their tax return. However, the taxpayer should retain this statement for their records.

The manufacturer of CGNW windows is Capitol Glass Northernm Windows 2300 East 63<sup>rd</sup> Avenue, Anchorage, AK 99507.

IRS Notice 2006-26 provides guidelines for determining what energy-efficient improvements qualify for the tax credit. Pursuant to these guidelines, Capitol Glass Northernm Windows has identified the following windows as Eligible Building Envelope Components that qualify for the tax credit allowed under Section 25 C when installed as an exterior window in the taxpayer's PRIMARY residence. Also required for the credit is that they must be purchased and installed from January 1, 2009 through December 31, 2010.

Product	Glazing	U-Factor (U.S./I-P)	Solar Heat Gain Coefficient	Visible Transmittance
3255 Series Vinyl Awning	Triple Glaze Argon Fill 2 Coats Low E	0.19	0.20	0.34
3255 Series Vinyl Casement	Triple Glaze Argon Fill 2 Coats Low E	0.20	0.19	0.33
3255 Series Vinyl Picture	Triple Glaze Argon Fill 2 Coats Low E	0.15	0.27	0.47
3255 Series Vinyl Awning	Double Glaze Argon Fill Low E	0.30	0.24	0.42
3255 Series Vinyl Casement	Double Glaze Argon Fill Low E	0.28	0.23	0.43

### **Disclaimer**

Capitol Glass Northernm Windows is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of CGNW windows should consult a tax professional. There may be additional requirements and limitations on claiming tax credits pursuant to IRC Section 25C that are not contained in this Statement. This statement only certifies that certain CGNW windows qualify for tax credits as Eligible Building Envelope Components. This Statement does not certify the amount of tax credits that a taxpayer may receive or that individual taxpayers meet all requirements necessary to obtain such tax credits. Capitol Glass Northernm Windows is not responsible or liable for the taxpayer's ability to receive tax credits.

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

Walt Murphy  
Vice President / General Manager  
Capitol Glass Northernm Windows