



Manufacturer's Certification Statement

Pertaining to the American Recovery and Reinvestment Act of 2009

The American Recovery and Reinvestment Act of 2009 allow consumers to receive a Federal Tax Credit for making energy efficient improvements to their home.

This **Manufacturer's Certification Statement** can be relied upon by you, the taxpayer, for verification that certain Polaris Technologies windows and doors are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009.

IRS Notice 2006-26 interprets the tax credit for "non-business energy property," which are energy efficiency improvements to the taxpayer's principal residence. The IRS requires a Manufacturer's Certification Statement for the products being used and requires that the manufacturer be identified:

Polaris Technologies • 500 Victoria Road • Austintown, Ohio 44515

Polaris Technologies hereby certifies that the products listed below are "Eligible Building Envelope Components" that qualify for the tax credit allowed under Internal Revenue Code Section 25C, when installed as an exterior window or door.

In accordance with IRS guidelines, including IRS Notice 2006-26, Polaris Technologies has determined that the products listed on the following pages of this Certification Statement meet the performance criteria of ≤ 0.30 U-factor and $\leq .30$ Solar Heat Gain Coefficient (SHGC) that qualify them for the federal income tax credit allowed under Internal Revenue Code Section 25C.

Thermal performance criteria for the products listed in this Certification Statement have also been independently tested and 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 are true, correct and complete.

A handwritten signature in black ink, appearing to read "Mike Graham".

Mike Graham
Vice President of Manufacturing
Polaris Technologies

IRS Notice 2006-26 suggests that the homeowner does not need to attach the certification statement to their tax return. However, the taxpayer should retain this certification statement as part of their tax records. As in all tax matters, the taxpayer should consult their tax professional in tax-related matters. Polaris Technologies is not a tax advisor and is not intending to provide legal or tax advice.

Polaris Technologies assumes no liability regarding the homeowner's ability to obtain tax credits.

