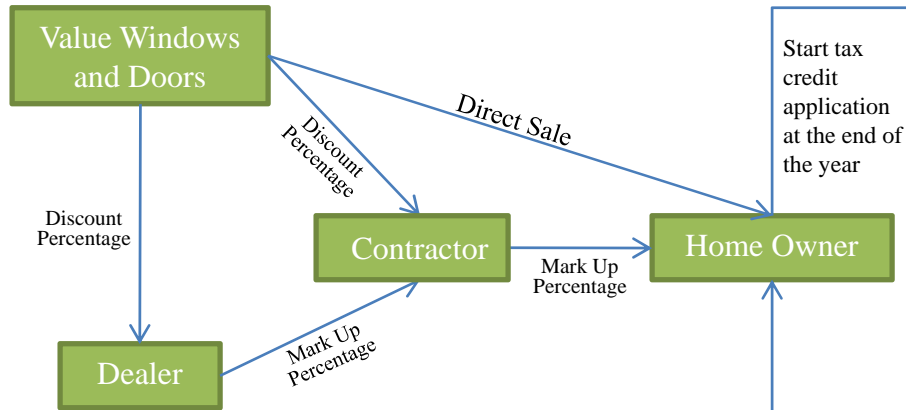


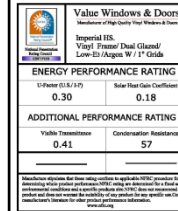
# American Recovery and Reinvestment Act of 2009

How may Value Windows and Doors help you to qualify a tax rebate of 30% of your product cost, up to \$1,500?



**Step 1** Purchase qualifying VALUE's windows and/or doors.

**Step 2** Retain the receipts that show the cost of the qualifying products (without installation charges) and save each NFRC and Energy Star label on each window or door as part of your tax documents.



**Step 3** At the end of the year that your windows and/or doors were installed, provide these tax documents in step 2 to your tax advisor and consult with them about this tax rebate.

**Step 4** After your tax advisor finishes your tax document, submit your tax document to IRS.

Tax credit of 30% of the product cost (up to \$1,500) to home owner

**THE AMOUNT OF CREDIT:** The tax credit is 30% of the cost of the qualifying products up to \$1,500 per household for all improvements. Please notice that this credit applies to **the cost of the product only and does not include installation.**

## UNDERSTANDING THE BILL

American Recovery and Reinvestment Act of 2009 is a part of the recent stimulus legislation that has been passed to modernize the nation's infrastructure and enhance America's energy independence. The new Energy Tax Credit is available when you purchase qualifying windows and doors from Value Windows and Doors.

## ELIGIBILITY OF THE TAX RETURN

1. The windows and doors must have a U-Factor and a Solar Heat Gain Coefficient (SHGC) equal to or less than .30 to qualify. Value Windows and Doors starts providing these products meeting the requirements from **May 04, 2009**.
2. The products must be used to improve an existing home. This tax credit does not apply to new homes.
3. The windows and doors must be "placed in service" between **May 04, 2009** and **December 31, 2010**. "Placed in service" is defined as when the property is ready and available for use.
4. The structure must be the taxpayer's primary residence.

Note: <sup>1</sup>Value Windows does not intend to provide and is not providing legal or tax advice on this letter/card and recommends that purchasers consult their own tax advisor to determine whether the windows and doors they purchase qualify for the tax credit.

<sup>2</sup>To learn more about federal tax credits for energy efficiency go to [www.energystar.gov](http://www.energystar.gov) and [www.irs.gov](http://www.irs.gov). Also you may check rebates and tax incentives in your area.