



Official Manufacturers Certification Statement

As required in the requirements for tax credit, Rusco Window Company manufactures windows that qualify for the Federal Tax Credit under section 25C.

The American Recovery and Reinvestment Act of 2009 details:

- Must be "placed in service" from January 1, 2009 through December 31, 2010
- Must be for taxpayer's principal residence.
- Tax credit is 30 % of product cost up to \$1,500 which is the maximum total amount that can be claimed for all products placed in service in 2009 & 2010 for most home improvements.

The Act also states as of June 1st 2009 Replacement Windows, Skylights, and External Doors: Eligible replacement windows and doors must be equal to or below a 0.30 U Factor and Solar Heat Gain Coefficient. The IRS has indicated that homeowners may not rely on the ENERGY STAR label on the window alone to determine if such products qualify for the tax credit for non business energy property under section 25C of the Internal Revenue Code.

Rusco Window Company certifies the following windows listed are "Eligible Building Envelope Components" that qualify for the Federal Tax Credit for existing homes which is allowed under the section 25C of The American Recovery and Reinvestment Act of 2009.

Qualifying Products

Series/ Model	Product	Glass	Gas Fill	Grid	Qualifies
Proweld/ Double Hung	Double Hung	Low E	Argon	With or without	Yes
Trustguard/ Horizontal Slider	2 lite Slider	Low E	Argon	With or without	Yes
Trustguard/ Replacement Picture Window	Picture Window	Low E	Argon	With or without	Yes

All specific window performance and test ratings can be found at www.nfrc.org under the Certified Products Directory.

Disclaimer

The information above is not intended as legal or professional tax advice. You should consult a tax professional with specific questions regarding this tax credit.

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.

Ron Spangler
President
Rusco Window Company