



## Manufacturer's Certification Statement

Related to

**Renewal by Andersen® Exterior Windows and Andersen® Doors**

**that May Qualify as Energy Efficient Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the Further Consolidated Appropriations Act of 20**

**Renewal by Andersen LLC  
99 Jamaica Avenue South  
Cottage Grove, MN 55016**

This Manufacturer's Certification Statement ("Statement"), dated January 20, 2020 identifies Renewal by Andersen® exterior windows manufactured by Renewal by Andersen LLC ("Renewal by Andersen") and Andersen® exterior doors manufactured by Andersen Corporation ("Andersen") that may qualify as "Energy Efficient Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Further Consolidated Appropriations Act of 2020<sup>1</sup> (the "2020 Act").

The 2016 Act and 2018 Act modify the tax credit for certain energy efficient components that are purchased and installed from January 1, 2018 through December 31, 2020. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, doors and skylights may qualify for the tax credit if they meet the applicable ENERGY STAR® program requirements of the climate zone in which the product(s) will be installed. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2020 Act, as well as guidance from previous IRS Notices (2006-26 and 2013-70)<sup>2</sup>, Renewal by Andersen has determined, based on U-Factor and SHGC (Solar Heat Gain Coefficient) ratings certified by the National Fenestration Rating Council (NFRC)<sup>3</sup>, that certain Renewal by Andersen® products meet the Version 6.0 (referred to as 2015) ENERGY STAR program requirements for windows, skylights and exterior doors depending on the ENERGY STAR climate zone. As a result, we have concluded that products that meet the ENERGY STAR program requirements for U-Factor and, as applicable, SHGC as listed in the Renewal by Andersen and NFRC Rating/ENERGY STAR v 6.0 (2015) qualification documents by ENERGY STAR climate zone listed on the [Renewal by Andersen website](#)<sup>4</sup> is an eligible "Energy Efficient Building Envelope Component" that may qualify for the credit allowed under Internal Revenue Code Section 25C when installed in the applicable ENERGY STAR climate zone, as long as all other requirements of the statute are met. Products with special glass options and custom sizes larger than those listed do not qualify at this time. Information on how to determine the U.S. climate zone where you live can be found at: [http://www.energystar.gov/index.cfm?fuseaction=windows\\_doors.search\\_climate](http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate)

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

Paul Delahunt

President, Renewal by Andersen

"Renewal by Andersen" and all other marks where denoted are trademarks of Andersen Corporation. ©2020 Andersen Corporation. All rights reserved.

<sup>1</sup> Further Consolidated Appropriations Act, 2020, Pub. L. No. 116-94 (Dec. 20, 2019).

<sup>2</sup>As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under Section 25C of the Internal Revenue Code as revised by H.R. 1865 and signed into law on December 20, 2019 which, as we understand, amends and extends the tax credit through 2020. The information contained in this Statement is based on IRS Notices 2006-26 and 2013-70 and the language of the 2020 Act as we understand it as of the date noted above. Renewal by Andersen may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Renewal by Andersen does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Renewal by Andersen bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

<sup>3</sup> NFRC ratings are based on modeling by a third-party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

<sup>4</sup> Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time.