



## **Manufacturer's Certification Statement**

Issued December 2022

MI Windows and Doors, LLC (MI) provides this Manufacturer's Certification Statement so that you, the homeowner, can verify that certain MI exterior windows and doors are eligible for the energy tax credits allowed by Section 25C of the Internal Revenue Code. The Inflation Reduction Act of 2022 extended the credit through December 31, 2022.

This latest legislation retroactively extends the following tax provisions through 2022 for certain energy-efficient windows and doors that are purchased and installed from January 1, 2022, through December 31, 2022. It allows for a credit of 10% of the cost of a qualified energy-efficient improvement, up to \$200 for windows, not including installation. The qualified energy-efficient improvement must be made on the taxpayer's existing home and principal residence. There is a \$500 maximum lifetime credit for all qualified energy-efficient improvements.

In accordance with IRS guidelines, including IRC Section 25C, IRS Notice 2006-26 and IRS Notice 2009-53, MI has determined that its windows and doors certified as meeting ENERGY STAR® V.6 program requirements are "Eligible Building Envelope Components" qualifying for the Federal income tax credit allowed under Section 25C of the Internal Revenue Code. MI windows and doors meeting ENERGYSTAR program requirements in the region you live are eligible, provided all other requirements of Section 25C are met. Refer to <http://www.energystar.gov> to determine the requirement for your region.

You can also see a list of products from MI that qualify in your state by visiting:  
<https://miwindows.com/why-mi/energystar>.

Thermal performance criteria for MI's ENERGY STAR labeled products have been independently tested as verified by the National Fenestration Rating Council® (NFRC).

IRS guidelines indicate that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. However, taxpayers should retain this Certification as part of their tax records.

MI is not a legal or tax advisor. MI expressly disclaims any responsibility for determining whether an individual or business will receive the energy tax credit. MI recommends consultation with tax advisors and a review of IRS guidance prior to purchasing any window or door product for which a tax credit may be claimed. For further details on the energy tax credit, visit the IRS website ([www.irs.gov](http://www.irs.gov)).