



Energy Efficiency Tax Credit Information Window and Door Tax Credit FAQs

The tax credit made available to homeowners as part of Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, signed into law December 17, 2010, extends certain energy efficient tax credits for qualifying windows, skylights, and exterior doors for a period of one year.

What windows and doors are eligible for the credit?

Windows, skylights and exterior doors that meet the ENERGY STAR rating.

How much is the tax credit?

The tax credit is \$200 for windows and skylights and \$500 for exterior doors. The maximum credit for all taxable years for qualifying products is \$500 — no more than \$200 of the credit can be attributable to expenses for windows and skylights.

What percentage of the product(s) purchase price is eligible?

Ten percent of the purchase price up to the cap listed in #2 (not including labor or materials for installation).

When does the tax credit take effect and how long does it last?

The tax credit begins January 1, 2011 and expires December 31, 2011. Purchasers of qualifying windows, skylights, and exterior doors must have them installed in their principal residence by December 31, 2011.

How does the tax credit compare to the previous credits? Are consumers who took advantage of those credits eligible for the new tax credit?

The 2011 tax incentives revert to the 2005-2008 levels: 10% of the cost installing efficient windows. Anyone who has taken advantage of the 2006- 2010 programs cannot apply for incentives that exceed the cap. Example: if a consumer claimed \$500 in 2006 for a qualifying exterior door, the tax credit is exhausted; if only \$300 was claimed in 2009, \$200 can still be claimed for a total of \$500.

Where can I get more information on the tax credits?

Visit <http://www.energystar.gov/index.cfm?c=home.index>. The IRS will issue additional specific guidance soon. Check <http://www.irs.gov> for updated information.

This information represents the best information available as of December 20, 2010. It summarizes the changes to the IRS Federal Tax Code (US Code Title 26, Section 25C) amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Contact an accountant or other tax professional for advice related to the specific tax credits.

ENERGY STAR® Qualification Criteria for Residential Windows, Doors, and Skylights

Windows

Climate Zone	U-Factor ¹	SHGC ²	
Northern	≤ 0.30	Any	Prescriptive
	≤ 0.31	≥ 0.35	Equivalent Energy Performance
	≤ 0.32	≥ 0.40	
North-Central	≤ 0.32	≤ 0.40	
South-Central	≤ 0.35	≤ 0.30	
Southern	≤ 0.60	≤ 0.27	

Doors

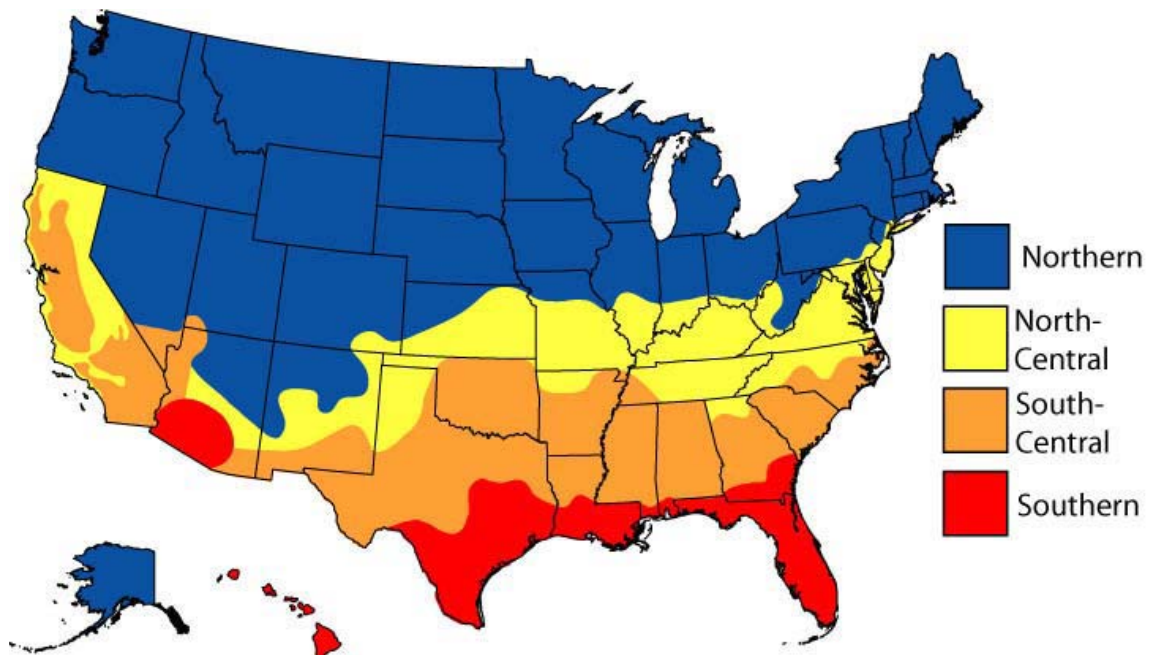
Glazing Level	U-Factor ¹	SHGC ²
Opaque	≤ 0.21	No Rating
≤ ½-Lite	≤ 0.27	≤ 0.30
> ½-Lite	≤ 0.32	≤ 0.30

Skylights

Climate Zone	U-Factor ¹	SHGC ²
Northern	≤ 0.55	Any
North-Central	≤ 0.55	≤ 0.40
South-Central	≤ 0.57	≤ 0.30
Southern	≤ 0.70	≤ 0.30

¹ Btu/h.ft².°F

² Fraction of incident solar radiation



			Double Pane																								
			Supreme						Supreme ²						Supreme ² *Foam fill						XL						
			CS-AR						SC-AR						SC-AR						CSB70-AR						
			U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	
UltraWeld Double Hung	Single Strength	No Grid	0.30	0.36					0.30	0.30																	
		Grid	0.30	0.32					0.30	0.27												0.30	0.29				
	Double Strength	No Grid	0.30	0.36					0.30	0.29												0.30	0.29				
		Grid	0.30	0.32					0.30	0.26												0.30	0.26				
ThermalWeld Double Hung <i>*Foam & Non Foam opt.</i>	Single Strength	No Grid	0.31	0.37					0.31	0.30					0.29	0.30											
		Grid	0.31	0.33					0.31	0.27					0.29	0.27					0.30	0.27					
	Double Strength	No Grid	0.31	0.36					0.31	0.30					0.29	0.30					0.30	0.30					
		Grid	0.31	0.33					0.31	0.27					0.29	0.27					0.30	0.27					
ValuSmart Double Hung <i>*Foam & Non Foam opt.</i>	Single Strength	No Grid	0.31	0.37					0.31	0.31					0.30	0.31					0.30	0.30					
		Grid	0.32	0.34					0.32	0.28					0.30	0.28					0.30	0.27					
	Double Strength	No Grid	0.32	0.37					0.31	0.31					0.30	0.31					0.31	0.30					
		Grid	0.33	0.33					0.32	0.28					0.31	0.28					0.32	0.27					
UltraWeld Slider <i>*Foam & Non Foam opt.</i>	Single Strength	No Grid	0.31	0.36					0.31	0.29					0.30	0.29					0.30	0.29					
		Grid	0.31	0.32					0.31	0.26					0.30	0.26					0.30	0.26					
	Double Strength	No Grid	0.31	0.35					0.31	0.29					0.30	0.29					0.30	0.29					
		Grid	0.31	0.32					0.31	0.26					0.30	0.26					0.30	0.26					
ThermalWeld Slider	Single Strength	No Grid	0.30	0.37					0.30	0.30											0.30	0.30					
		Grid	0.30	0.33					0.30	0.27											0.30	0.27					
	Double Strength	No Grid	0.30	0.36					0.30	0.30											0.30	0.29					
		Grid	0.30	0.32					0.30	0.27											0.30	0.26					
UltraWeld Picture Window	Single Strength	No Grid	0.28	0.41					0.28	0.34											0.28	0.33					
		Grid	0.28	0.37					0.28	0.31											0.28	0.30					
	Double Strength	No Grid	0.28	0.41					0.28	0.34											0.28	0.33					
		Grid	0.28	0.37					0.28	0.30											0.28	0.30					
ThermalWeld Picture Window	Single Strength	No Grid	0.28	0.39					0.28	0.32											0.28	0.32					
		Grid	0.28	0.36					0.28	0.29											0.28	0.29					
	Double Strength	No Grid	0.28	0.39					0.28	0.32											0.28	0.32					
		Grid	0.28	0.35					0.28	0.29											0.28	0.29					
Valu Smart Picture Window	Single Strength	No Grid	0.29	0.42					0.29	0.34											0.28	0.34					
		Grid	0.29	0.38					0.29	0.31											0.28	0.31					
	Double Strength	No Grid	0.29	0.41					0.29	0.34											0.28	0.34					
		Grid	0.29	0.37					0.29	0.31											0.28	0.31					
UltraWeld Casement Picture Window	Single Strength	No Grid	0.29	0.37					0.29	0.30											0.28	0.30					
		Grid	0.29	0.33					0.29	0.27											0.28	0.27					
	Double Strength	No Grid	0.29	0.36					0.29	0.30											0.28	0.29					
		Grid	0.29	0.32					0.29	0.27											0.28	0.26					
UltraWeld Casement	Single Strength	No Grid	0.29	0.31					0.29	0.25											0.29	0.25					
		Grid	0.29	0.28					0.29	0.23											0.29	0.23					
	Double Strength	No Grid	0.29	0.30					0.29	0.25											0.29	0.25					
		Grid	0.29	0.28					0.29	0.23											0.29	0.23					
UltraWeld Awning	Single Strength	No Grid	0.30	0.31					0.30	0.25											0.29	0.25					
		Grid	0.30	0.28					0.30	0.23											0.29	0.23					
	Double Strength	No Grid	0.30	0.30					0.30	0.25											0.29	0.25					
		Grid	0.30	0.28					0.30	0.23											0.29	0.23					

		Triple Pane																		
		Supreme						Supreme ²						Supreme ² *Foam fill						
		CCS-AR						SCC-AR						SCC-AR						
		U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	
UltraWeld Double Hung	Single Strength	No Grid	0.28	0.34				0.28	0.28											
		Grid	0.28	0.31				0.29	0.25											
	Double Strength	No Grid	0.29	0.34				0.29	0.27											
		Grid	0.29	0.30				0.30	0.25											
ThermalWeld Double Hung <small>*Foam & Non Foam opt.</small>	Single Strength	No Grid	0.28	0.35				0.28	0.28					0.26	0.28					
		Grid	0.28	0.31				0.29	0.26					0.27	0.26					
	Double Strength	No Grid	0.29	0.35				0.30	0.28					0.28	0.28					
		Grid	0.31	0.31				0.31	0.25					0.29	0.25					
UltraWeld Slider <small>*Foam & Non Foam opt.</small>	Single Strength	No Grid	0.28	0.34				0.29	0.27					0.28	0.27					
		Grid	0.29	0.30				0.30	0.25					0.29	0.25					
	Double Strength	No Grid	0.30	0.33				0.30	0.27					0.29	0.27					
		Grid	0.30	0.30				0.31	0.24					0.30	0.24					
ThermalWeld Slider	Single Strength	No Grid	0.28	0.35				0.28	0.28											
		Grid	0.28	0.31				0.29	0.25											
	Double Strength	No Grid	0.29	0.34				0.29	0.28											
		Grid	0.29	0.31				0.31	0.25											
UltraWeld Picture Window	Single Strength	No Grid	0.25	0.39				0.26	0.32											
		Grid	0.26	0.35				0.27	0.29											
	Double Strength	No Grid	0.27	0.39				0.27	0.31											
		Grid	0.27	0.35				0.29	0.28											
ThermalWeld Picture Window	Single Strength	No Grid	0.26	0.37				0.26	0.30											
		Grid	0.26	0.34				0.27	0.27											
	Double Strength	No Grid	0.27	0.37				0.27	0.30											
		Grid	0.27	0.30				0.29	0.27											
UltraWeld Casement Picture Window	Single Strength	No Grid	0.26	0.35				0.26	0.28											
		Grid	0.26	0.31				0.28	0.25											
	Double Strength	No Grid	0.27	0.34				0.28	0.28											
		Grid	0.29	0.31				0.29	0.25											
UltraWeld Casement	Single Strength	No Grid	0.27	0.29				0.27	0.24											
		Grid	0.27	0.26				0.28	0.22											
	Double Strength	No Grid	0.28	0.29				0.28	0.23											
		Grid	0.29	0.26				0.29	0.21											
UltraWeld Awning	Single Strength	No Grid	0.29	0.27				0.28	0.24											
		Grid	0.27	0.26				0.28	0.22											
	Double Strength	No Grid	0.28	0.29				0.28	0.23											
		Grid	0.28	0.26				0.29	0.21											

		Triple Pane																							
		Ultimate						Ultimate Plus						Ultimate ²						Ultimate Plus ²					
		CSS-AR						CSS-KR						SSC-AR						SSC-KR					
		U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S
UltraWeld Double Hung	Single Strength	No Grid	0.24	0.29				0.20	0.29					0.24	0.24					0.20	0.24				
	Grid		0.25	0.26				0.21	0.26					0.25	0.22					0.20	0.21				
ThermalWeld Double Hung	Double Strength	No Grid	0.25	0.29				0.20	0.29					0.25	0.24					0.20	0.24				
	Grid		0.26	0.26				0.21	0.26					0.26	0.21					0.21	0.21				
UltraWeld Slider	Single Strength	No Grid	0.24	0.30				0.20	0.30					0.24	0.25					0.20	0.24				
	Grid		0.26	0.27				0.20	0.27					0.25	0.22					0.20	0.22				
ThermalWeld Slider	Double Strength	No Grid	0.26	0.29				0.21	0.30					0.26	0.24					0.21	0.24				
	Grid		0.27	0.26				0.22	0.27					0.26	0.22					0.21	0.22				
UltraWeld Picture Window	Single Strength	No Grid	0.25	0.29				0.20	0.29					0.25	0.24					0.20	0.24				
	Grid		0.26	0.26				0.22	0.26					0.26	0.21					0.21	0.21				
ThermalWeld Picture Window	Double Strength	No Grid	0.26	0.28				0.21	0.28					0.26	0.24					0.21	0.23				
	Grid		0.27	0.25				0.22	0.26					0.27	0.21					0.22	0.21				
UltraWeld Casement	Single Strength	No Grid	0.24	0.30				0.20	0.30					0.24	0.24					0.20	0.24				
	Grid		0.25	0.27				0.21	0.27					0.25	0.22					0.20	0.22				
ThermalWeld Casement	Double Strength	No Grid	0.25	0.29				0.20	0.29					0.25	0.24					0.20	0.24				
	Grid		0.26	0.26				0.21	0.26					0.26	0.22					0.21	0.22				
UltraWeld Awning	Single Strength	No Grid	0.21	0.33				0.16	0.34					0.21	0.27					0.16	0.27				
	Grid		0.23	0.30				0.18	0.30					0.22	0.25					0.16	0.25				
ThermalWeld Awning	Double Strength	No Grid	0.22	0.33				0.17	0.33					0.22	0.27					0.17	0.27				
	Grid		0.23	0.30				0.17	0.30					0.24	0.25					0.18	0.24				
UltraWeld Casement Picture Window	Single Strength	No Grid	0.22	0.32				0.17	0.32					0.22	0.26					0.17	0.26				
	Grid		0.23	0.29				0.17	0.29					0.23	0.24					0.17	0.24				
ThermalWeld Casement Picture Window	Double Strength	No Grid	0.23	0.31				0.18	0.31					0.23	0.26					0.18	0.26				
	Grid		0.24	0.28				0.19	0.29					0.24	0.24					0.19	0.23				
UltraWeld Casement Window	Single Strength	No Grid	0.22	0.30				0.18	0.30					0.22	0.24					0.18	0.24				
	Grid		0.24	0.27				0.18	0.27					0.24	0.22					0.18	0.22				
ThermalWeld Casement Window	Double Strength	No Grid	0.24	0.29				0.19	0.29					0.24	0.24					0.19	0.24				
	Grid		0.25	0.26				0.20	0.26					0.25	0.22					0.20	0.22				
UltraWeld Casement	Single Strength	No Grid	0.24	0.25				0.20	0.25					0.24	0.21					0.20	0.20				
	Grid		0.25	0.23				0.21	0.23					0.25	0.19					0.21	0.19				
ThermalWeld Casement	Double Strength	No Grid	0.25	0.24				0.21	0.25					0.25	0.20					0.21	0.20				
	Grid		0.26	0.22				0.22	0.22					0.26	0.19					0.21	0.18				
UltraWeld Awning	Single Strength	No Grid	0.24	0.25				0.21	0.25					0.24	0.21					0.21	0.20				
	Grid		0.25	0.23				0.21	0.23					0.25	0.19					0.21	0.19				
ThermalWeld Awning	Double Strength	No Grid	0.25	0.24				0.21	0.25					0.25	0.20					0.21	0.20				
	Grid		0.25	0.22				0.21	0.22					0.25	0.19					0.21	0.19				

Patio Door		Supreme					Supreme ²					XL ²							
		CS-AR					SC-AR					CSB70-AR							
		U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S
UltraWeld	No Grid	0.31	0.37					0.31	0.31					0.30	0.22				
	Grid	0.31	0.33					0.31	0.27					0.30	0.19				
ThermalWeld • ValuSmart	No Grid	0.30	0.38					0.30	0.31					0.30	0.22				
	Grid	0.30	0.33					0.30	0.27					0.30	0.19				

Steel Entry Door		No Lite					1/4 Lite					1/2 Lite					3/4 Lite					Full Lite															
		U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S						
Flush / Embossed Panel		0.18	0.01					U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S
Decorative Glass - All Styles				0.20	0.05					0.27	0.16					0.31	0.24					0.33	0.29														
1/2" Clear Glass - Exterior Grids				0.21	0.03					0.32	0.17					0.39	0.26					0.43	0.31														
1/2" Glass - Exterior Grids - Low e / Argon				0.20	0.02					0.27	0.11					0.32	0.16					0.34	0.19														
1" Clear Glass - Internal Grids				0.20	0.03					0.30	0.18					0.36	0.26					0.39	0.31														
1" Clear Glass without Grids				0.20	0.03					0.30	0.20					0.36	0.29					0.39	0.36														
1" Glass - Internal Grids - Low e / Argon				0.20	0.02					0.25	0.11					0.28	0.16					0.30	0.19														
1" Glass without Grids - Low e / Argon				0.20	0.02					0.25	0.12					0.28	0.18					0.30	0.22														

Fiberglass Entry Door		No Lite					1/4 Lite					1/2 Lite					3/4 Lite					Full Lite															
		U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S						
Flush / Embossed Panel		0.19	0.01					U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S	U	SHG	N	NC	SC	S
Decorative Glass - All Styles				0.21	0.03					0.24	0.12					0.27	0.17					0.29	0.22														
1/2" Clear Glass - Exterior Grids				0.22	0.03					0.28	0.13					0.33	0.19					0.36	0.24														
1/2" Glass - Exterior Grids - Low e / Argon				0.21	0.02					0.25	0.08					0.27	0.12					0.29	0.14														
1" Clear Glass - Internal Grids				0.21	0.03					0.27	0.13					0.31	0.19					0.34	0.24														
1" Clear Glass without Grids				0.21	0.03					0.27	0.14					0.31	0.21					0.34	0.26														
1" Glass - Internal Grids - Low e / Argon				0.21	0.02					0.24	0.08					0.26	0.12					0.28	0.15														
1" Glass without Grids - Low e / Argon				0.21	0.02					0.24	0.09					0.26	0.13					0.28	0.16														