



**Manufacturer's Certification Statement  
Pertaining to the  
American Recovery and Reinvestment Act of 2009**

In accordance with the American Recovery and Reinvestment Act of 2009, published February 17, 2009, Minnkota Windows located at 4425 Main Ave, Fargo, ND represents that the following window and door products, are "Eligible Building Envelope Components" that qualify for the federal income tax credit allowed under Section 25C of the Internal Revenue Code:

As of June 1, 2009, all windows and doors must have a U-Factor and Solar Heat Gain Coefficient (SHGC) less than, or equal to, 0.30. You can find the U-Factor and SHGC on the National Fenestration Rating Council (NFRC) label. The following products listed below, meet this requirement.

**Legacy Series:**

**771 Contemporary Picture Window**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)
- (Triple glazed, LoE<sup>2</sup> 272®, Argon with and without grids)

**771 Contemporary Casement and Awning Window**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with and without grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)
- (Triple glazed, LoE<sup>2</sup> 272®, Argon with and without grids)

**772 Colonial Double Slider and 3-Lite Slider**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

**772 Colonial Double Hung**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

**698 Sliding Patio Door**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

**Hinged Patio Door**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with and without grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

**Traditional Series:**

**777 Traditional Single Hung**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

**777 Traditional Single Slider and 3-Lite Slider**

- (Dual glazed, LoE<sup>2</sup> 272®, Argon with grids)
- (Dual glazed, LoE<sup>3</sup> 366®, Argon with and without grids)

To demonstrate eligibility for the tax credit you should save all receipts and the NFRC label affixed to the product(s) which show the certified U-Factor and SHGC ratings  $\leq 0.30$ , a copy of this document and comply with all applicable IRS requirements. Consult IRS rules for additional forms and a complete description of Tax Credit requirements.

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.

Dave Velaski  
Service and Sales Manager  
Minnkota Windows

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- IRS Notice 2006-26 suggests that the taxpayer is not required to attach this certification statement to their tax return. However, the taxpayer should retain this certification statement as part of their tax records. Minnkota Windows assumes no liability for individual's tax filing accuracy. This certificate is provided as a convenience to the purchaser and is not a substitute for professional tax advice. Minnkota Windows recommends that purchasers consult with the IRS or their own tax advisors to determine whether or not they qualify for the Tax Credit.
  - This data is accurate as of April 1, 2010. Due to ongoing product changes, testing and certification(s) and changing industry standards and requirements, this data may change. Minnkota Windows may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained.