

Manufacturer's Certification Statement

2012/2013 Window Film Tax Credits

Pertaining to the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010

PURPOSE:

This Manufacturer's Certification Statement is provided to assist consumers and aid contractors who install Hüper Optik® window film. This statement outlines which Hüper Optik® products qualify for Federal Tax Credits under the <u>American Taxpayer Relief Act of 2012</u> signed into law on January 1, 2013, which extended the federal credit for certain energy efficient home improvements, including qualifying window film installations, for two years at reduced levels from the 2009-2010 credit.

MANUFACTURER NAME/ADDRESS:

Hüper Optik USA 5821 West Sam Houston Parkway North, Suite 400 Houston, Texas 77041

IDENTIFICATION OF COMPONENT:

HüperOptik® Nano-Ceramic Window Films – An insulation material or system primarily designed to reduce heat loss or heat gain in a residential application.

HÜPER C	1	Single Pane Clear or Tinted	Dual Pane Clear or Tinted	Dual Pane Low E, Clear or Tinted	Dual Pane Solar Control Low E Clear or Tinted
HÜPER OPTIK FILM CERTIFICATIONS BY CLIMATE ZONE	Climate Zone 1	F10, F20, TSL 15, TBR 20, Select Drei	F10, TSL 15, TBR 20	No products qualify	F10, F20, F30, F40, C50, C40, C30, ESC 35, ESC 45, Acht, Drei, Sech, TSL15, TSL35, TBR 20, TBR 35
	Climate Zone 2	No products qualify	F10, TSL 15, TBR 20	No products qualify	F10, F20, F30, F40, C50, C40, C30, ESC 35, ESC 45, Acht, Drei, Sech, TSL15, TSL35, TBR 20, TBR 35
	Climate Zone 3	No products qualify	F10, TSL 15, TBR 20	No products qualify	F10, F20, F30, F40, C50, C40, C30, ESC35, ESC45, Acht, Drei, Sech, TSL15, TSL35, TBR 20, TBR 35
	Climate Zone 4-8	No products qualify	No products qualify	No products qualify	F10, F20, F30, F40, C60, C50, C40, C30, ESC 35, ESC 45, Acht, Drei, Sech, TSL 15, TSL 35, TBR 20, TBR 35

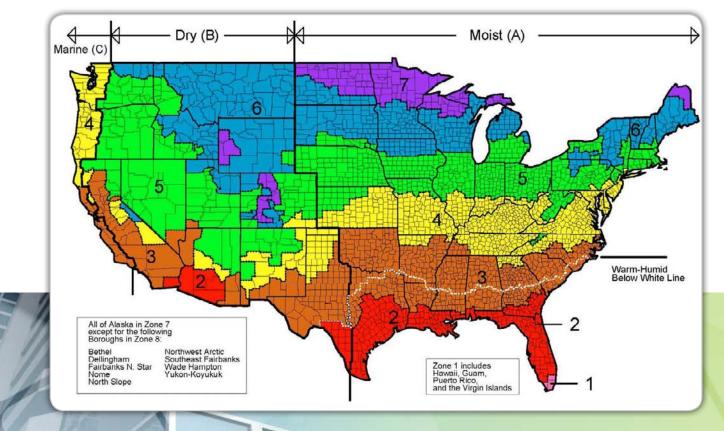
Hüper Optik USA certifies that this list of Hüper Optik® solar window films meet the Internal Revenue Service requirements as an insulation material designed to reduce heat loss or heat gain of a dwelling unit and therefore qualifies as an Eligible Building Envelope Component under Section 25C of the Internal Revenue Code:

- 1) When installed between January 1, 2012 through December 31, 2013
- 2) For a maximum tax credit of 10% of the window film cost up to \$500.00 if the tax credit has not been claimed in a previous taxable year
- If the tax credit was claimed in a previous taxable year, consult a tax professional to determine your remaining eligibility
- 4) Only for installations made to existing homes, new construction and rentals are eligible
- 5) Only for installations made to a primary residence (no commercial property, additional or vacation homes)

As of February 1, 2011, this certification statement is in compliance and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) that was in effect on the date of the enactment of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010.

INSTRUCTIONS:

- 1) Products are sorted by zones. Using the map below, determine your climate zone.
- 2) Classify the glass type / category for each window, door or skylight as follows: (a) Single Pane Clear or Tinted (b) Dual Pane Clear or Tinted (c) Dual Pane Low-E Clear or Tinted or (d) Dual Pane Solar Control Low-E Clear or Tinted
- 3) Refer to the list of qualifying products on page 1 to verify which Hüper Optik® solar window films meet the criteria for your climate zone.



NOTES:

- 1) Only windows, skylights or door windows with wood or vinyl frames can have qualifying product installed to receive the tax credit. Windows, skylights or door windows with aluminum or other metal frames do not qualify.
- 2) For storm windows, refer to the dual pane clear or tinted listings for compliance. No metal frames.
- 3) Qualification is not determined by the presence or absence of (a) dividers (b) screens (c) shading devices (exterior or interior).
- 4) Qualification is not determined by shading from (a) foliage (b) buildings (c) homes (d) overhangs.
- 5) If unable to determine the glass type, use the more conservative value.
- 6) This list of qualifying Hüper Optik® product does not ensure warranty coverage. Please ask your HüperOptik® dealer for complete warranty information.
- 7) Use of the Hüper Optik® solar safety versions is permissible as long as the standard film is also a qualifying product.
- 8) The Internal Revenue Service (IRS) has not yet made a determination as to what documentation a homeowner must retain when claiming this tax credit. Until the IRS issues a guidance document for this tax credit, homeowners should save all available documentation, such as purchase receipts and manufacturers' certification statements.

Film certification letters are available for download at: www.huperoptikusa.com



