

Manufacturer's Certification Statement  
MI Windows and Doors | Milgard Windows and Doors | Sunrise Windows and Doors  
Issued December 2022

MITER Brands™ provides this Manufacturer's Certification Statement so that you, the homeowner, can verify that certain exterior windows and doors manufactured by MITER Brand companies MI Windows and Doors, LLC ("MI"), Sunrise Windows, Ltd ("Sunrise"), and Milgard Manufacturing LLC ("Milgard") are eligible for the energy tax credits allowed by Section 25C of the Internal Revenue Code. The Inflation Reduction Act of 2022 extended this 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, 2012 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 owned home and principal residence. During this period, 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, MITER Brands has determined that MI, Sunrise, and Milgard windows and doors certified as meeting ENERGY STAR® V.6 program requirements are "Eligible Building Envelope Components" qualifying for this Federal income tax credit. MI, Sunrise, and Milgard windows and doors meeting ENERGY STAR 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 requirements and qualifying products for your region.

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

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

Kevin Anez, VP of Engineering and Product Development



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

MITER Brands 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)).