

## STORM WINDOWS AND TAX CREDITS

Windows are an important character defining feature of an historic building and so property owners are often encouraged (and in some cases required) to retain their original windows. That does not preclude a property owner from obtaining energy efficiency and utilizing the \$1,500 stimulus tax credit through the American Recovery and Reinvestment Act of 2009. One option to increase efficiency is storm windows. Follows are answers to some frequently asked questions about storm windows and the credits.

**Question: Aren't all storm windows ugly? Answer: No.**

Not all storm window designs are created equal. When shopping for storm windows choose frames that set within the window opening (*blind-stop*) and attach to the exterior sash stop. Matching the meeting rail of the storm window to the window's meeting rail and painting the storm to match the window sashes also provides for a relatively "invisible" storm window.

**Question: Do storm windows/doors qualify for the \$1,500 tax credit. Answer: YES!**

Storm windows and doors do qualify for the tax credit. This chart ([http://www.energystar.gov/index.cfm?c=tax\\_credits.tx\\_index#c1](http://www.energystar.gov/index.cfm?c=tax_credits.tx_index#c1)) from the U.S. Department of Energy, Environmental Protection Agency and Energy Star clearly lists storm windows/doors as eligible products for the tax credit.

**Question: Are all storm windows/doors eligible? Answer: NO.**

All eligible storm windows/doors (purchased from June 1, 2009 to December 31, 2010) must have a U-value of 0.30 or lower and solar heat gain coefficient of 0.30 or lower. While it is common for new windows to offer specific qualifications regarding performance, it is difficult to assess for storm windows/doors. Measuring the U-value and solar heat gain of storm windows/doors depends on the performance of the existing window in combination with a storm window, which will always be a case-by-case basis.

While some storm window/door manufacturers are marketing their products in conjunction with the tax credit, others are not because the performance standard is difficult to substantiate for all cases. Some are listing classes of exterior windows (single pane, clear glass, double pane, low-E coating, etc.) that a product may be combined with to be eligible in specific climate zones (for a map, go to <http://resourcecenter.pnl.gov/cocoon/morf/ResourceCenter/dbimages/full/973.jpg>).

**Question: What do I need to claim the tax credit? Answer: MANUFACTURER'S CERTIFICATION STATEMENT**

A Manufacturer's Certification Statement is a signed statement from the manufacturer certifying that the product or component qualifies for the tax credit. Taxpayers must keep a copy of the certification statement for their records, but do not have to submit a copy

with their tax return. Some manufacturers are providing these Certificates on their website. Other manufacturers are not, taking a more conservation approach and not issuing these certificates since it's difficult to substantiate on a case-by-case basis. Though there are others, two storm window/door manufacturers that do provide certificates are Gorell ([http://www.gorell.com/pages/energy\\_tax\\_incentive\\_act.htm](http://www.gorell.com/pages/energy_tax_incentive_act.htm)) and Kaufmann (<http://www.kaufmannwindow.com/2009energytaxcredit.htm>).

As always, please check with your tax advisor for advice.

Before investing in expensive storm windows or replacement windows, consider upgrading attic insulation as the majority of energy loss is through the roof, not through windows and doors. In addition, the main reason most windows perform poorly is not because they are old but because they have not received regular maintenance. In the case of wood windows, caulking, reglazing and a good paint job can dramatically increase the efficiency.

For more information on the stimulus funding, and constantly-expanding case studies, check out the **Perfect Storm** webpage(s) on PreservationNation at <http://www.preservationnation.org/resources/public-policy/perfect-storm/>

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