

# BIZ FACTS

## Business by Design, Inc.

### Residential Energy Efficient Property Credit

#### Nonbusiness Energy Credit

The credit amounts to 30% of eligible energy-saving home improvements, with a \$1,500 maximum for 2009 and 2010 combined.

#### Requirements to Claim Credit

- Each item must meet or exceed criteria established by the 2000 International Energy Conservation code.
- Each item must be installed in your primary home. A primary home is the home where you live most of the time, including a house, houseboat, mobile home, condominium, manufactured home, or cooperative apartment.
- The expenses must be paid or incurred in the current tax year.

#### Qualifying Items / Expenses

- Insulation material or systems to reduce heat loss or gain
- Exterior windows, including skylights
- Exterior doors
- Roofing designed to reduce heat gain
- Residential energy property costs, including labor costs to the on-site preparation, assembly or original installation of the property
  - Natural gas, propane or oil furnaces
  - Hot-water boilers
  - Main air circulating fans used in natural gas, propane or oil furnaces
  - Electric heat pump water heaters
  - Natural gas, propane or oil water heaters
  - Electric heat pumps
  - Geothermal heat pumps
  - Central air conditioners

#### Residential Energy-Efficient Property Credit

A credit is also available for investments in alternative energy for your home. The Residential Energy-Efficient Property Credit also equals 30% of qualifying improvement costs, with no dollar limit except for fuel cells. Installation is usually included. The credit is limited to tax liability for 2009, but unused credit may be carried over to 2010.

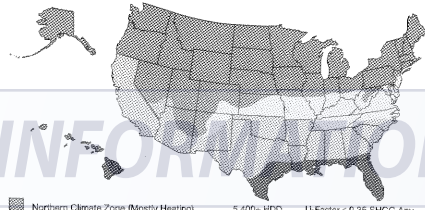
#### Requirements to Claim Credit

\*This information should be used as a guideline. Specific questions regarding this “Biz Facts” should be directed to a Business by Design, Inc. tax professional.

Property and installation costs must be for use in your home located in the United States. Except for fuel cells, the home does not have to be your main home.  
Qualifying Items

- Solar panels
- Solar water-heaters
- Wind turbines
- Geothermal heat pumps
- Fuel cells, with restrictions:
  - The fuel cell must be installed on your main home in the U.S.
  - The fuel cell must have a capacity of at least .5 kilowatt.
  - The credit cannot exceed \$500 for each .5 kilowatt generated.

\*This information should be used as a guideline. Specific questions regarding this “Biz Facts” should be directed to a Business by Design, Inc. tax professional.



INFORMATION ONLY

Northern Climate Zone (Mostly Heating) 5,400+ HDD U-Factor ≤ 0.35 SHGC Any  
 North/Central Climate Zone (Heating & Cooling) 3600-5400 HDD U-Factor ≤ 0.40 SHGC ≤ 0.55  
 South/Central Climate Zone (Heating & Cooling) 6300-4500 CDD U-Factor ≤ 0.40 SHGC ≤ 0.40  
 Southern Climate Zone (Mostly Cooling) >6300 CDD U-Factor ≤ 0.65 SHGC ≤ 0.40

CONFIRM U-FACTOR & SHGC BELOW TO DETERMINE DOOR MODEL QUALIFICATIONS



National Fenestration Rating Council®

CERTIFIED

**JELD-WEN**  
WINDOWS & DOORS

Swinging Door  
CPD# JEL-M-759  
Design/Smooth-Pro Fiberglass Door

INFORMATION ONLY

**ENERGY PERFORMANCE RATINGS**

PRODUCT DESCRIPTION* Default Frame** Wood	U-Factor / Solar Heat Gain Coefficient (SHGC)			
	1/4 Lite ≤ 410'	1/2 Lite ≤ 900'	3/4 Lite ≤ 1100'	Full Lite > 1100'
IG/LowE(2)/Air/0.25"	0.20	0.28	0.32	0.35
	0.03	0.16	0.24	0.29
IG/LowE(2)/Air/0.25" with Grid	0.20	0.28	0.32	0.35
	0.02	0.14	0.21	0.25
IG/LowE(2)/Air/0.50" with SDL	-	-	0.34	0.37
	-	-	0.22	0.26
IG/LowE(2)/Air/0.316", 0.316" with Deco	-	-	-	0.29
	-	-	-	0.23
IG/LowE(2)/Air/0.75"	0.20	0.26	0.29	0.32
	0.03	0.16	0.23	0.29
IG/LowE(2)/Air/0.75" with Grid	0.20	0.26	0.29	0.32
	0.02	0.14	0.21	0.25
IG/LowE Plus(2)/Air/0.75"	-	-	-	0.30
	-	-	-	0.18
IG/LowE Plus(2)/Air/0.75" with Grid	-	-	-	0.30
	-	-	-	0.16
IG/LowE Plus(2)/Air/0.813" with retractable IG blind	-	0.26	0.29	0.31
	-	0.10	0.15	0.18
IG/triple/LowE(2)/Air/0.50", 0.813" with Blind and Grid	-	0.22	-	0.25
	-	0.13	-	0.23
Flush / Embossed	U-Factor 0.17 / SHGC 0.00			

Manufacturer stipulates that these ratings conform to applicable NFRC procedures for determining whole product performance. NFRC ratings are determined for a fixed set of environmental conditions and a specific product size. NFRC does not recommend any product and does not warrant the suitability of any product for any specific use. Consult manufacturer's literature for other product performance information.

\*Glazing type/Clear or Coated (surface)/gap/ill/gap \*\*per NFRC 100 Section 3.3 †square inches

www.nfrc.org

**Remove Only After Final Inspection - Retain Label For Your Records**

Another Energy Efficient Product from JELD-WEN®

JWD-14300 07/1/09

**LOWE**