

Manufacturer's Certification For Compliance with Federal Residential Energy Tax Credits

Purpose of This Document

This Certification Document is intended to assist consumers and contractors using Vista® by LLumar® window films with information regarding product qualification for federal residential tax credits for tax years 2023 and 2024.

The IRS allows homeowners to take a tax credit of 30% of the cost (not including labor) of window film installed in their primary residence, with an annual maximum credit of \$600 (compared to the one-time credit available under previous tax codes).

A tax credit is a direct dollar for dollar credit, or reduction, in the amount of taxes you must pay, not just a tax deduction from income. To qualify for the credit, the window film must be installed from January 1, 2023, through December 31, 2024, and the film must be indicated as eligible on this Manufacturer's Certification. Tax credits should be claimed using IRS Form 5695. Consult a tax professional for more information and the IRS links below.

[Link to IRS web site for more details](#)

[Additional FAQs from IRS](#)

Name and Address of Manufacturer

Eastman Performance Films, LLC
575 Maryville Centre Drive, Suite 200
St. Louis, MO 63141
Attn: Julie Childress
(800) 851-7781
www.llumar.com

Identification of Component

Vista® by LLumar® window films – used as an insulation material or system primarily designed to reduce heat loss or heat gain in a home.

Window Films Qualifying for Federal Tax Credits

A list of qualifying window films begins on page 5.



Daniel Birkenmeier
Channel Marketing Leader
Eastman Performance Films, LLC


Instructions

1. Contact your local LLumar dealer for assistance regarding which type(s) of window is installed in your home.

Identify window type as either: (a) Dual-Pane Clear, (b) Dual-Pane Tinted, (c) Dual-Pane Low Solar Control Low-e, or (d) Dual-Pane High Solar-Control Low-E.

Low Solar Control Low-e windows are primarily intended to reduce heat loss in winter and provide a modest reduction in solar gain through the window. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of 0.35 or lower and a Solar Heat Gain Coefficient (SHGC) of approximately 0.50. Example label below is for High Solar Control Low-e window.

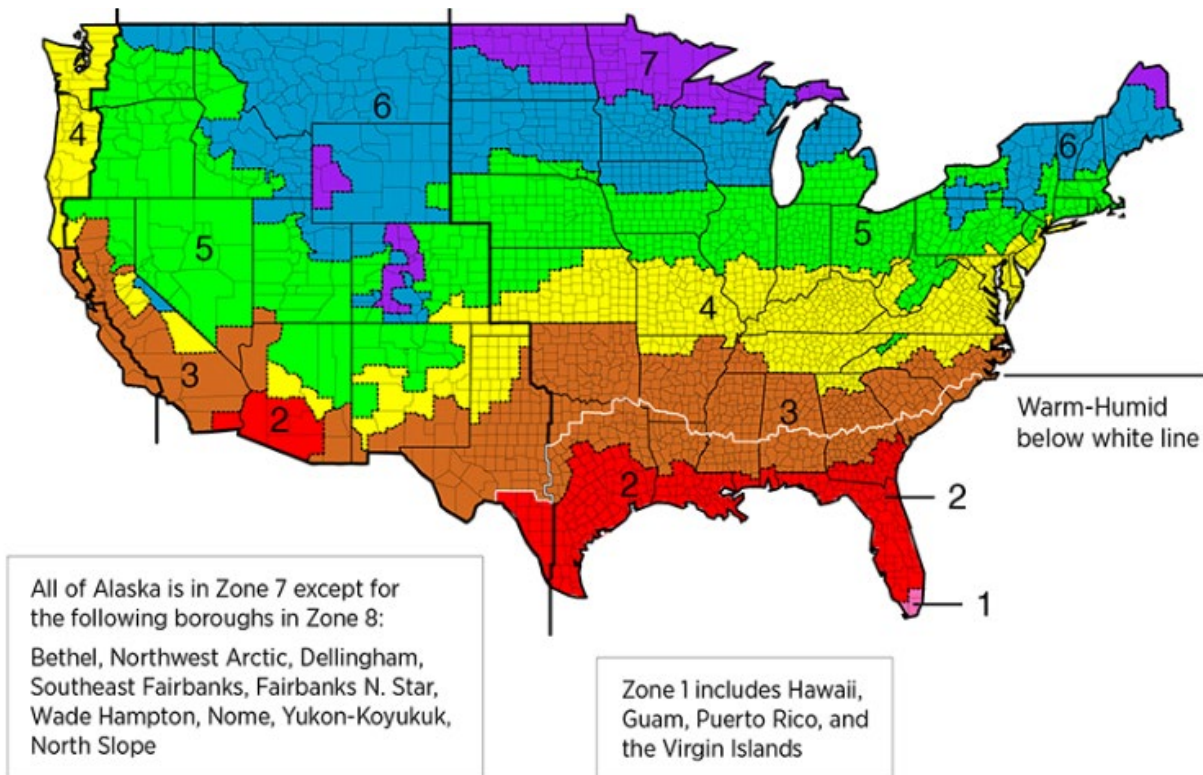
High Solar Control Low-e windows also reduce heat loss in winter, but also significantly reduce solar gain through the window to help reduce cooling costs in summer. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of 0.35 or lower and a Solar Heat Gain Coefficient (SHGC) of 0.35 or lower. Example label below is for High Solar Control Low-e window.

 National Fenestration Rating Council® CERTIFIED	World's Best Window Co. Series "2000" Casement Vinyl Clad Wood Frame Double Glazing•Argon Fill•Low E XYZ-X-1-00001-00001	
	ENERGY PERFORMANCE RATINGS	
U-Factor (U.S. / I-P)	Solar Heat Gain Coefficient	
0.35	0.32	
ADDITIONAL PERFORMANCE RATINGS		
Visible Transmittance	Air Leakage (U.S. / I-P)	
0.51	≤ 0.3	
Condensation Resistance		
51	—	
<small>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. www.nfrc.org</small>		

2. Determine your climate zone from the map on page 3.
3. Use the tables beginning on page 5 to determine qualifying LLumar window film products for your combination of window type and climate zone. **Be sure to see Notes on page 4.**
4. For window types not indicated on pages 5-7, please use this contact form for assistance: <https://northamerica.llumar.com/contact-llumar>
5. The presence or absence of dividers, screens, exterior or interior shading devices (blinds, shades, curtains, etc.), shading from trees, bushes, adjacent buildings, or homes, etc. or shading from overhangs does not affect qualification status.

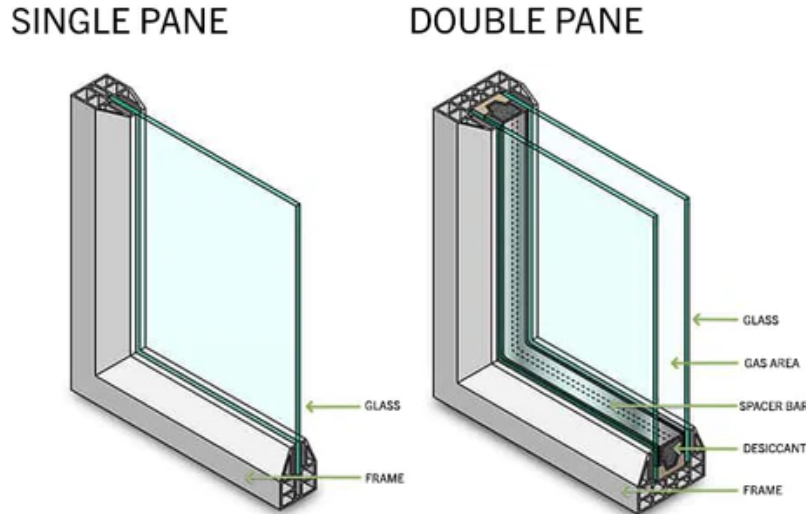
6. The compass orientation of windows, doors, or skylights also does not affect qualification status.
7. The inclusion of LLumar products herein does not imply any warranties. Please consult with your local LLumar dealer for complete warranty information.
8. Use of solar-control safety and security film versions of qualifying films listed herein is permissible. For example, if V28 SR CDF qualifies for a particular window type and climate, then V28 SR PS4 or V28 SR PS8 safety and security films also qualify.

Climate Zones Map



Notes for Qualifying Films (beginning on page 5)

- a. **Single-pane windows do not qualify in any zone** (windows without a space that separates two panes of glass)



IMPORTANT: Where indicated on the list of qualifying films on pages 5-7, the homeowner must have the following NFRC Labels for their windows. Without these labels, uncertain if window films qualify for the Federal Tax Credit

b. **Low Solar Control Low-e Windows**

- Zone 1 - Existing window has a 0.50 or lower U-factor and 0.50 or lower SHGC.
- Zone 2 - Existing window has a 0.40 or lower U-factor and 0.50 or lower SHGC.
- Zones 3 and 4 - Existing window has a 0.30 or lower U-factor and 0.50 or lower SHGC.
- Zone 5 through 8 - Existing window has a 0.30 or lower U-factor. No SHGC requirement.

c. **High Solar Control Low-e Windows**

- Zone 1 - Existing window has a 0.50 or lower U-factor and 0.25 or lower SHGC.
- Zone 2 - Existing window has a 0.40 or lower U-factor and 0.25 or lower SHGC.
- Zones 3 - Existing window has a 0.30 or lower U-factor and 0.25 or lower SHGC.
- Zone 4 - Existing window has a 0.30 or lower U-factor and 0.40 or lower SHGC.
- Zone 5 through 8 - Existing window has a 0.30 or lower U-factor. No SHGC requirement.

Film	Zone 1 Maximum U-factor 0.50 and Maximum SHGC 0.25				Zone 2 Maximum U-factor 0.40 and Maximum SHGC 0.25			
	Dual Pane ^a				Dual Pane ^a			
	Clear	Tinted	Low Solar Control Low-e ^b	High Solar Control Low-e ^c	Clear	Tinted	Low Solar Control Low-e ^b	High Solar Control Low-e ^c
Ceramic 35				YES				YES
Ceramic 45				YES				YES
Ceramic 55				YES				YES
Ceramic 65				YES				YES
V14		YES		YES				YES
V18				YES				YES
V28				YES				YES
V31				YES				YES
V33				YES				YES
V33BR				YES				YES
V38				YES				YES
V41				YES				YES
V45				YES				YES
V48				YES				YES
V51				YES				YES
V58				YES				YES
VE35		YES		YES		YES		YES
VE50				YES				YES
VS20	YES	YES		YES				YES
VS30		YES		YES				YES
VS50				YES				YES
VS60				YES				YES
VS61				YES				YES
VS70				YES				YES
NXA20	YES	YES	YES	YES			YES	YES
NXA35			YES	YES			YES	YES
RXA20	YES	YES	YES	YES			YES	YES
RXA35	YES	YES	YES	YES			YES	YES
RXA50				YES				YES
SXA PS4				YES				YES
SXA PS7				YES				YES
TXA80				YES				YES
VXA14	YES	YES	YES	YES			YES	YES

Notes a, b, and c – see page 4.

Film	Zone 3 Maximum U-factor 0.30 and Maximum SHGC 0.25				Zone 4 Maximum U-factor 0.30 and Maximum SHGC 0.40			
	Dual Pane ^a				Dual Pane ^a			
	Clear	Tinted	Low Solar Control Low-e ^b	High Solar Control Low-e ^c	Clear	Tinted	Low Solar Control Low-e ^b	High Solar Control Low-e ^c
Ceramic 35				YES				YES
Ceramic 45				YES				YES
Ceramic 55				YES				YES
Ceramic 65				YES				YES
V14				YES			YES	YES
V18				YES			YES	YES
V28				YES			YES	YES
V31				YES				YES
V33				YES				YES
V33BR				YES			YES	YES
V38				YES				YES
V41				YES				YES
V45				YES				YES
V48				YES				YES
V51				YES				YES
V58				YES				YES
VE35				YES			YES	YES
VE50				YES			YES	YES
VS20				YES			YES	YES
VS30				YES			YES	YES
VS50				YES			YES	YES
VS60				YES				YES
VS61				YES				YES
VS70				YES				YES
NXA20			YES	YES			YES	YES
NXA35			YES	YES			YES	YES
RXA20			YES	YES			YES	YES
RXA35			YES	YES			YES	YES
RXA50				YES			YES	YES
SXA PS4				YES				YES
SXA PS7				YES				YES
TXA80				YES			YES	YES
VXA14			YES	YES			YES	YES

Notes a, b, and c – see page 4.

Zones 5-8
 Maximum U-factor 0.30
 (No SHGC requirement)

Film	Dual Pane ^a			
	Clear	Tinted	Low Solar Control Low-e ^b	High Solar Control Low-e ^c
Ceramic 35			YES	YES
Ceramic 45			YES	YES
Ceramic 55			YES	YES
Ceramic 65			YES	YES
V14			YES	YES
V18			YES	YES
V28			YES	YES
V31			YES	YES
V33			YES	YES
V33BR			YES	YES
V38			YES	YES
V41			YES	YES
V45			YES	YES
V48			YES	YES
V51			YES	YES
V58			YES	YES
VE35			YES	YES
VE50			YES	YES
VS20			YES	YES
VS30			YES	YES
VS50			YES	YES
VS60			YES	YES
VS61			YES	YES
VS70			YES	YES
NXA20			YES	YES
NXA35			YES	YES
RXA20			YES	YES
RXA35			YES	YES
RXA50			YES	YES
SXA P54			YES	YES
SXA P57			YES	YES
TXA80			YES	YES
VXA14			YES	YES

Notes a, b, and c – see page 4.