

Energy Efficiency Tax Credit

Incentive available to encourage use of cool metal roofing



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Homeowners installing qualified roofs in 2009 and 2010 may be eligible for a tax credit worth up to 30% of the materials cost (not including installation), up to \$1,500 per home.

Overview of tax credit

As part of the American Recovery and Reinvestment Act of 2009, homeowners who install a cool metal roof that meets Energy Star requirements can claim a tax credit for 30% of the cost of the materials, up to \$1,500. The credit excludes any installation costs, and must be substantiated by a Manufacturer's Certification issued from the company that manufactured the roofing materials.

The roof needs to be placed in service between January 1, 2009 and December 31, 2010. The metal roof needs to meet Energy Star's criteria for an energy efficient reflective roof as follows:

Energy Star specifications

ROOF SLOPE	INITIAL SOLAR REFLECTANCE	3RD YEAR SOLAR REFLECTANCE
Low Slope (\leq 2:12 inches)	\geq 0.65	\geq 0.50
Steep Slope ($>$ 2:12 inches)	\geq 0.25	\geq 0.15

NOTE: THERMAL EMITTANCE VALUES MUST BE REPORTED AS REQUIRED BY ENERGY STAR, BUT THEY ARE NOT A CONDITION OF CERTIFICATION.

An overview of Energy Star's Reflective Roof Products program, including a list of certified roof products is available at www.energystar.gov/index.cfm?c=roof_prods.pr_roof_products. Not all roofs or colors will qualify for the credit, so it's important to research any purchase carefully.

Manufacturer's Certification statement

A Manufacturer's Certification statement is a signed statement provided by the roofing 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.

AkzoNobel's role

AkzoNobel supports the manufacturer's that use our coatings by supplying the testing data that Energy Star requires. It is the roof panel manufacturer's responsibility as an Energy Star Partner to register their products that meet the criteria for reflective metal roofs, and provide the Manufacturer's Certification statement to purchasers of qualified products.

Consult a tax professional

This document is designed to offer a quick overview of the available tax credits, and homeowners should seek professional tax advice if they have further questions about what is eligible.

The proper IRS form to fill out to claim this credit is IRS Form 5695, and is available on the IRS web site at www.irs.gov.

If you have further questions on this credit, you can visit both the IRS web site and the Energy Star web site at www.energystar.gov/taxcredits.

History of tax incentives

The federal government has been promoting energy efficiency through tax credits for some time. The Energy Policy Act of 2005 first established the energy efficiency tax credits that were effective in 2006 & 2007. The majority of these tax credits were for 10% of the cost, up to \$500.

On October 3, 2008 former President Bush signed the Emergency Economic Stabilization Act of 2008 (also known as the "Bailout Bill") to put many of the tax credits back in place for 2009, and increased the credit to 30%, up to \$1,500.

On February 17, 2009 President Obama signed into law the American Recovery and Reinvestment Act of 2009 (also known as the "Stimulus Bill") which among other changes extended the tax credits to 2010.





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