

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 LLumar® window films with information regarding product qualification for federal residential tax credits for tax years 2024 and 2025.

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, 2024, through December 31, 2025, 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

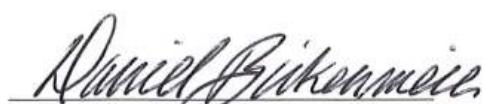
Eastman Performance Films, LLC
575 Maryville Centre Drive, Suite 200
St. Louis, MO 63141
Attn: Julie Childress
(800) 851-7781
www.llumar.com

Identification of Component

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 LLumar 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.

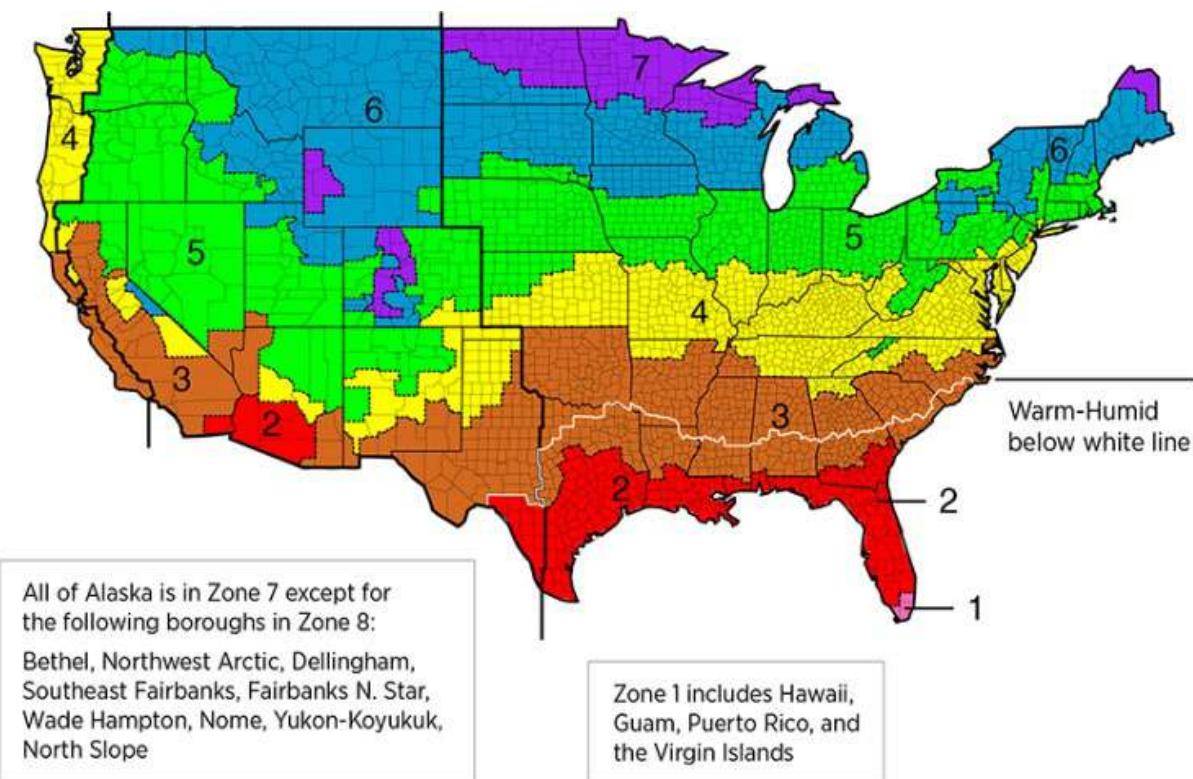
High Solar Control Low-e windows also reduce heat loss in winter, but also significantly reduce solar gain through the window to help reduce cooling costs in summer. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of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

| | |
|---|---|
|  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 | |
| 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 | |

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.

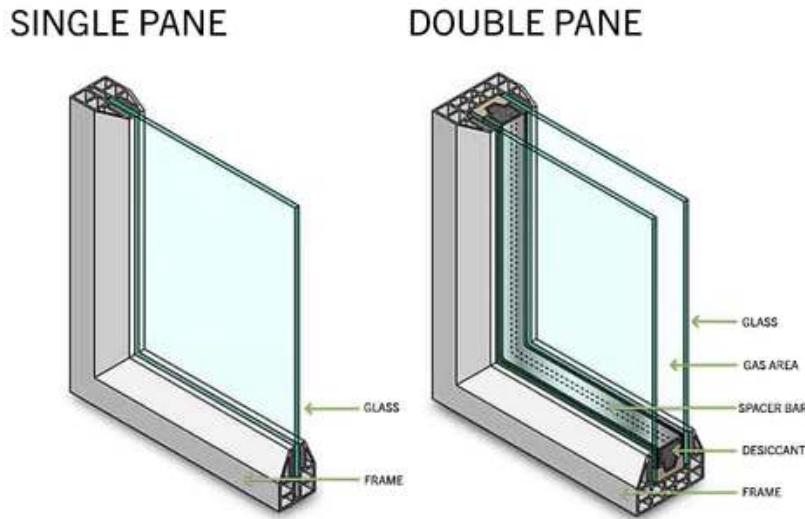
6. The compass orientation of windows, doors, or skylights also does not affect qualification status.
7. The inclusion of LLumar products herein does not imply any warranties. Please consult with your local LLumar dealer for complete warranty information.
8. Use of solar-control safety and security film versions of qualifying films listed herein is permissible. For example, if R20 SR CDF qualifies for a particular window type and climate, then R20 SR PS5 or R20 SR PS9 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.

| Zone 1 | | | | Zone 2 | | | |
|-------------------------|------------------------|--------|--------------------------------------|---------------------------------------|-------|--------|---------------------------------------|
| Film | Dual Pane ^a | | | Dual Pane ^a | | | High Solar Control Low-e ^c |
| | Clear | Tinted | Low Solar Control Low-e ^b | High Solar Control Low-e ^c | Clear | Tinted | |
| AIR80BL | | | | YES | | | YES |
| AIR90CL | | | | YES | | | YES |
| AU85UV | | | | YES | | | YES |
| DL05G | | | | YES | | | YES |
| DL15B | | | | YES | | | YES |
| DL15G | | | | YES | | | YES |
| DL30GN | | | | YES | | | YES |
| DR05 | YES | YES | YES | YES | | YES | YES |
| DR15 | | | | YES | | | YES |
| DRN25 | | | | YES | | | YES |
| DRN35 | | | | YES | | | YES |
| LE35 | | YES | | YES | | YES | YES |
| LE50 | | | | YES | | | YES |
| N1020 | | | | YES | | | YES |
| N1020B | | YES | | YES | | | YES |
| N1035B | | | | YES | | | YES |
| N1040 | | | | YES | | | YES |
| N1050 | | | | YES | | | YES |
| N1065 | | | | YES | | | YES |
| NHE20 | YES | YES | YES | YES | | YES | YES |
| NHE35 | | | YES | YES | | YES | YES |
| R15B | | YES | | YES | | | YES |
| R15BL | | YES | | YES | | | YES |
| R15G | | | | YES | | | YES |
| R15GO | YES | YES | | YES | | | YES |
| R20 | YES | YES | YES | YES | | YES | YES |
| R35 | | | | YES | | | YES |
| R50 | | | | YES | | | YES |
| RHE20 | YES | YES | YES | YES | | YES | YES |
| RHE35 | YES | YES | YES | YES | | YES | YES |
| RHE50 | | | | YES | | | YES |
| RM07G | YES | YES | | YES | | | YES |
| SCL SR PS2, 4, 7, 8, 13 | | | | YES | | | YES |
| SHE PS4 | | | | YES | | | YES |
| SHE PS7 | | | | YES | | | YES |
| THE 80 | | | | YES | | | YES |

Notes a, b, and c – see page 4.

| Film | Zone 3 | | | | Zone 4 | | | |
|----------------------------|--|--------|--|---|--|--------|--|---|
| | Maximum U-factor 0.30 and Maximum SHGC 0.25 | | | | 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 |
| AIR80BL | | | | YES | | | | YES |
| AIR90CL | | | | YES | | | | YES |
| AU85UV | | | | YES | | | | YES |
| DL05G | | | | YES | | | YES | YES |
| DL15B | | | | YES | | | | YES |
| DL15G | | | | YES | | | | YES |
| DL30GN | | | | YES | | | | YES |
| DR05 | | | YES | YES | | | YES | YES |
| DR15 | | | | YES | | | YES | YES |
| DRN25 | | | | YES | | | YES | YES |
| DRN35 | | | | YES | | | YES | YES |
| LE35 | | | | YES | | | YES | YES |
| LE50 | | | | YES | | | YES | YES |
| N1020 | | | | YES | | | YES | YES |
| N1020B | | | | YES | | | YES | YES |
| N1035B | | | | YES | | | YES | YES |
| N1040 | | | | YES | | | | YES |
| N1050 | | | | YES | | | | YES |
| N1065 | | | | YES | | | | YES |
| NHE20 | | | YES | YES | | | YES | YES |
| NHE35 | | | YES | YES | | | YES | YES |
| R15B | | | | YES | | | YES | YES |
| R15BL | | | | YES | | | YES | YES |
| R15G | | | | YES | | | YES | YES |
| R15GO | | | | YES | | | YES | YES |
| R20 | | | YES | YES | | | YES | YES |
| R35 | | | | YES | | | YES | YES |
| R50 | | | | YES | | | YES | YES |
| RHE20 | | | YES | YES | | | YES | YES |
| RHE35 | | | YES | YES | | | YES | YES |
| RHE50 | | | | YES | | | YES | YES |
| RN07G | | | | YES | | | YES | YES |
| SCL SR PS2, 4, 7, 8, 13 | | | | YES | | | | YES |
| SHE PS4 | | | | YES | | | | YES |
| SHE PS7 | | | | YES | | | | YES |
| THE 80 | | | | 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 |
| AIR80BL | | | YES | YES |
| AIR90CL | | | YES | YES |
| AU85UV | | | YES | YES |
| DL05G | | | YES | YES |
| DL15B | | | YES | YES |
| DL15G | | | YES | YES |
| DL30GN | | | YES | YES |
| DR05 | | | YES | YES |
| DR15 | | | YES | YES |
| DRN25 | | | YES | YES |
| DRN35 | | | YES | YES |
| LE35 | | | YES | YES |
| LE50 | | | YES | YES |
| N1020 | | | YES | YES |
| N1020B | | | YES | YES |
| N1035B | | | YES | YES |
| N1040 | | | YES | YES |
| N1050 | | | YES | YES |
| N1065 | | | YES | YES |
| NHE20 | | | YES | YES |
| NHE35 | | | YES | YES |
| R15B | | | YES | YES |
| R15BL | | | YES | YES |
| R15G | | | YES | YES |
| R15GO | | | YES | YES |
| R20 | | | YES | YES |
| R35 | | | YES | YES |
| R50 | | | YES | YES |
| RHE20 | | | YES | YES |
| RHE35 | | | YES | YES |
| RHE50 | | | YES | YES |
| RN07G | | | YES | YES |
| SCL SR PS2, 4, 7, 8, 13 | | | YES | YES |
| SHE PS4 | | | YES | YES |
| SHE PS7 | | | YES | YES |
| THE 80 | | | YES | YES |

Notes a, b, and c – see page 4.