

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.

A handwritten signature in black ink that reads "Daniel Birkenmeier".

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.

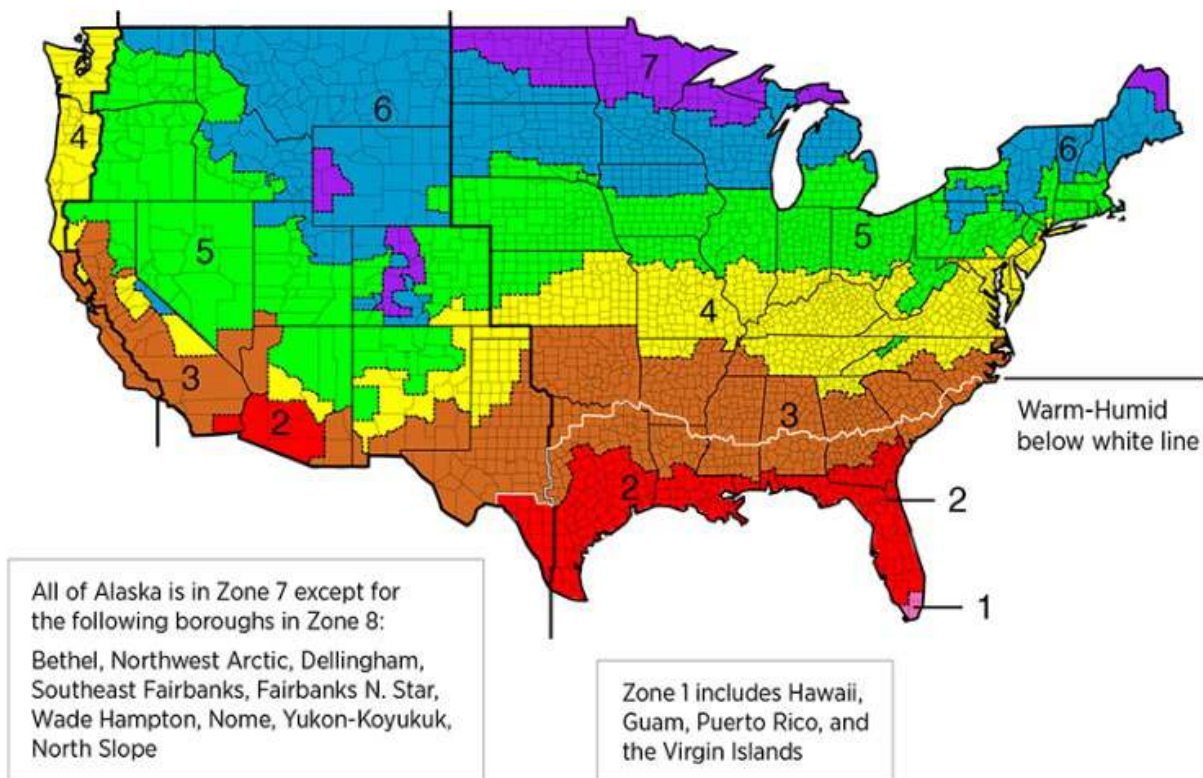
High Solar Control Low-e windows also reduce heat loss in winter, but also significantly reduce solar gain through the window to help reduce cooling costs in summer. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of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

	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) 0.35	Solar Heat Gain Coefficient 0.32
ADDITIONAL PERFORMANCE RATINGS	
Visible Transmittance 0.51	Air Leakage (U.S. / I-P) ≤ 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.

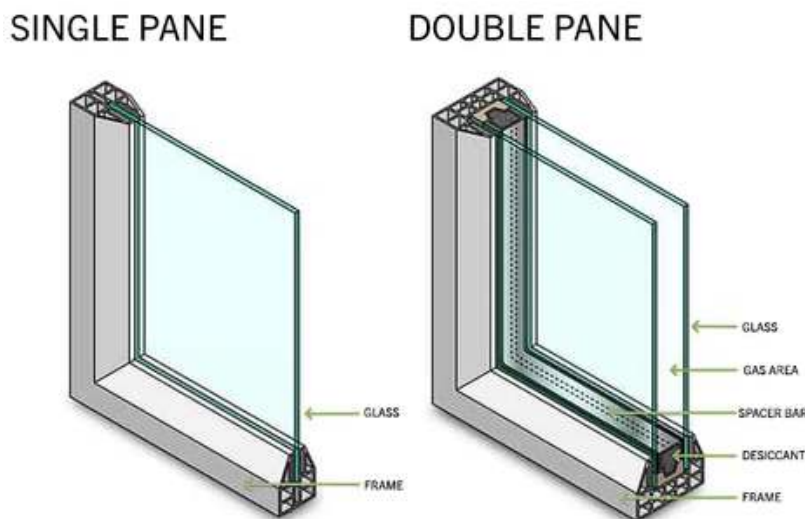
6. The compass orientation of windows, doors, or skylights also does not affect qualification status.
7. The inclusion of LLumar products herein does not imply any warranties. Please consult with your local LLumar dealer for complete warranty information.
8. Use of solar-control safety and security film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

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
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
RN07G	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 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
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	High Solar Control
			Low-e ^b	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.