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DASMA BULLETIN NO. 435-08 [E]

To: Commercial & Residential Garage Door Division
Commercial & Residential Garage Door Technical Committee

SUBJECT: Energy Tax Credit - \$700 Billion Bailout Includes Garage Doors

Tax credits in 2009 are available for insulated garage door purchases. Here are some key points:

- The extension is part of the Energy Improvement and Extension Act of 2008, signed into law by Pres. Bush on Oct. 3, 2008. (H.R. 1424)
- Applies to an insulated garage door installed on an insulated garage qualifies for the energy tax credit, as long as it is part of the taxpayer's principal residence, has a U-factor equal to or less than 0.35, and has a means to control air filtration at the door perimeter. (Same criteria as previous.)
- The maximum amount that a tax payer may claim from all of these tax credits combined is \$500 over the lifetime of the tax credit (2006, 2007 & 2009). (If a taxpayer already claimed the full \$500 credit in 2006-2007, no further tax credits are available.)
- Manufacturers should be encouraged to provide a Manufacturer's Certification Statement (or its equivalent) that proves the product is eligible.

In previous bulletins, we distributed information on Energy Tax Credits (reference DASMA Bulletin No. 154-07, March 29, 2007, entitled Energy Tax Credit: Update and Favorable Decision.)

If you have any questions, contact DASMA headquarters or Legal Counsel, Naomi Angel.

Very truly yours,

A handwritten signature in black ink, appearing to read 'John H. Addington', written in a cursive style.

JOHN H. ADDINGTON
Executive Director

JHA/lms

dasma

cc: Board of Directors