

American Recovery & Reinvestment Act 2009 – AKA \$787 Billion Stimulus Bill**Quick Reference Tax Credit Fact Sheet*******A. When was the bill signed into law?**

- The bill was signed into law February 17, 2009 by President Obama.

B. What is in the bill for the insulation installer (or homeowner)?

- An “existing homes energy efficiency tax credit”

C. What is the Existing Homes Energy Efficiency Tax Credit?

- A tax credit from 2006 and 2007 that has been extended and enriched through December 31, 2010.
- The maximum tax credit in 2006 and 2007 was 10% of the material purchase price (up to \$500). Now (from January 1, 2009 through December 31, 2010) the maximum tax credit is 30% of the material purchase price (up to \$1,500) for qualified energy efficiency improvements and qualified energy property.
- *The tax credit does not include the cost of labor for installation of insulation.*
- The tax credit applies only to an existing home that is the homeowner’s primary residence.

D. What are qualified energy efficiency improvements?

- Qualified energy efficiency improvements are building envelope components and include the following:
 1. Insulation
 2. Exterior windows
 3. Skylights
 4. Exterior doors
 5. Metal roofs with appropriate pigmented coatings
 6. Etc.
- Qualified energy property include the following:
 1. Furnaces
 2. Fans
 3. Central Air Conditioners
 4. Water Heaters
 5. Heat Pumps
 6. Etc.

All installed improvements (including insulation) and property must meet the criteria established by the 2009 International Energy Conservation Code (IECC) as in effect (with any supplements) on February 17, 2009 (Code Sec. 25C (c) (2) (A), as amended by the 2009 Recovery Act).

E. What Guardian products are considered “qualified building envelope components” and are eligible to IECC’s 2009 requirements?

- Unfaced Fiberglass Insulation
- Foil Faced Insulation
- Flame Spread 25
- Wall Panel Insulation
- ATS System

- EZ-Attic Loosefill Insulation
- Kraft Faced Fiberglass Insulation
- Faced Metal Building Insulation
- Unfaced Metal Building Insulation
- Basement Wall Insulation
- Purlin Glide FP System
- Attic Guard Plus
- Supercube II
- Asure R
- UltraFit DS
- Attic Guard
- SolarGuard
- Perfect Fill

*** Please note that meeting IECC specifications is about “**how much**” insulation needs to be installed to meet or exceed IECC established R-value requirements. The insulation installer will be responsible to know how much insulation is needed to meet specific IECC state requirements when installing Guardian insulation.

F. What R-values are required by the IECC for my state?

- Please see the Department of Energy’s website.
(<http://www1.eere.energy.gov/consumer/tips/insulation.html>)

G. What paperwork does the homeowner need to keep for their 2009 tax preparation?

1. Name and address of manufacturer:

Guardian Fiberglass, Inc.
979 Batesville Road
Greer, SC 29651
2. Receipt detailing the following:
 - Name of the Guardian product installed
 - Cost of Material
3. Product Manufacturer’s Certification Statement:
 - This can be found on Guardian’s website at
(http://www.guardianbp.com/docs/cert_statement3.16.pdf)
4. IRS Tax Form 5695 (yet to be made available by the IRS)

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