

**Summary of the US Federal Government Tax Credit Program to Consumers
for Home Improvements – Insulation Category**

The tax credit program information listed below was taken from
www.energystar.gov/index.cfm?c=products.pr_tax_credits#c2

Program Criteria

1. Must be placed in service from January 1, 2009 through December 31, 2010.
2. Must be the taxpayers principal residence
3. \$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 and 2010 for most home improvements, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and wind mills are not subject to the cap and are in effect through 2016.
4. Must have a Manufacturer Certificate Statement to qualify. (*Icynene's Manufacturer Statement can be found on Icynene .com – word search the term Manufacturer Certificate*)
5. For record keeping, save your receipts and the Manufacture Certificate Statement.
6. Improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) – use IRS Tax Form 5695 (2009 version) – it will be available late 2009 or early 2010.
7. If you are building a new home, you can qualify for the tax credit for geothermal heat pumps, photovoltaics, solar water heaters, small wind mill systems, and fuel cells, but not for the tax credit for windows, doors, insulation, roofs, HVAC, or non solar water heaters.

<u>Product Type</u>	<u>Tax Credit Specification</u>	<u>Tax Credit</u>	<u>Notes</u>
Insulation	Meets 2009 IECC and Amendments	30% of cost up to \$1,500. Tax credit is 30% On the cost of materials, up to \$1,500. Installation labor costs do not qualify.	For insulation to qualify, its primary purpose must be to insulate. (example vapor retarders are covered, insulated siding does not Qualify)

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Example A (assumes project and product meet the program criteria – no other improvement)

Total Payable to insulate the project with Icynene insulation: \$5,000

Labor Costs: \$1,000

Material Costs: \$4,000 (eligible for tax credit)

Tax Credit to consumer: $\$4,000 \times 30\% = \$1,200$

In considering the Tax Credit, the final net cost : \$3,800
(after filing their 2009 Tax return & Form 5695)

Example B (assumes project and product meet the program criteria – no other improvement)

Total Payable to insulate the project with Icynene insulation: \$9,000

Labor Costs: \$2,000

Material Costs: \$7,000 (eligible for tax credit)

Tax Credit to consumer: $\$7,000 \times 30\% = \$2,100^{**}$

This exceeds the Tax Credit limit of \$1,500.

Apply the \$1,500 to the 2009 tax return

In considering the Tax Credit, the final net cost : \$7,500
(after filing their 2009 Tax return & Form 5695)

ICYNENE LD-R-50™

ICYNENE LD-C-50™

ICYNENE MD-R-200™



For information about Icynene's Lifetime Limited Warranty or to register Icynene products online visit www.Icynene.com/warranty-information/

Icynene product warranty registration must take place within 30 days of occupancy and include batch numbers for the warranty to be valid.

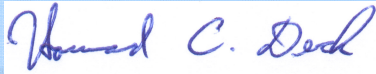


ICYNENE™

I. Icynene Certification. Icynene Inc. verifies that the Icynene insulation products below are **Eligible Building Envelope Components** which qualify for a **Federal Tax Credit** under section 25C of the Energy Policy Act of 2005.

- ICYNENE LD-R-50™
- ICYNENE LD-C-50™
- ICYNENE LD-CP-50™
- ICYNENE MD-R-200™
- Gold Seal 400®

Under penalty of perjury, I declare that I have examined this Icynene Product Certification and to the best of my knowledge and belief, the facts are true, correct and complete.

Howard C. Deck, President and C.E.O: 

II. Homeowner's Certification. The following product(s) has/have been installed in the home below which is the primary residence of the following taxpayer;

- ICYNENE LD-R-50™
- ICYNENE LD-C-50™
- ICYNENE LD-CP-50™
- ICYNENE MD-R-200™
- Gold Seal 400®

Name: _____
Address: _____

City: _____ State: _____ Zip: _____

Icynene Inc.
6747 Campobello Rd., Mississauga, ON L5N-2L7
800-758-7325
www.Icynene.com