



These are some frequently asked questions about the Federal Tax Credit for Non-Business Energy Property allowed under notice 2009-53 IRS Code 25C and how the code relates to a Shutter Insulating System.

1. Do all shutters qualify for the energy savings tax credit?

NO. There are many shutter manufacturers and shutters are built from many types of materials and each manufacturer builds to different tolerances. In order to qualify for the tax credit, the “Insulation System” must be “specifically and primarily designed to reduce heat loss or gain of a dwelling unit when installed in or on the dwelling unit; and it meets the prescriptive criteria for such material or system established by the 2009 IECC, as such code (including supplements) was in effect on February 17, 2009. Our “Shutter Insulating System” has been tested by an independent testing laboratory and it exceeds the prescriptive criteria established by the 2009 IECC.

2. Do all Shutter Hut Shutters qualify for the energy savings tax credit?

NO. Shutters from Shutter Hut come in a wide variety of specifications and options. There are many factors that separate all shutters from our “Shutter Insulating System”. Some of these factors are louver size, stile thickness and rail design. Some obvious exclusions are 1 ¼ inch traditional louvers, café height shutters and drop rail shutters among others. At Shutter Hut, we can assist you during the design process to insure your shutters meet the design and operational standards to qualify for the tax credit.

3. How much is the tax credit?

The tax credit is 30% of the purchase price, including installation and sales tax, up to a maximum tax credit of \$1500.

4. My house is under construction. Can I use the tax credit?

NO. The tax credit is only available for “existing primary residences.” Please contact your tax advisor for more information.

5. If I claim an energy savings tax credit in 2009. Can I claim another in 2010?

If you claim a tax credit less than \$1500 you are eligible to claim an additional credit for the balance up to \$1500. \$1500 is the maximum two year (2009 and 2010) energy savings tax credit. Please consult your tax advisor for more information.

6. How do I claim the credit?

The tax credit is claimed on the IRS form 5695 for 2009, line 2a. As of 1/4/2010 only a draft form is available. Please consult your tax professional for any updates on this form. When you file your 2009 or 2010 Federal personal income tax returns, this credit reduces any taxes you may owe the federal government.

7. What is a Manufacturer’s Certification?

This is a signed document from the manufacturer certifying that the product qualifies for the tax credit. You do not have to submit it with your tax return but you must save it with your tax records and supply it if requested.

8. How do I get my Manufacturer’s Certification Statement?

Shutter Hut will provide it to you upon completion of installation of the “Shutter Insulating System”.