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February 18, 2009

DASMA BULLETIN NO. 71-09 [E]

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

SUBJECT: New 2009 Stimulus Legislation Expands U.S. Energy Tax Credits

We have just confirmed some good news from President Obama's February 17 announcement of the \$787 billion stimulus legislation. The energy tax credits that apply to qualifying garage doors have been extended, amended, and expanded as follows:

- The tax credits now apply to qualifying purchases through the end of 2010 (previously: 2009).
- The tax credit now equals 30% of the product purchase (previously: 10%).
- The maximum credit for qualifying purchases is now \$1,500 (previously: \$500).
- The applicable years are now 2009 and 2010 (previously: 2006, 2007, and 2009).
- The required U-factor is now 0.30 (previously 0.35). (Note: If someone purchased a qualifying door between Jan. 1, 2009, and Feb. 17, 2009, the required U-factor was 0.35, since that was the requirement at that time.)

These changes are part of the American Recovery and Reinvestment Act of 2009 (see [Recovery.gov](http://Recovery.gov)). The Act changes provisions in the Energy Improvement and Extension Act of 2008, signed into law by Pres. Bush on Oct. 3, 2008 (H.R. 1424).

Garage door U-factors may be determined by using either ANSI/DASMA 105 or NFRC 100-102 since specific garage door simulation (NFRC 100) and validation (NFRC 102) procedures were approved by NFRC in November 2008. The other provisions of the tax credit remain intact. To read the other provisions, see our previous bulletins (DASMA Bulletin No. 435-08 dated Nov. 20, 2008, and DASMA Bulletin No. 154-07 dated March 29, 2007) or the winter 2008 issue of Door & Access Systems, pp. 38-40.

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

Very truly yours,

JOHN H. ADDINGTON  
Executive Director

JHA/lms  
dasma

cc: Board of Directors



## Manufacturer's Certification Statement

*Pertaining to the Energy Policy Act of 2005 as amended by The Emergency Economic Stabilization Act of 2008 as amended by the American Recovery and Reinvestment Act of 2009*

This manufacturer's certification statement verifies that insulated Martin Garage Doors are eligible for the Nonbusiness Energy Property tax credit. Martin Door Manufacturing of Salt Lake City makes all Martin Garage Doors.

In accordance with the IRS guidelines, all insulated Martin Garage Door models qualify as Eligible Building Envelope Components as exterior doors under Section 25C of the Internal Revenue Code, and are eligible in all climate zones within the United States.

Martin "I" and "S" Insulated Door Models	Door U-Factor must be 0.30 or less
MO, SP, SL, WL, RA, HT, CM, FL, CH, AC, AT Series 200, 400, 500, 800, 1200 LGD 15, 20, 50, 75 <i>Note: If models AT, Series 1200, LGD50 doors are specified all glass, the glass must be insulated glass.</i>	The U-Factor of each insulated door is below 0.30

- The tax credit can equal 30% of the door purchase.
- The maximum credit for qualifying doors is \$1,500.
- The applicable years are 2009 and 2010.

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.

David Haslam, Director of National Sales

**Homeowner's Certification:** The below insulated garage door(s) have been installed in an insulated garage space, which is the property of the following taxpayer.

Homeowner Name: _____		
Social Security Number: _____		
Door Description: _____		
Address: _____		
City: _____	State: _____	Zip: _____

*This form is for personal record keeping only and need not be filed with your tax return.*