

Tax credits for energy-efficient windows and doors extended for 2011 at reduced rates

Federal tax credits for windows and doors, which expired Dec. 31, 2010, have been extended through 2011, though with a lower limit. The requirements have also changed to line up with Energy Star criteria (rather than the previous less-than-.30 u-factor and solar heat gain coefficient requirements).

For windows and doors placed into service between Jan. 1 and Dec. 31, 2011, homeowners may be eligible to receive these tax credits:

- For windows, get 10% back up to \$200
- For exterior doors, get 10% back up to \$500

Products That Qualify

To qualify for the stimulus tax credit, the windows and exterior doors must:

- Meet the ENERGY STAR criteria in your region. Click to see [Energy Star zones and requirements](#) in your area.
- Be used to improve an existing home. This tax credit does not apply to new homes.
- Be "placed in service" between Jan. 1, 2011, and Dec. 31, 2011. Placed in service is defined as when the property is ready and available for use.
- Be installed in the taxpayer's primary residence.

How to Receive Your Tax Credit

Step 1: Purchase qualifying windows and/or exterior doors. Look for the NFRC label on your product and make sure the U-Factor and SHGC ratings comply with the ENERGY STAR requirements for your region.

Step 2: Keep the receipts that show the cost of the qualifying products – excluding installation charges – and save the NFRC label from each window or door. Keep these with your tax materials in case of an audit.

Step 3: Submit the claim with your taxes for the year the windows and/or doors were installed.

Step 4: Consult your tax advisor.

Glossary of Terms

- U-Factor: The amount of heat flowing through a product. The lower the number, the more energy efficient the product is.
- Solar Heat Gain Coefficient (SHGC): The ability to block heat generated by sunlight. The greater the blockage, the lower the SHGC.
- National Fenestration Rating Council (NFRC): This organization conducts tests for energy efficiency based on the entire product, not just the glass.
- ENERGY STAR: A government-backed program helping businesses and individuals protect the environment through superior energy efficiency.