



## Manufacturer's Certification Statement

Pertaining to Pella Corporation windows and doors that may qualify as energy efficient building envelope components under section 25C of the Internal Revenue Code as amended by the Inflation Reduction Act of 2022.

Issued April 4, 2025

This manufacturer's certification statement can be relied upon by you, the taxpayer, for verification that certain Pella windows and doors are eligible for the tax credits allowed by Section 25C of the Internal Revenue Code, as extended by the Inflation Reduction Act of 2022.

This latest legislation modifies and extends the tax credit allowed for certain energy-efficient windows and doors that are purchased and installed from January 1, 2023 through December 31, 2032 on the taxpayer's existing home and principal residence. Beginning with tax years starting January 1, 2023, Federal tax law allows for a credit of 30% of the qualifying cost of a qualified energy-efficient improvement subject to certain annual limitations. This includes an annual credit limitation of \$600 for windows and \$500 for entry doors with a further limitation of \$250 per door. In addition, there is a \$1,200 annual limitation of all qualified energy-efficient improvements.

In accordance with IRS guidelines, including IRC Section 25C, IRS Notice 2006-26, and IRS Notice 2009-53, Pella Corporation has determined that certain windows recognized as meeting the Energy Star Most Efficient certification requirements and doors certified as meeting ENERGY STAR® requirements are "Eligible Building Envelope Components" qualifying for the Federal income tax credit allowed under Section 25C of the Internal Revenue Code. For further information on which Pella products qualify refer to <https://pellaadm.com>. Refer to <http://energystar.gov> to determine the requirement for your region.

This document is only intended to certify that Pella Corporation offers ENERGY STAR Most Efficient qualified window options, and ENERGY STAR certified door options, not as an assurance that a homeowner will qualify for a tax credit. Homeowners should consult their tax advisor to determine whether they qualify for any potential tax credits.

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

A handwritten signature in black ink that reads "Emily Videtto" with a long horizontal flourish extending to the right.

Emily Videtto  
President & COO  
Pella Corporation  
102 Main Street  
Pella, IA 50219  
April 4, 2025

Pella Corporation and its sales partners assume no liability regarding the homeowner's ability to obtain