



January 1, 2009

## **Field Applied Fullback® Thermal Support System Tax Credit for Non-business Energy Property § 25C**

### **Eligibility Requirements for the Tax Credit**

The Credit for Non-business Energy Property as outlined in § 25C of the Internal Revenue Code allows for a credit for building products classified as “Eligible Building Envelope Components.” This applies to the field-applied, drop-in Fullback® Thermal Support System\*, as “an insulation material or system specifically and primarily designed to reduce heat loss or gain of a dwelling unit when installed in or on the dwelling unit.”

### **Tax Credit Details**

The credit amount established by **The American Recovery & Reinvestment Act of 2009** is:

- 30% of the cost of the insulation, up to maximum of \$1500.00 for all taxable years.
- Allowed **only** for amounts paid or incurred to purchase the insulation.
- Not allowed for amounts paid for onsite preparation, assembly, original installation labor, siding or sales tax.
- The purchase must be made during the taxable year for which the credit is claimed.
- Retroactive and with time limits, covering product in service after **December 31, 2008** thru **December 31, 2010**.

### **Claiming Your Tax Credit**

After establishing your eligibility for a claim, please complete the following to ensure accuracy:

1. **Request** an invoice demonstrating the cost breakout of the Fullback® drop-in product from your contractor. This cost must exclude the cost of onsite preparation, assembly, original installation labor, siding or sales tax.
2. **Download** the official Manufacturer's Certificate PDF following the instructions found at [www.fullback.com](http://www.fullback.com) (Adobe Acrobat Reader required).
3. **Retain** the contractor invoice and our official Manufacturer's Certificate for your IRS records. You are not required to provide this documentation to the IRS, but you will be required to present it if audited.

*\* The Progressive Foam Technologies, Inc. Fullback® Thermal Support System certificate is limited only to the field-applied, drop-in insulation components. Please contact the siding manufacturer for factory-installed insulated siding (pre-backed) to obtain information applicable to the tax credit.*

A handwritten signature in black ink that reads "Steve Barron". The signature is written in a cursive, flowing style.

Director of Field Sales and Marketing