

**Manufacturer's Certification  
For Compliance with  
Federal Residential Energy Tax Credits**

**Purpose of This Document**

**This Certification Document is intended to assist consumers and contractors using SunTek® window films with information regarding product qualification for federal residential tax credits for tax years 2023 and 2024.**

The IRS allows homeowners to take a tax credit of 30% of the cost (not including labor) of window film installed in their primary residence, with an annual maximum credit of \$600 (compared to the one-time credit available under previous tax codes).

A tax credit is a direct dollar for dollar credit, or reduction, in the amount of taxes you must pay, not just a tax deduction from income. To qualify for the credit, the window film must be installed from January 1, 2023, through December 31, 2024, and the film must be indicated as eligible on this Manufacturer's Certification. Tax credits should be claimed using IRS Form 5695. Consult a tax professional for more information and the IRS links below.

[Link to IRS web site for more details](#)

[Additional FAQs from IRS](#)

**Name and Address of Manufacturer**

Eastman Performance Films, LLC  
575 Maryville Centre Drive, Suite 200  
St. Louis, MO 63141  
Attn: Julie Childress  
(800) 851-7781  
[www.suntekfilms.com](http://www.suntekfilms.com)

**Identification of Component**

SunTek® window films – used as an insulation material or system primarily designed to reduce heat loss or heat gain in a home.

**Window Films Qualifying for Federal Tax Credits**

A list of qualifying window films begins on page 5.



Daniel Birkenmeier  
Channel Marketing Leader  
Eastman Performance Films, LLC

## Instructions

1. Contact your local SunTek dealer for assistance regarding which type(s) of window is installed in your home.

Identify window type as either: (a) Dual-Pane Clear, (b) Dual-Pane Tinted, (c) Dual-Pane Low Solar Control Low-e, or (d) Dual-Pane High Solar-Control Low-E.

**Low Solar Control Low-e windows** are primarily intended to reduce heat loss in winter and provide a modest reduction in solar gain through the window. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of 0.35 or lower and a Solar Heat Gain Coefficient (SHGC) of approximately 0.50. Example label below is for High Solar Control Low-e window.

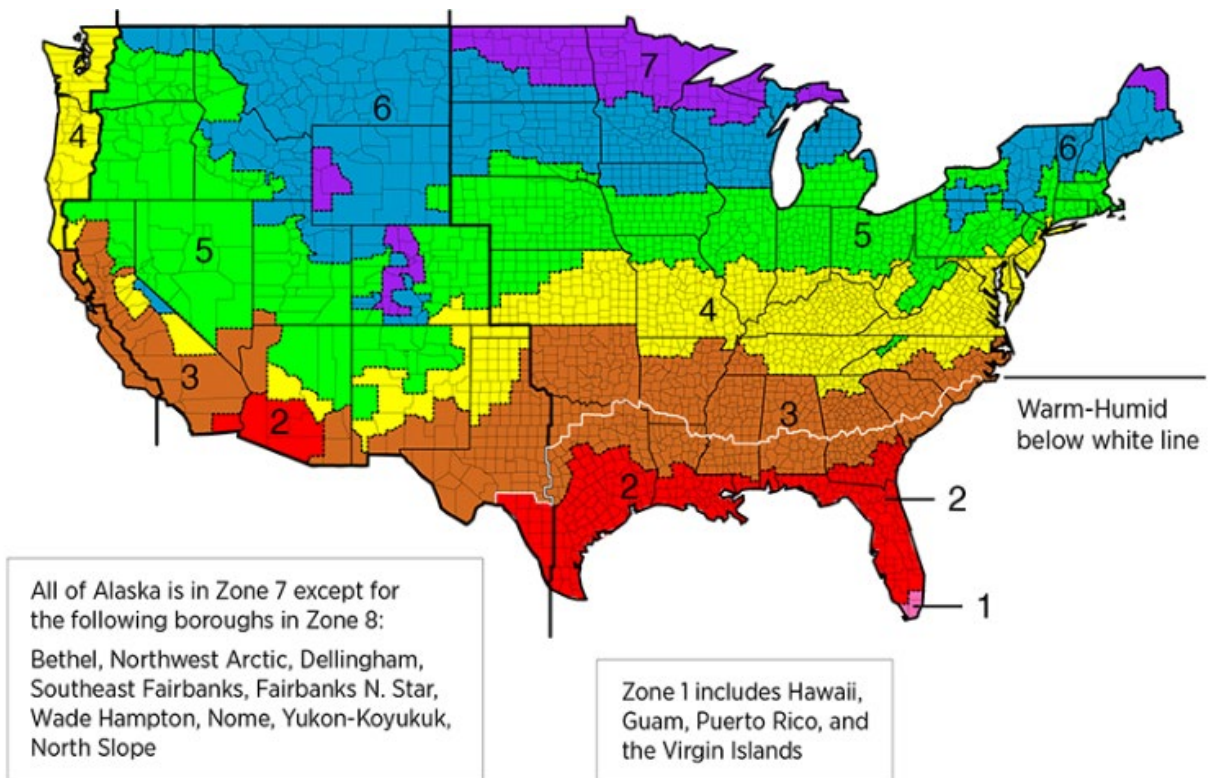
**High Solar Control Low-e windows** also reduce heat loss in winter, but also significantly reduce solar gain through the window to help reduce cooling costs in summer. NFRC Energy Performance Labels (see example label below), if available from the homeowner or builder, typically will show a U-factor of 0.35 or lower and a Solar Heat Gain Coefficient (SHGC) of 0.35 or lower. Example label below is for High Solar Control Low-e window.

	<b>World's Best Window Co.</b> Series "2000" Casement Vinyl Clad Wood Frame Double Glazing•Argon Fill•Low E XYZ-X-1-00001-00001	
	<b>ENERGY PERFORMANCE RATINGS</b>	
U-Factor (U.S. / I-P)	Solar Heat Gain Coefficient	
<b>0.35</b>	<b>0.32</b>	
<b>ADDITIONAL PERFORMANCE RATINGS</b>		
Visible Transmittance	Air Leakage (U.S. / I-P)	
<b>0.51</b>	<b>≤ 0.3</b>	
Condensation Resistance		
<b>51</b>	<b>—</b>	
<small>Manufacturer stipulates that these ratings conform to applicable NFRC procedures for determining whole product performance. NFRC ratings are determined for a fixed set of environmental conditions and a specific product size. NFRC does not recommend any product and does not warrant the suitability of any product for any specific use. Consult manufacturer's literature for other product performance information. www.nfrc.org</small>		

2. Determine your climate zone from the map on page 3.
3. Use the tables beginning on page 5 to determine qualifying SunTek window film products for your combination of window type and climate zone. **Be sure to see Notes on page 4.**
4. For window types not indicated on pages 5-7, please use this contact form for assistance: <https://suntekfilms.com/na/en/contact/>
5. The presence or absence of dividers, screens, exterior or interior shading devices (blinds, shades, curtains, etc.), shading from trees, bushes, adjacent buildings, or homes, etc. or shading from overhangs does not affect qualification status.

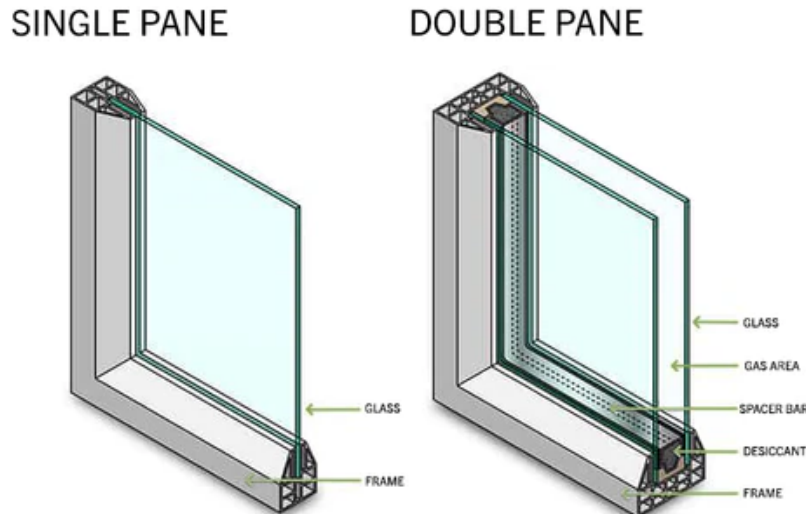
- 6. The compass orientation of windows, doors, or skylights also does not affect qualification status.
- 7. The inclusion of SunTek products herein does not imply any warranties. Please consult with your local SunTek dealer for complete warranty information.

### Climate Zones Map



**Notes for Qualifying Films (beginning on page 5)**

- a. **Single-pane windows do not qualify in any zone** (windows without a space that separates two panes of glass)



**IMPORTANT: Where indicated on the list of qualifying films on pages 5-7, the homeowner must have the following NFRC Labels for their windows. Without these labels, uncertain if window films qualify for the Federal Tax Credit**

b. **Low Solar Control Low-e Windows**

- Zone 1 - Existing window has a 0.50 or lower U-factor and 0.50 or lower SHGC.
- Zone 2 - Existing window has a 0.40 or lower U-factor and 0.50 or lower SHGC.
- Zones 3 and 4 - Existing window has a 0.30 or lower U-factor and 0.50 or lower SHGC.
- Zone 5 through 8 - Existing window has a 0.30 or lower U-factor. No SHGC requirement.

c. **High Solar Control Low-e Windows**

- Zone 1 - Existing window has a 0.50 or lower U-factor and 0.25 or lower SHGC.
- Zone 2 - Existing window has a 0.40 or lower U-factor and 0.25 or lower SHGC.
- Zones 3 - Existing window has a 0.30 or lower U-factor and 0.25 or lower SHGC.
- Zone 4 - Existing window has a 0.30 or lower U-factor and 0.40 or lower SHGC.
- Zone 5 through 8 - Existing window has a 0.30 or lower U-factor. No SHGC requirement.

Film	Zone 1 Maximum U-factor 0.50 and Maximum SHGC 0.25				Zone 2 Maximum U-factor 0.40 and Maximum SHGC 0.25			
	Dual Pane <sup>a</sup>				Dual Pane <sup>a</sup>			
	Clear	Tinted	Low Solar Control Low-e <sup>b</sup>	High Solar Control Low-e <sup>c</sup>	Clear	Tinted	Low Solar Control Low-e <sup>b</sup>	High Solar Control Low-e <sup>c</sup>
2, 4, 7, 8, 13M Clear Safety and 4M/6M AG				YES				YES
5M and 9M Symmetry 25				YES				YES
DRDS 15, 5M and 9M Symmetry 15				YES				YES
DRDS 25				YES				YES
DRDS 35				YES				YES
DRMDS 7	YES	YES		YES				YES
DRMPS 7	YES	YES		YES				YES
IDS 20				YES				YES
IDS 20 Bronze		YES		YES				YES
IDS 35				YES				YES
IDS 35 Bronze				YES				YES
IDS 50				YES				YES
IXT 20	YES	YES	YES	YES			YES	YES
IXT 35				YES				YES
LRDS 10				YES				YES
SDS 20, 5M and 9M Silver 20	YES	YES	YES	YES			YES	YES
SDS 35				YES				YES
SXT 20	YES	YES	YES	YES			YES	YES
SXT 35	YES	YES	YES	YES			YES	YES
SXT 50				YES				YES
SYDS 25				YES				YES
SYDS 50				YES				YES
ULVDS 40				YES				YES
ULVDS 50				YES				YES
ULVDS 70				YES				YES

Notes a, b, and c – see page 4.

Film	Zone 3 Maximum U-factor 0.30 and Maximum SHGC 0.25				Zone 4 Maximum U-factor 0.30 and Maximum SHGC 0.40			
			Dual Pane <sup>a</sup>				Dual Pane <sup>a</sup>	
	Clear	Tinted	Low Solar Control Low-e <sup>b</sup>	High Solar Control Low-e <sup>c</sup>	Clear	Tinted	Low Solar Control Low-e <sup>b</sup>	High Solar Control Low-e <sup>c</sup>
2, 4, 7, 8, 13M Clear Safety and 4M/6M AG				YES				YES
5M and 9M Symmetry 25				YES			YES	YES
DRDS 15, 5M and 9M Symmetry 15				YES			YES	YES
DRDS 25				YES			YES	YES
DRDS 35				YES				YES
DRMDS 7				YES			Yes	YES
DRMPS 7				YES			Yes	YES
IDS 20				YES			YES	YES
IDS 20 Bronze				YES			YES	YES
IDS 35				YES				YES
IDS 35 Bronze				YES				YES
IDS 50				YES				YES
IXT 20			YES	YES			YES	YES
IXT 35				YES				YES
LRDS 10				YES			YES	YES
SDS 20, 5M and 9M Silver 20			YES	YES			YES	YES
SDS 35				YES			YES	YES
SXT 20			YES	YES			YES	YES
SXT 35			YES	YES			YES	YES
SXT 50				YES				YES
SYDS 25				YES			YES	YES
SYDS 50				YES				YES
ULVDS 40				YES				YES
ULVDS 50				YES				YES
ULVDS 70				YES				YES

Notes a, b, and c – see page 4.

Zones 5-8  
 Maximum U-factor 0.30  
 (No SHGC requirement)

Film	Dual Pane <sup>a</sup>			
	Clear	Tinted	Low Solar Control Low-e <sup>b</sup>	High Solar Control Low-e <sup>c</sup>
2, 4, 7, 8, 13M Clear Safety and 4M/6M AG			YES	YES
5M and 9M Symmetry 25			YES	YES
DRDS 15, 5M and 9M Symmetry 15			YES	YES
DRDS 25			YES	YES
DRDS 35			YES	YES
DRMDS 7			YES	YES
DRMPS 7			YES	YES
IDS 20			YES	YES
IDS 20 Bronze			YES	YES
IDS 35			YES	YES
IDS 35 Bronze			YES	YES
IDS 50			YES	YES
IXT 20			YES	YES
IXT 35			YES	YES
LRDS 10			YES	YES
SDS 20, 5M and 9M Silver 20			YES	YES
SDS 35			YES	YES
SXT 20			YES	YES
SXT 35			YES	YES
SXT 50			YES	YES
SYDS 25			YES	YES
SYDS 50			YES	YES
ULVDS 40			YES	YES
ULVDS 50			YES	YES
ULVDS 70			YES	YES

Notes a, b, and c – see page 4.