



## Manufacturer's Certification Statement

This Manufacturer's Certification Statement ("Statement"), effective as of January 1, 2024, identifies those Enlightened Style "Honeycomb" window covering products that, when purchased with specified qualifying fabrics and hardware (operating systems) and used in conjunction with double-pane, clear glass windows, qualify as "Eligible Building Envelope Components" for a Federal Tax Credit for tax year 2024 as Non-business Energy Property under Internal Revenue Code Section 25C (the "Credit"), as modified, extended and amended by the Inflation Reduction Act of 2022 (the "Inflation Reduction Act").<sup>1</sup>

Qualifying products must be installed in the purchaser's primary residence. Products that otherwise qualify for the Credit, but which are installed in a leased or rented residence do not qualify for the Credit. Qualifying products must also be installed and used in accordance with the manufacturer's instructions for the installation and use of the applicable products. The original use of the subject product must commence with the purchaser and the product must be expected to remain in use for at least 5 years. A bridge is required when purchasing qualifying products with Smart Home Collection Automation.

Qualifying products may not have any of the following options or features: (i) end mounting, (ii) outside mounting, (iii) cut-outs, (iv) two-on-one headrail, (v) three-on-one headrail, (vi) two-fabric combination, (vii) specialty shapes, (viii) vertical application, (ix) skylights, (x) arches (xi) TriLight Shades®.

More particular information as to those qualifying products (installed and used as specified above) that meet (i) the prescriptive criteria for all "climate zones" as established by and specified in the 2021 International Energy Conservation Code and (ii) all other requirements to make them eligible for the Credit in the Qualifying Product Document that can be accessed here. Further information regarding the tax credit, energy efficiency and Enlightened Style products can also be found in the FAQs at [www.enlightenedstyle.com/tax-credit](http://www.enlightenedstyle.com/tax-credit)<sup>2</sup>.

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

Wayne Gourlay  
Custom Brands Group  
President

<sup>1</sup> The information contained in this Statement is based on federal statutes, regulations and guidance in effect as of the date hereof, including, but not limited to, IRS Notices 2009-41 and 2013-70. Enlightened Style may, but is under no obligation to do so, update and amend this Statement as and when new information and/or interpretations from the IRS are obtained. Enlightened Style does not intend to and is not providing legal or tax advice and recommends that purchasers consult with their own tax advisors as to their eligibility for the subject tax credit. Enlightened Style bears no responsibility for validating or obtaining tax credit(s) and expressly disclaims any responsibility for whether a particular purchase or application qualifies for the Credit described herein.

<sup>2</sup> The referenced website link also contains information as to those Enlightened Style products with certain specific fabric, hardware system and size features that do not qualify for the Credit. Purchasers are solely responsible for determining whether their product purchases are eligible or not eligible for the Credit. Due to ongoing product changes and testing and certification requirements, the information provided on the referenced website link may change over time.