

Manufacturer's Certification Statement

This Manufacturer's Certification Statement ("Statement"), effective as of May 15, 2024, identifies those Smith & Noble "Cellular" 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").¹

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.

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) magnetic hold down brackets, (vi) Day/Night, (vii) Room Darkening Side Track, (ix) Specialty shapes, (x) Vertical Cellular, (xi) Skylight, (xii) Arch Shade System and hardware systems.

See Qualifying Product Document that can be accessed at smithandnoble.com/2024-qualifying-product for qualifying products² (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.

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.



Dave Hall
Smith & Noble
President

¹ 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. Smith & Noble may, but is under no obligation to do so, update and amend this Statement when new information and/or interpretations from the IRS are obtained. Smith & Noble 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. Smith & Noble 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.

² 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.