



InfoFAX

“Quality You Can Trust since 1886...from
North America’s Largest Roofing Manufacturer”

TO:
GAF-Elk Master Elite™
GAF Master Select™
Contractors
From:
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Product Director
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Potential Tax Credits & Rebates For Energy Star® Qualified Shingles

New Government Stimulus Program Offers Tax Credit Opportunity...	<ul style="list-style-type: none"> • Tax Credit and other rebates offer saving opportunities to some residential property owners... <ul style="list-style-type: none"> ○ Energy Star® qualified asphaltic roofing shingles <u>may</u> qualify for tax credits up to \$1500 per residential property ○ Other Incentives... go to www.dsireusa.org for summaries of utility and other local incentives
What is Energy Star® ?	<ul style="list-style-type: none"> • Energy Star® is... a joint program of the U.S. Environmental Protection Agency and the U.S. Department of Energy helping property owners save money and protect the environment through energy efficient products and practices that meet strict energy efficiency guidelines • Energy Star® ... qualifies many different energy saving products from refrigerators to roofing • Energy Star® Web Site (energystar.gov)... lists qualifying products and says some <u>roof products</u> can reduce peak cooling demand up to 15% and lower roof temperatures up to 100° F
What GAF-Elk Energy Star® Qualified Shingle Products can I use?	<ul style="list-style-type: none"> • Timberline® Prestique® 40 HD Cool Color Series... available in 3 popular colors, Cool Weathered Wood, Cool Antique Slate and Cool Barkwood • Timberline® Prestique® 30 and Lifetime <u>White</u>... produced only in the Tampa service area <ul style="list-style-type: none"> ○ They can be special ordered to any part of the country ○ Note: minimum quantities and extra freight charges may apply • Royal Sovereign® <u>White</u>... available in all plants and service areas
How should Contractors use this opportunity?	<ul style="list-style-type: none"> • Educate Property Owners About... the long term savings opportunity from <u>Cool Color or Energy Star Qualified Shingles</u> and about the potential for additional savings through rebates and tax incentives • Mention That: <ul style="list-style-type: none"> ○ Tax Preparers... with proper expertise should determine if the property owner qualifies for a tax credit or not, and how much to claim ○ Energy Savings Can Vary Significantly... with geography, climate, architecture, orientation, etc. ○ Property Owners... should consult their architect, engineer, or energy auditing expert for savings estimates. Even experts will likely only provide an estimate.
What else is required?	<ul style="list-style-type: none"> • A Manufacturer’s Certification Statement... the IRS encourages manufacturers to provide a certification to help identify qualified products <ul style="list-style-type: none"> ○ This statement is attached and posted on our web site www.gaf.com under <u>Cool Roof Central</u> under the heading “Potential Savings” for easy download ○ Taxpayers taking a credit should complete the form (not contractors) and keep a copy for their records ○ Taxpayers do not have to submit a copy with their tax return ○ Federal tax credit applies to qualified installations in 2009 or 2010
Any Other Updates?	<ul style="list-style-type: none"> • Low Slope Membrane or Coating Products... are not included in the stimulus rebates at this time • See www.gaf.com under <u>Cool Roof Central</u>... for many other useful links and resources
Questions & Technical Help	<ul style="list-style-type: none"> • GAF-ELK Contractor Services... can provide detail on all GAF-Elk energy savings products as well as answer questions about other energy programs like LEED, Energy Star, Title 24 in California and more • Contact Telephone... 1-800-766-3411



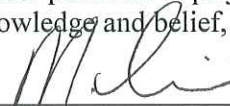
"Your Best And Safest Choice"
Quality You Can Trust Since 1886

MANUFACTURER'S CERTIFICATION STATEMENT
March, 2009

For purposes of a homeowner qualifying for federal tax credits for energy efficiency improvements to an existing home*, Building Materials Corporation of America (d/b/a GAF-Elk Corporation) certifies that the below listed asphaltic roofing products are "Eligible Building Envelope Components" as that term is defined under Section 25C of the Internal Revenue Code, as amended by the Energy Policy Act of 2005, the Emergency Economic Stabilization Act of 2008, and the American Recovery and Reinvestment Stimulus Plan of 2009.

Product	Eligible Color
Royal Sovereign® Shingles	White
Timberline® Prestique® 30 Shingles	White
Timberline® Prestique® 40 Shingles	Cool Antique Slate Cool Barkwood Cool Weathered Wood
Timberline® Prestique® Lifetime Shingles	White

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



Mike Kiik

Senior Vice President & Chief Technical Officer

Homeowner/Taxpayer Name: _____

Social Security Number: _____

Primary Residence: _____

Product: _____

Purchase Price: _____ Date of Installation: _____

* This Manufacturer's Certification Statement is being provided in accordance with IRS Notice 2006-26. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.