



## **Manufacturer's Certification Statement**

**MI Windows and Doors | Milgard Windows and Doors | Sunrise Windows and Doors**

Issued July 2025

MITER Brands™ provides this Manufacturer's Certification Statement so that you, the homeowner, can verify that certain exterior windows and doors manufactured by MITER Brand companies MI Windows and Doors, LLC ("MI"), Sunrise Windows, Ltd ("Sunrise"), or Milgard Manufacturing LLC ("Milgard") are eligible for the energy tax credits allowed by Section 25C of the Internal Revenue Code. The Inflation Reduction Act of 2022 makes notable changes to the prior tax credit benefit which applies to certain exterior windows and doors installed between January 1, 2023, and **December 31, 2025**.

The tax credit for an individual is 30% of the amount paid or incurred for all Qualified Energy Efficiency Improvements installed during the taxable year, for a maximum credit of \$1200 per year. For exterior windows and skylights, the maximum credit allowed per year is \$600. For exterior doors, the maximum credit allowed per year is \$250 per door and \$500 total for all doors.

The term "Qualified Energy Efficiency Improvement," means any Energy Efficient Building Component if the product is installed in the taxpayer's principal residence, original use of product begins with the taxpayer, and the product reasonably remains in use for at least 5 years. "Energy Efficient Building Components" includes exterior windows meeting ENERGY STAR® Most Efficient requirements, and exterior doors if ENERGY STAR-qualified for your region.

In accordance with IRS guidelines, including IRC Section 25C, IRS Notice 2006-26 and IRS Notice 2009-53, MITER Brands has determined that, provided all other requirements of Section 25C are met, MI, Sunrise, and Milgard windows included on ENERGY STAR's Most Efficient list are "Eligible Building Envelope Components." MI, Sunrise, and Milgard exterior doors meeting ENERGY STAR program requirements in the region in which you live are also qualifying Eligible Building Envelope Components. Refer to [https://www.energystar.gov/products/most\\_efficient](https://www.energystar.gov/products/most_efficient) (windows) and <http://www.energystar.gov> (doors) to determine the qualifying products for your region.

Thermal performance criteria for MI, Sunrise, and Milgard ENERGY STAR-labeled products have been independently tested as verified by the National Fenestration Rating Council® (NFRC).



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

Brent Sitlinger,  
Sr Manager of Compliance and Testing

IRS guidelines indicate that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. However, taxpayers should retain this Certification as part of their tax records.

For 2025, the IRS will require consumers to report the manufacturer's four-digit Qualified Manufacturer code (QM Code) on their 2025 tax return. For reference, the QM Code for MI and Sunrise is W2Q8. The QM Code for Milgard is G9L4.

MITER Brands, MI, Sunrise, and Milgard are not legal or tax advisors, and expressly disclaim any responsibility for determining whether a taxpayer will receive the energy tax credit. The companies recommend consultation with tax advisors and a review of IRS guidance prior to purchasing any window or door product for which a tax credit may be claimed. For further details on the energy tax credit, visit the IRS website ([www.irs.gov](http://www.irs.gov)).