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## Manufacturer's Certification for Section 25D Tax Credit

Issued September 7, 2021

GAF Materials LLC is providing this Manufacturer's Certification to you so that you can verify that certain components of GAF products are eligible for the Residential Energy Efficient Property Tax Credit under Section 25D of the Internal Revenue Code, as amended and extended by the Consolidated Appropriations Act of 2021.

An individual homeowner can claim the Section 25D Tax Credit if they purchase "solar electric property". "Solar electric property" generally means property that uses solar energy to generate electricity for use in a taxpayer's residence.

The solar panel, wiring and mounting hardware components of the GAF products listed below are solar electric property for purposes of the Section 25D Tax Credit:

<b>Product</b>	<b>Model Number</b>
Master Flow® Green Machine™ Solar-Powered Roof Vent	ERVSOLAR
Master Flow® Green Machine™ High-Power Solar Roof Vent (Solar-Powered Model)	PRSOLAR2
Master Flow® Green Machine™ Solar-Powered Gable Vent	PGSOLAR
Master Flow® GreenMachine™ High-Power Solar Roof Vent (Dual-Powered Model)	PRHYBRID2
Master Flow® Green Machine™ Dual-Powered Roof Vent	ERVHYBRID

The Section 25D Tax Credit amount is a percentage of eligible costs, based on the year of installation:

- 2021 – 26%
- 2022 – 26%
- 2023 – 22%

This Manufacturer's Certification is being provided to you in accordance with IRS Notice 2009-41. The IRS has indicated that you are not required to attach this Certification to your tax return but should retain it for your records.

GAF is not a legal or tax advisor and expressly disclaims any responsibility for determining whether any person is eligible for tax credits. Further, tax laws are subject to change after the date of this hereof, and GAF is under no obligation to advise you of any such changes. You are advised to consult your tax professional regarding your eligibility for tax credits.



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Eligible costs typically include the cost of the solar electric property, sales taxes, and installation costs.

Under 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.

By:  DocuSigned by:  
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Name: John Maitner

Title: SVP, Chief Financial Officer & Treasurer

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