



June 2, 2009

**BIO-MASS TAX CREDIT!**

Dear Dealer/Consumer:

On June 1, 2009, the Internal Revenue Service (IRS) issued its guidance for the 30% consumer tax credit (up to \$1500) for purchase and installation of a 75-percent efficient biomass-burning heater. This is the best opportunity to receive government support for updating to a new "Green technology heating system" we have seen in 25 years!

The following is a summary of the Bio-Mass tax credit features:

The consumer tax credit is 30% (up to \$1500) for the purchase and installation of a 75% efficient stove, and is available in both 2009 and 2010;

Installation is covered, as long as it is a requirement for the stove's proper and safe functioning;

The tax credit is an aggregate, i.e., the total \$1500 can include other energy efficient items. For instance, if a consumer claims \$900 on a new stove, then he will have \$600 to purchase additional energy saving products in the same tax year;

If a taxpayer uses the entire \$1500 tax credit on a competing product then they cannot use it for a biomass stove in that same tax year;

This credit applies only to existing principle residences;

A certificate of qualification from the manufacturer for each product as required in the guidance which can be obtained for the customer to use;

Taxpayers must retain the certification statement for tax record keeping purposes, but the certification is not required to be attached to the tax return;

Prior purchases made between January 1, 2009, and June 1, 2009 are covered if the manufacturer offers a certificate of qualification for the product

Additional information is available on the following web sites:

[www.irs.gov](http://www.irs.gov)

[www.sierraproductsinc.net/pages/taxcredit](http://www.sierraproductsinc.net/pages/taxcredit)

or contact customer service @ [csspi@sierraproductsinc.net](mailto:csspi@sierraproductsinc.net)