



Manufacturer's Certification Statement

For Eligible Building Envelope Components as covered by Internal Revenue Code Section 25C

Manufacturer's Name: XPEL, Inc.
Address: 711 Broadway St., Suite 320
San Antonio, TX 78215

Window film products sold directly by XPEL, Inc. and identified in the attached appendices are considered insulation material and are Eligible Building Envelope Components which may qualify for The Energy Efficient Home Improvement Credit allowed under Internal Revenue Code Sec. 25C.

The taxpayer should retain this certification statement as part of their tax records. As in all tax matters, the taxpayer is advised to independently verify their credit eligibility based on Internal Revenue Code Sec. 25C and available IRS guidance.

Disclaimer: The information provided in this Manufacturer's Certification shows eligible products but does not guarantee a tax credit. Taxpayers should check with their tax advisor to determine their eligibility and tax credits that may be applied to them.

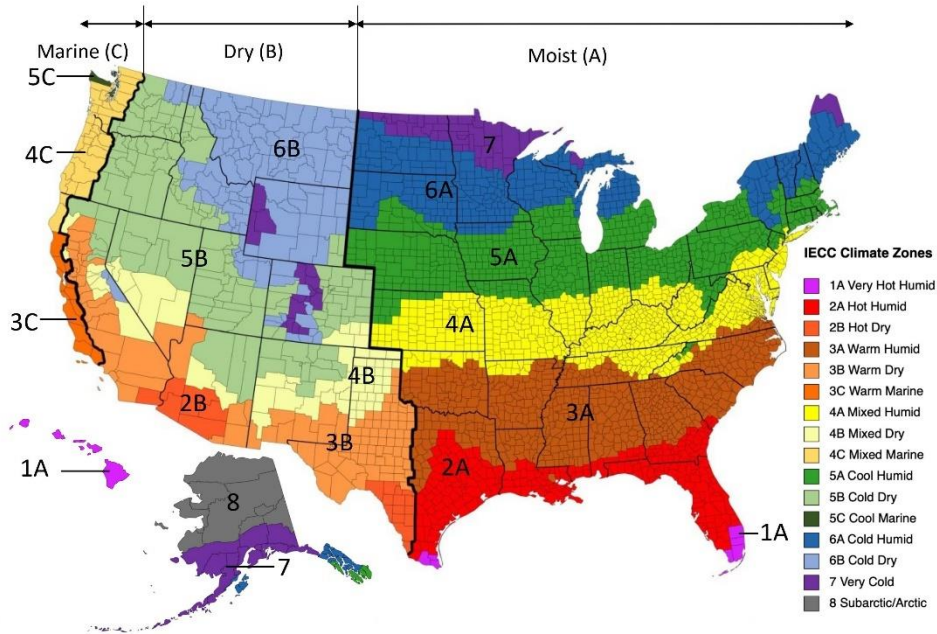
Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.

A handwritten signature in black ink, appearing to read "Abhishek Joshi", written over a horizontal line.

Name: Abhishek Joshi
Title: Vice President of Product

Appendix 1: Climate Zone

Check climate zone that your house falls under using the map below. Qualifying products will vary with the geographical climate zone where the film was installed.



Source: <https://basc.pnnl.gov/images/climate-zone-map-iecc-2021>

Determine which XPEL Vision film qualify in your climate zone by glazing type and check which qualifying products are eligible for the tax in Appendix 2. Qualifying products are marked a “YES” colored in orange.

You should complete IRS form 5695 and submit it with your Income Tax Returns. Keep a copy the dealer invoice listing the cost of the films and a copy of this manufacturer’s certificate for reference.

Notes:

- Based on the minimum performance requirements, single pane film applications do not qualify for this tax credit
- Use double pane clear or double pane tinted configuration to determine the tax credit eligibility for storm windows
- Use the more conservative value if you are unable to determine the exact glass type. For instance, if you are using low-e glazing but do not know which type, use the Winter low-e column to determine eligibility
- If the solar film version qualifies for a tax credit, then the safety film version will qualify as well
- The use of the XPEL Vision films in the attached tables does not imply warranty. Always consult your XPEL dealer for complete warranty information

Appendix 2: Qualifying Products

Climate Zone 1: U value < 0.50, SHGC < 0.25

Film	Double Pane Windows				
	Clear	Tinted	Winter Low-e	Winter/Summer Low-e	Summer Low-e
Clear View Plus 70					YES (MVW)
Clear View Plus 55					YES (MVW)
Clear View Plus 40					YES (MVW)
Clear View Plus 20					YES (MVW)
Clear View Ceramic 60					YES (MVW)
Clear View Ceramic 50					YES (MVW)
Clear View Ceramic 35					YES (MVW)
Blend DR 37					YES (MVW)
Blend DR 27					YES (MVW)
Blend DR 17		YES (VW)		YES (MVW)	YES (MVW)
Blend DR 7		YES (VW)		YES (MVW)	YES (MVW)
Clear View Alloy 65					YES (MVW)
Clear View Alloy 50					YES (MVW)
Clear View Alloy 40				YES (VW)	YES (MVW)
Clear View Alloy 25		YES (VW)		YES (MVW)	YES (MVW)
Neutral Daylight 50					YES (MVW)
Neutral Daylight 28					YES (MVW)
Silver 50					YES (MVW)
Silver 15		YES (VW)		YES (MVW)	YES (MVW)
Security 8 Mil Neutral 50					YES (MVW)
Security 8 Mil Neutral 35					YES (MVW)
Security 8 Mil Silver 15		YES (VW)		YES (MVW)	YES (MVW)
Security 8 Mil Clear View Plus 70					YES (MVW)
Exterior Neutral 40				YES (MVW)	YES (MVW)
Exterior Neutral 20	YES (VW)	YES (VW)	YES (MVW)	YES (MVW)	YES (MVW)
Exterior Silver 15	YES (VW)	YES (VW)	YES (MVW)	YES (MVW)	YES (MVW)
Exterior Blend DR 7	YES (VW)	YES (VW)	YES (MVW)	YES (MVW)	YES (MVW)
Exterior Clear Performance 75					YES (MVW)
All Season 45					YES (MVW)
All Season Intelligence 65					YES (MVW)
Bronze 25		YES (VW)		YES (MVW)	YES (MVW)
Bronze 40				YES (VW)	YES (MVW)
Dark Neutral 25					YES (MVW)
Dark Neutral 15				YES (VW)	YES (MVW)
Evening View 45					YES (MVW)
Evening View 35					YES (MVW)
Evening View 25				YES (VW)	YES (MVW)
Evening View 15				YES (MVW)	YES (MVW)
Evening View 5		YES (VW)		YES (MVW)	YES (MVW)

Window Type:

- 1) Winter Low-E (northern regions)
- 2) Winter/Summer low-E (central & southern regions)
- 3) Summer Low-E (southern regions)

Frame Type:

- M - Metal
- V - Vinyl
- W - Wood

Appendix 2: Qualifying Products

Climate Zone 2: U value < 0.40, SHGC < 0.25

Film	Double Pane Windows				
	Clear	Tinted	Winter Low-e	Winter/Summer Low-e	Summer Low-e
Clear View Plus 70					YES (MVW)
Clear View Plus 55					YES (MVW)
Clear View Plus 40					YES (MVW)
Clear View Plus 20					YES (MVW)
Clear View Ceramic 60					YES (MVW)
Clear View Ceramic 50					YES (MVW)
Clear View Ceramic 35					YES (MVW)
Blend DR 37					YES (MVW)
Blend DR 27					YES (MVW)
Blend DR 17				YES (MVW)	YES (MVW)
Blend DR 7				YES (MVW)	YES (MVW)
Clear View Alloy 65					YES (MVW)
Clear View Alloy 50					YES (MVW)
Clear View Alloy 40				YES (VW)	YES (MVW)
Clear View Alloy 25				YES (MVW)	YES (MVW)
Neutral Daylight 50					YES (MVW)
Neutral Daylight 28					YES (MVW)
Silver 50					YES (MVW)
Silver 15				YES (MVW)	YES (MVW)
Security 8 Mil Neutral 50					YES (MVW)
Security 8 Mil Neutral 35					YES (MVW)
Security 8 Mil Silver 15				YES (MVW)	YES (MVW)
Security 8 Mil Clear View Plus 70					YES (MVW)
Exterior Neutral 40				YES (MVW)	YES (MVW)
Exterior Neutral 20			YES (VW)	YES (MVW)	YES (MVW)
Exterior Silver 15			YES (VW)	YES (MVW)	YES (MVW)
Exterior Blend DR 7			YES (VW)	YES (MVW)	YES (MVW)
Exterior Clear Performance 75					YES (MVW)
All Season 45					YES (MVW)
All Season Intelligence 65					YES (MVW)
Bronze 25				YES (MVW)	YES (MVW)
Bronze 40				YES (VW)	YES (MVW)
Dark Neutral 25					YES (MVW)
Dark Neutral 15				YES (VW)	YES (MVW)
Evening View 45					YES (MVW)
Evening View 35					YES (MVW)
Evening View 25				YES (VW)	YES (MVW)
Evening View 15				YES (MVW)	YES (MVW)
Evening View 5				YES (MVW)	YES (MVW)

Window Type:

- 4) Winter Low-E (northern regions)
- 5) Winter/Summer low-E (central & southern regions)
- 6) Summer Low-E (southern regions)

Frame Type:

- M - Metal
- V - Vinyl
- W - Wood

Appendix 2: Qualifying Products

Climate Zone 3: U value < 0.30, SHGC < 0.25

Film	Double Pane Windows				
	Clear	Tinted	Winter Low-e	Winter/Summer Low-e	Summer Low-e
Clear View Plus 70					YES (VW)
Clear View Plus 55					YES (VW)
Clear View Plus 40					YES (VW)
Clear View Plus 20					YES (VW)
Clear View Ceramic 60					YES (V)
Clear View Ceramic 50					YES (V)
Clear View Ceramic 35					YES (V)
Blend DR 37					YES (VW)
Blend DR 27					YES (VW)
Blend DR 17				YES (V)	YES (VW)
Blend DR 7				YES (V)	YES (VW)
Clear View Alloy 65					YES (VW)
Clear View Alloy 50					YES (VW)
Clear View Alloy 40				YES (VW)	YES (VW)
Clear View Alloy 25				YES (VW)	YES (VW)
Neutral Daylight 50					YES (V)
Neutral Daylight 28					YES (V)
Silver 50					YES (VW)
Silver 15				YES (VW)	YES (VW)
Security 8 Mil Neutral 50					YES (V)
Security 8 Mil Neutral 35					YES (V)
Security 8 Mil Silver 15				YES (VW)	YES (VW)
Security 8 Mil Clear View Plus 70					YES (VW)
Exterior Neutral 40				YES (V)	YES (V)
Exterior Neutral 20				YES (V)	YES (V)
Exterior Silver 15				YES (V)	YES (V)
Exterior Blend DR 7				YES (V)	YES (V)
Exterior Clear Performance 75					YES (V)
All Season 45					YES (VW)
All Season Intelligence 65					YES (VW)
Bronze 25				YES (VW)	YES (VW)
Bronze 40				YES (V)	YES (VW)
Dark Neutral 25			YES (V)	YES (V)	YES (V)
Dark Neutral 15			YES (V)	YES (V)	YES (V)
Evening View 45			YES (V)	YES (V)	YES (V)
Evening View 35			YES (V)	YES (V)	YES (V)
Evening View 25			YES (V)	YES (V)	YES (V)
Evening View 15			YES (V)	YES (V)	YES (V)
Evening View 5			YES (V)	YES (V)	YES (V)

Window Type:

- 7) Winter Low-E (northern regions)
- 8) Winter/Summer low-E (central & southern regions)
- 9) Summer Low-E (southern regions)

Frame Type:

- M - Metal
- V - Vinyl
- W - Wood

Appendix 2: Qualifying Products

Climate Zone 4 & 5: U value < 0.30, SHGC < 0.40

Film	Double Pane Windows				
	Clear	Tinted	Winter Low-e	Winter/Summer Low-e	Summer Low-e
Clear View Plus 70				YES (VW)	YES (VW)
Clear View Plus 55				YES (V)	YES (VW)
Clear View Plus 40				YES (VW)	YES (VW)
Clear View Plus 20				YES (VW)	YES (VW)
Clear View Ceramic 60				YES (V)	YES (V)
Clear View Ceramic 50				YES (V)	YES (V)
Clear View Ceramic 35				YES (V)	YES (V)
Blend DR 37				YES (V)	YES (VW)
Blend DR 27				YES (V)	YES (VW)
Blend DR 17				YES (V)	YES (VW)
Blend DR 7				YES (V)	YES (VW)
Clear View Alloy 65				YES (V)	YES (VW)
Clear View Alloy 50				YES (VW)	YES (VW)
Clear View Alloy 40			YES (V)	YES (VW)	YES (VW)
Clear View Alloy 25			YES (V)	YES (VW)	YES (VW)
Neutral Daylight 50				YES (V)	YES (V)
Neutral Daylight 28				YES (V)	YES (V)
Silver 50				YES (V)	YES (VW)
Silver 15				YES (VW)	YES (VW)
Security 8 Mil Neutral 50				YES (V)	YES (V)
Security 8 Mil Neutral 35				YES (V)	YES (V)
Security 8 Mil Silver 15				YES (VW)	YES (VW)
Security 8 Mil Clear View Plus 70				YES (VW)	YES (VW)
Exterior Neutral 40				YES (V)	YES (V)
Exterior Neutral 20				YES (V)	YES (V)
Exterior Silver 15				YES (V)	YES (V)
Exterior Blend DR 7				YES (V)	YES (V)
Exterior Clear Performance 75				YES (V)	YES (V)
All Season 45				YES (V)	YES (VW)
All Season Intelligence 65				YES (VW)	YES (VW)
Bronze 25			YES (V)	YES (VW)	YES (VW)
Bronze 40				YES (V)	YES (VW)
Dark Neutral 25			YES (V)	YES (V)	YES (V)
Dark Neutral 15			YES (V)	YES (V)	YES (V)
Evening View 45			YES (V)	YES (V)	YES (V)
Evening View 35			YES (V)	YES (V)	YES (V)
Evening View 25			YES (V)	YES (V)	YES (V)
Evening View 15			YES (V)	YES (V)	YES (V)
Evening View 5			YES (V)	YES (V)	YES (V)

Window Type:

- 10) Winter Low-E (northern regions)
- 11) Winter/Summer low-E (central & southern regions)
- 12) Summer Low-E (southern regions)

Frame Type:

- M - Metal
- V - Vinyl
- W - Wood

Appendix 2: Qualifying Products

Climate Zone 6,7,8 : U value < 0.30, SHGC None

Film	Double Pane Windows				
	Clear	Tinted	Winter Low-e	Winter/Summer Low-e	Summer Low-e
Clear View Plus 70			YES (V)	YES (VW)	YES (VW)
Clear View Plus 55			YES (V)	YES (V)	YES (VW)
Clear View Plus 40			YES (V)	YES (VW)	YES (VW)
Clear View Plus 20			YES (V)	YES (VW)	YES (VW)
Clear View Ceramic 60				YES (V)	YES (V)
Clear View Ceramic 50				YES (V)	YES (V)
Clear View Ceramic 35				YES (V)	YES (V)
Blend DR 37				YES (V)	YES (VW)
Blend DR 27				YES (V)	YES (VW)
Blend DR 17				YES (V)	YES (VW)
Blend DR 7				YES (V)	YES (VW)
Clear View Alloy 65				YES (V)	YES (VW)
Clear View Alloy 50			YES (V)	YES (VW)	YES (VW)
Clear View Alloy 40			YES (V)	YES (VW)	YES (VW)
Clear View Alloy 25			YES (V)	YES (VW)	YES (VW)
Neutral Daylight 50				YES (V)	YES (V)
Neutral Daylight 28				YES (V)	YES (V)
Silver 50				YES (V)	YES (VW)
Silver 15				YES (VW)	YES (VW)
Security 8 Mil Neutral 50				YES (V)	YES (V)
Security 8 Mil Neutral 35				YES (V)	YES (V)
Security 8 Mil Silver 15				YES (VW)	YES (VW)
Security 8 Mil Clear View Plus 70				YES (VW)	YES (VW)
Exterior Neutral 40				YES (V)	YES (V)
Exterior Neutral 20				YES (V)	YES (V)
Exterior Silver 15				YES (V)	YES (V)
Exterior Blend DR 7				YES (V)	YES (V)
Exterior Clear Performance 75				YES (V)	YES (V)
All Season 45				YES (V)	YES (VW)
All Season Intelligence 65			YES (VW)	YES (VW)	YES (VW)
Bronze 25			YES (V)	YES (VW)	YES (VW)
Bronze 40				YES (V)	YES (VW)
Dark Neutral 25			YES (V)	YES (V)	YES (V)
Dark Neutral 15			YES (V)	YES (V)	YES (V)
Evening View 45			YES (V)	YES (V)	YES (V)
Evening View 35			YES (V)	YES (V)	YES (V)
Evening View 25			YES (V)	YES (V)	YES (V)
Evening View 15			YES (V)	YES (V)	YES (V)
Evening View 5			YES (V)	YES (V)	YES (V)

Window Type:

- 13) Winter Low-E (northern regions)
- 14) Winter/Summer low-E (central & southern regions)
- 15) Summer Low-E (southern regions)

Frame Type:

- M - Metal
- V - Vinyl
- W - Wood