

GARN® WHS Equipment

IRS Notice 2009-53 Biomass Tax Credit

IRS Notice 2009-53 provides for a consumer tax credit of 30% (up to \$1,500) toward the purchase and installation of a biomass stove for tax years 2009 and 2010. This tax document may be found at www.irs.gov/pub/irs-drop/n-09-53.pdf. The reference to biomass stoves can be found on page 5, under Qualified Energy Property, item .03, subpart 2(e). Specifically:

- The “stove” must use the burning of biomass to heat a dwelling or to *heat water* for use in a dwelling.
- The stove must have a *minimum thermal efficiency rating of 75%* as measured using the lower heating value of the fuel.
- The manufacturer must provide a *certificate of qualification* for each product for the customers’ records. The customer must retain this certificate (although it does not have to be attached to their tax return).

Based on the above GARN WHS equipment qualifies. *Additional restrictions apply*. A qualified *tax professional must be consulted* regarding the applicability of this tax credit, because every customer’s tax situation and installation is unique. In addition, Congress and/or the IRS may elect to modify the terms of this tax document.

A *Certificate of Qualification* can be found below.

Certificate of Qualification

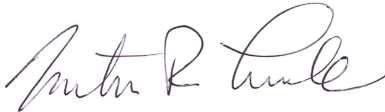
Manufacturer: **DECTRA CORPORATION**
3425 33rd Avenue Northeast
Saint Anthony, Minnesota 55418

Class of Qualified Energy Property: **Biomass Stove**

Models Covered: **GARN® WHS models 1350, 1500 and 2000**

Eligibility: The **GARN WHS** models listed use biomass to heat water for the purpose of heating a dwelling and are more than 75% efficient based upon the lower heating value of the fuel.

“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 are true, correct, and complete.”



Martin R. Lunde, President

July 28, 2009

Date