



## 30% BIOMASS TAX CREDIT

### IRS ANNOUNCES OFFICIAL TEST METHOD TO DETERMINE EFFICIENCY OF BIOMASS UNITS

In an announcement made June 1, 2009, the Internal Revenue Service (IRS) issued its guidance for the 30% consumer tax credit (up to \$1500) on the purchase and installation of a 75% efficient biomass-burning heater. This legislation is effective immediately, and is retroactive to any eligible stove purchased since January 1, 2009. This credit can be applied to existing principle residences only

We believe most, if not all Napoleon wood stoves, inserts, pellet stoves and pellet inserts, along with our NCPF110 (corn/pellet/wheat furnace) will meet or exceed the 75% efficiency rating and we are working toward completing all testing. In the interim, the listed units DO qualify at 75% efficiency or greater (for a complete list of qualifying units, please refer to the Certificate of Eligibility).

A manufacturer's certificate of eligibility is required by the IRS, and must be retained by the taxpayer. This certificate can be located on our consumer web site, [www.napoleonfireplaces.com](http://www.napoleonfireplaces.com). This listing will be updated regularly as models are re-tested and certified to this new efficiency standard.

Additional tax information is available on the following web site: [www.irs.gov](http://www.irs.gov)

Additional promotional items will be available shortly.

Wolf Steel Ltd. is proud to support the use of renewable energy resources and to assist consumers in taking advantage of the benefits offered with this new incentive.

All Napoleon qualifying units are proudly made in North America.