

November 4, 2022

On behalf of the National Glass Association, we have reviewed the Internal Revenue Service (IRS) six notices asking for comments on different aspects of extensions and enhancements of energy tax benefits in the Inflation Reduction Act (IRA). We offer these comments on behalf of NGA's membership and the glazing and glass building products industry.

NGA has more than 1700 member companies from across North America and around the globe, covering the entire supply chain of the glazing and glass building products industry from the primary glass manufacturers, glass and metal fabricators, insulating glass manufacturers, fabricators/manufacturers of completed glass products and systems, spacer and other component suppliers, window and door dealers, to the final retail glass businesses and installers/contract glaziers. Our mission statement is "We envision a future in which glass is the material of choice to enhance spaces where people live, play, learn, work and heal." We believe these comments are consistent with that vision.

Notice 2022-49 notes that the IRA expanded the definition of eligible "energy property" under section 48A Energy Investment Credit to include electrochromic glass. The IRS asks two questions:

- (i) What should the Treasury Department and the IRS consider in determining what types of technologies are included in the definitions of these new types of energy property?
- (ii) What should the Treasury Department and the IRS consider in determining what components of those technologies are included in energy property?

The language in the Act says "electrochromic glass which uses electricity to change its light transmittance properties in order to heat or cool a structure." We would note that the product installed in a building is not just a single piece of glass – it is the complete fenestration system and related components necessary to its active function. A more appropriate interpretation should be the entire fenestration system designed to reversibly change its optical properties to control daylighting, shading, and solar heat gain. This would include the entire fenestration system (window, curtain wall, window wall, storefront, or skylight including both insulating glass and framing) together with its control systems and installation costs.

This is also consistent with the definitions of dynamic glazing used in the national model energy codes referenced in the IRA:

ASHRAE 90.1-2019: "**dynamic glazing**: any glazing system/glazing infill that has the fully reversible ability to change its performance properties, including U-factor, solar heat gain coefficient, or visible transmittance. This includes, but is not limited to, shading systems between the glazing layers and chromogenic glazing."

2021 IECC: "**DYNAMIC GLAZING**. Any fenestration product that has the fully reversible ability to change its performance properties, including U-factor, solar heat gain coefficient (SHGC) or visible transmittance (VT)."



We envision a future in which glass is the material of choice to enhance spaces where people live, play, learn, work and heal.

Therefore, in response to Notice 2022-49, section 48A, question (i): we strongly encourage the Treasury Department and the IRS to interpret this new addition to be inclusive of any dynamic glazing technology that can reversibly change its energy performance properties, (energy properties including: U-factor, Solar Heat Gain Coefficient (SHGC) or Visible Transmittance (VT)) of the complete fenestration system (all types of chromogenic/dynamic glazing including electrochromic glass). In response to Notice 2022-49, section 48A, question (ii): We strongly encourage the Treasury Department and the IRS to consider all components necessary for successful operation of the dynamic glazing system, including framing, glazing, control systems, and installation are included in the energy property.

Sincerely,

A handwritten signature in black ink that reads "Urmilla Sowell". The signature is fluid and cursive.

Urmilla Sowell

NGA Technical and Advocacy Director

Cc: Nicole Harris, NGA President and CEO