

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Dishwashers** (see instructions)

	(a) Type A		(b) Type B	
1 Enter the number of eligible dishwashers produced in calendar year 2008 . . . . .	1			
2 Enter the average number of eligible dishwashers produced in the 2 prior calendar years . . . . .	2			
3 Subtract line 2 from line 1 . . . . .	3			
4 Applicable amount . . . . .	4	\$45 00	\$75 00	
5 Multiply line 3 by line 4 . . . . .	5			
6 Add the amounts on line 5 in columns (a) and (b) . . . . .	6			

**Part II Clothes Washers** (see instructions)

	(a) Type A		(b) Type B		(c) Type C		(d) Type D	
7 Enter the number of eligible clothes washers produced in calendar year 2008 . . . . .	7							
8 Enter the average number of eligible clothes washers produced in the 2 prior calendar years . . . . .	8							
9 Subtract line 8 from line 7 . . . . .	9							
10 Applicable amount . . . . .	10	\$75 00	\$125 00	\$150 00	\$250 00			
11 Multiply line 9 by line 10 . . . . .	11							
12 Add the amounts on line 11 in columns (a) through (d) . . . . .	12							

**Part III Refrigerators** (see instructions)

	(a) Type A		(b) Type B		(c) Type C		(d) Type D	
13 Enter the number of eligible refrigerators produced in calendar year 2008 . . . . .	13							
14 Enter the average number of eligible refrigerators produced in the 2 prior calendar years . . . . .	14							
15 Subtract line 14 from line 13 . . . . .	15							
16 Applicable amount . . . . .	16	\$50 00	\$75 00	\$100 00	\$200 00			
17 Multiply line 15 by line 16 . . . . .	17							
18 Add the amounts on line 17 in columns (a) through (d) . . . . .	18							

**Part IV Current Year Energy Appliance Credit**

19 <b>Total.</b> Add lines 6, 12, and 18 . . . . .	19			
20 Enter 2% of average annual gross receipts (see instructions) . . . . .	20			
21a Maximum credit base amount . . . . .	21a	\$75,000,000	00	
b Enter the amount from line 11, column (d) . . . . .	21b			
c Enter the amount from line 17, column (d) . . . . .	21c			
d Maximum credit amount. Add lines 21a through 21c . . . . .	21d			
22 Enter the <b>smallest</b> of the amount on line 19, 20, or 21d . . . . .	22			
23 Energy efficient appliance credits from partnerships, S corporations, estates, trusts, and cooperatives . . . . .	23			
24 Add lines 22 and 23. Estates, trusts, and cooperatives, go to line 25; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1q . . . . .	24			
25 Amount allocated to beneficiaries of the estate or trust, or to patrons of the cooperative (see instructions) . . . . .	25			
26 Estates, trusts, and cooperatives, subtract line 25 from line 24. Report this amount on Form 3800, line 1q . . . . .	26			

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Manufacturers of qualified energy efficient appliances (eligible dishwashers, clothes washers, and refrigerators (discussed below)) use Form 8909 to claim the energy efficient appliance credit. The credit is part of the general business credit reported on Form 3800, General Business Credit.

**Note.** If you are a taxpayer that is not a partnership, S corporation, cooperative, estate, or trust, and your only source of this credit is from a pass-through entity, you are not required to complete or file this form. Instead, report this credit directly on line 1q of Form 3800. See the Instructions for Form 3800.

### Amount of Credit

The credit is equal to the sum of the credit amounts figured separately for each type of qualified energy efficient appliance that you produced during the calendar year ending with or within your tax year.

The credit amount determined for any type of qualified energy efficient appliance is the applicable amount shown on Form 8909 for each appliance, multiplied by the eligible production for the appliance.

The eligible production in a calendar year is the excess of:

- The number of appliances of the same type manufactured by the taxpayer in the United States during the calendar year, over
- The average number of appliances of the same type manufactured annually by the taxpayer (or any predecessor) in the United States during the 2 prior calendar years.

For 2008, the maximum overall credit for all qualified appliances is the smaller of 2 percent of your average annual gross receipts for the 3 prior tax years or \$75,000,000. The \$75,000,000 limit does not apply to Type D clothes washers and Type D refrigerators.

### Dishwashers

An eligible dishwasher is a residential dishwasher subject to the energy conservation standards established by the Department of Energy.

Two types of energy saving dishwashers are eligible for the energy efficient credit. The amount of the credit is based on the percentage of energy savings.

**Type A.** A Type A dishwasher is a dishwasher manufactured in calendar year 2008, which uses no more than 324 kilowatt hours per year and 5.8 gallons per cycle.

**Type B.** A Type B dishwasher is a dishwasher manufactured in calendar year 2008, which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for more than 12 place settings).

### Clothes Washers

An eligible clothes washer is a residential model clothes washer, including a commercial style coin operated washer.

Four types of energy saving clothes washers are eligible for the energy efficient appliance credit. The amount of the credit is based on the percentage of energy savings.

**Type A.** A Type A clothes washer is a residential top-loading clothes washer manufactured in calendar year 2008, which meets or exceeds a 1.72 modified energy factor and does not exceed an 8.0 water consumption factor.

**Type B.** A Type B clothes washer is a residential top-loading clothes washer manufactured in calendar year 2008, which meets or exceeds a 1.8 modified energy factor and does not exceed a 7.5 water consumption factor.

**Type C.** A Type C clothes washer is a residential or commercial clothes washer manufactured in calendar year 2008, which meets or exceeds a 2.0 modified energy factor and does not exceed a 6.0 water consumption factor.

**Type D.** A Type D clothes washer is a residential or commercial clothes washer manufactured in calendar year 2008, which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor.

**Top-loading clothes washer.** A top-loading clothes washer is a clothes washer with a clothes container compartment located on the top of the machine and which operates on a vertical axis.

**Modified energy factor.** The modified energy factor is the modified energy factor established by the Department of Energy for compliance with the Federal energy conservation standard.

**Water consumption factor.** The water consumption factor is total weighted per-cycle water consumption divided by the cubic foot (or liter) capacity of the clothes washer.

### Refrigerators

An eligible refrigerator is a residential model automatic defrost refrigerator-freezer that has an internal volume of at least 16.5 cubic feet.

Four types of energy saving refrigerators are eligible for the energy efficient appliance credit. The amount of the credit is based on the percentage of energy savings.

**Type A.** A Type A refrigerator is a refrigerator manufactured in calendar year 2008 which consumes at least 20% but not more than 22.9% less kilowatt hours per year than the 2001 energy conservation standards.

**Type B.** A Type B refrigerator is a refrigerator manufactured in calendar year 2008 which consumes at least 23% but not more than 24.9% less kilowatt hours per year than the 2001 energy conservation standards.

**Type C.** A Type C refrigerator is a refrigerator that is manufactured in calendar year 2008 which consumes at least 25% but not more than 29.9% less kilowatt hours per year than the 2001 energy conservation standards.

**Type D.** A Type D refrigerator is a refrigerator that is manufactured in calendar year 2008 which consumes at least 30% less energy than the 2001 energy conservation standards.

**Note.** The "2001 energy conservation standards" are those issued by the Department of Energy effective July 1, 2001. You can find them at 10 CFR 430.32 at [www.gpoaccess.gov](http://www.gpoaccess.gov).

### Members of a Group Treated as a Single Producer

All persons treated as a single employer under section 52(a) or (b) or section 414(m) or (o) are treated as a single producer. See section 45M(g)(2)(B) regarding the inclusion of foreign corporations for this purpose. If you are a member of a group treated as a single producer, complete lines 1 through 21d based on the group's total production. On the dotted line to the left of line 22, enter "Group" and in parentheses enter the share of the line 22 amount allocated to the other group members. Subtract the amount in parentheses to determine the amount to enter on line 22.

### Certification

No additional information or certification currently is required to claim the credit.

### Specific Instructions

#### Line 20

Enter 2 percent of your average annual gross receipts for the 3 prior tax years. Gross receipts are reduced by returns and allowances. If an entity was not in existence for the entire 3-year period, the average annual gross receipts are based on the period during which the entity was in existence. Gross receipts for any tax year of less than 12 months are annualized by multiplying the gross receipts for the short period by 12 and dividing the result by the number of months in the short period. Any reference to an entity includes its predecessor(s).

**Line 21**

The maximum credit base amount for 2008 is \$75,000,000. This limit does not apply to Type D clothes washers and Type D refrigerators.

**Line 25**

Allocate the amount on line 24 between the estate and trust and the beneficiaries in proportion to the income allocable to each. Enter the amount allocated to the beneficiaries or patrons.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may

become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

**Recordkeeping** . . . . . 7 hrs., 24 mins.

**Learning about the law or the form** . . . . . 12 mins.

**Preparing and sending the form to the IRS** . . . . . 19 mins.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.