

▶ Attach to your tax return.

Name(s) shown on return	Identifying number
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Complete lines 1 through 6 to compute the tentative credit for dishwashers and clothes washers. See instructions.

		(a) Dishwashers	(b) Clothes Washers	
1 Enter the number of eligible dishwashers and clothes washers produced in calendar year 2006	1			
2 Enter the average number of eligible dishwashers and clothes washers produced in the 3 prior calendar years	2			
3 Subtract line 2 from line 1	3			
4 Applicable amount	4	\$32	31	\$100 00
5 Multiply line 3 by line 4	5			
6 Add the amounts on line 5 in columns (a) and (b)	6			

Complete lines 7 through 13 to compute the tentative credit for refrigerators. See instructions.

		(a) Type A	(b) Type B	(c) Type C
7 Enter the number of eligible refrigerators produced in calendar year 2006	7			
8 Enter 110% of the average number of eligible refrigerators produced in the 3 prior calendar years	8			
9 Subtract line 8 from line 7	9			
10 Applicable amount	10	\$75 00	\$125 00	\$175 00
11 In column (a), multiply line 9 by line 10	11			
12 In column (a), enter the smaller of the amount on line 11, or \$20,000,000. In columns (b) and (c), multiply line 9 by line 10	12			
13 Add the amounts on line 12 in columns (a) through (c)	13			
14 Total. Add lines 6 and 13	14			
15 Energy efficient appliance credits from partnerships, S corporations, estates, trusts, and cooperatives	15			
16 Add lines 14 and 15	16			
17 Enter 2% of average annual gross receipts (see instructions)	17			
18 Maximum credit allowed	18			\$75,000,000 00
19 Enter the smallest of the amount on line 16, 17, or 18. Estates, trusts, and cooperatives, go to line 20; partnerships and S corporations report this amount on Schedule K; all others, report this amount on Form 3800, line 1u	19			
20 Amount allocated to beneficiaries' of the estate or trust or patrons' of the cooperative (see instructions)	20			
21 Estates, trusts, and cooperatives, subtract line 20 from line 19. Report this amount on Form 3800, line 1u	21			

General Instructions

Purpose of Form

Manufacturers of qualified energy efficient appliances (certain dishwashers, clothes washers, and refrigerators (discussed below)) must use Form 8909 to claim the energy efficient appliance credit.

The energy efficient appliance credit is part of the general business credit reported on Form 3800, General Business Credit. No portion of the unused credit may be carried back to any tax year beginning before 2006. You may be able to carry the unused portion forward.

You can claim or elect not to claim the credit any time within 3 years from the due date of your tax return (excluding extensions) on either your original or an amended return.

Who Can Claim the Credit

Manufacturers of qualified energy efficient dishwashers, clothes washers, and refrigerators produced in 2006 or 2007 that meet the energy conservation (Energy Star program) standards established by the Department of Energy for 2007 can claim the energy efficient appliance credit.

Amount of Credit

The credit is equal to the sum of the credit amounts calculated separately for each type of qualified energy efficient appliance produced or manufactured by the taxpayer during the calendar year ending with or within its tax year.

The credit amount determined for any type of qualified energy efficient appliance is the applicable amount (discussed below) for each appliance, multiplied by the eligible production (discussed below) for the appliance.

Dishwashers

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

Applicable amount. The applicable amount for dishwashers manufactured in calendar year 2006 or 2007 that meet the requirements of the Energy Star program in effect for dishwashers in 2007 is the energy savings amount.

Energy savings amount. The energy savings amount for a standard dishwasher is the lesser of: the energy savings percentage multiplied by (a) the product of \$3 and 100, or (b) \$100. The lesser amount (the product of the calculation) is \$32.31 per standard dishwasher.

Clothes Washers

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

Applicable amount. The applicable amount for eligible clothes washers is \$100 for washers manufactured in calendar year 2006 or 2007, which meet the requirements of the Energy Star program in effect for clothes washers in 2007.

Refrigerators

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

Three levels of energy saving refrigerators are eligible for the energy efficient appliance credit. The credit is based on the percentage of energy savings: 15%, 20%, or 25% over the 2001 energy conservation standards.

Type A. The applicable amount is \$75 for a refrigerator manufactured in calendar year 2006 that consumes at least 15 percent but not more than 20 percent fewer kilowatt hours per year than the 2001 energy conservation standards.

Type B. The applicable amount is \$125 for a refrigerator manufactured in calendar year 2006 or 2007 that consumes at least 20 percent but not more than 25 percent fewer kilowatt hours per year than the 2001 energy conservation standards.

Type C. The applicable amount is \$175 for a refrigerator manufactured in calendar year 2006 or 2007 that consumes at least 25 percent fewer kilowatt hours per year than the 2001 energy conservation standards.

Note. The "2001 energy conservation standards" were issued by the Department of Energy to be effective beginning July 1, 2001. They can be found at 10 CFR 430.32 at www.gpoaccess.gov.

Eligible Production

Dishwashers and clothes washers. The eligible production in a calendar year for dishwashers and clothes washers is:

- the excess of the number of appliances of the same type produced by the taxpayer in the United States during the calendar year, over
- the average number of appliances of the same type produced by the taxpayer in the United States during the 3 prior calendar years.

Refrigerators. The eligible production in a calendar year for refrigerators is:

- the excess of the number of appliances of the same type produced by the taxpayer in the United States during the calendar year, over
- 110% of the average number of appliances of the same type produced by the taxpayer in the United States during the 3 prior calendar years.

Limitations

The following limitations apply.

- The maximum credit allowed for 2006 is \$75,000,000. For Type A refrigerators, the maximum credit allowed is \$20,000,000.

- The credit for the tax year also may not exceed 2 percent of the average annual gross receipts of the taxpayer for the 3 prior tax years. If the 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. Any reference to an entity includes its predecessor(s).

- All persons treated as a single employer under the rules of consolidation or groups under common control must combine their gross receipts for purposes of the gross receipts test. Gross receipts of foreign corporations are also included in determining total gross receipts.

Certification

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

Specific Instructions

Dishwashers and Clothes Washers

Line 2. Enter the average number of eligible dishwashers or clothes washers manufactured or produced in each of the 3 prior calendar years (see *Eligible Production* above).

Line 5. Multiply the number of eligible appliances reported on line 3 by the amount on line 4.

Refrigerators

Line 7. Enter the number of eligible refrigerators manufactured or produced in calendar year 2006 and identify them by type (see *Refrigerators* above).

Line 8. Enter 110% of the average number of eligible refrigerators manufactured or produced in each of the 3 prior calendar years (see *Eligible Production* above).

Line 11. Type A. Multiply the number of eligible refrigerators reported on line 9 by the amount pre-entered on line 10.

Line 12. Column a. Enter the smaller of the amount on line 11 or \$20,000,000.

Columns b and c. Multiply the number of eligible appliances reported on line 9 by the amount on line 10.

Line 17. Enter 2% of the average annual gross receipts for your 2003-2005 calendar years. See *Limitations* for information on how to compute average annual gross receipts.

Line 18. The maximum credit allowable is \$75,000,000.

Note. Any credit taken in 2006 will reduce the maximum allowable credit.

Line 20. Allocate the amount on line 19 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-XXXX 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.

RecordkeepingXXXX

Learning about the law or the formXXXX

Preparing and sending the form to the IRSXXXX

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.