

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

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 or clothes washers produced in calendar year 2006	1				
2 Enter the average number of eligible dishwashers or 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 Enter 2% of average annual gross receipts (see instructions)	15						
16 Maximum credit allowed	16	\$75,000,000	00				
17 Enter the smallest of the amount on line 14, 15, or 16	17						
18 Energy efficient appliance credits from partnerships, S corporations, estates, trusts, and cooperatives	18						
19 Add lines 17 and 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 to 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

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)) 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 can carry the unused portion forward up to 20 years.

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 1u of Form 3800.

Who Can Claim the Credit

Manufacturers of eligible dishwashers, clothes washers, and refrigerators produced in calendar year 2006 or 2007 can claim the energy efficient appliance credit. For tax years beginning in 2006, the credit applies only to appliances produced in calendar year 2006.

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 (discussed below) for the appliance.

For 2006, the maximum overall credit for all qualified appliances is the smaller of \$75,000,000 or 2 percent of your average annual gross receipts for the 3 prior tax years. For Type A refrigerators, the maximum credit allowed is \$20,000,000.

Dishwashers

An eligible dishwasher is a residential dishwasher subject to the energy conservation standards established by the Department of Energy and that meets the 2007 Energy Star program requirements.

Clothes Washers

An eligible clothes washer is a residential model clothes washer, including a residential style coin operated washer and that meets the 2007 Energy Star program requirements.

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 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 consumes at least 15 percent but less than 20 percent fewer kilowatt hours per year than the 2001 energy conservation standards.

Type B. A Type B refrigerator consumes at least 20 percent but less than 25 percent fewer kilowatt hours per year than the 2001 energy conservation standards.

Type C. A Type C refrigerator consumes at least 25 percent fewer kilowatt hours per year 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.

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 annually 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 annually by the taxpayer in the United States during the 3 prior calendar years.

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 16 based on the group's total production. On the dotted line to the left of line 17, enter "Group" and in parentheses enter the share of the line 17 amount allocated to the other group members. Subtract the amount in parentheses to determine the amount to enter on line 17.

Certification

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

Specific Instructions

Line 15

Enter 2 percent of your average annual gross receipts for the 3 prior tax years. Gross receipts are reduced by returns and allowances. 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).

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 1545-0074 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.