

Change Worksheet
(Form 8909)

Form 8909, Energy Efficient Appliance Credit , is used to claim the energy efficient appliance credit by manufacturers of qualified energy efficient appliances (eligible dishwashers, clothes washers, and refrigerators). The credit is part of the general business credit reported on Form 3800, General Business Credit.

Changes were made to the form in accordance with IRC section 45M, as amended by P.L. 110-343, Division B, section 305. We made the following changes to the form.

1. Part II, we removed Type A clothes washer manufactured in calendar year 2008 since it is no longer applicable for 2009 (IRC 45M(b)(2)).
2. Part II, we removed Type A refrigerator manufactured in calendar year 2008 since it is no longer applicable for 2009(IRC 45M(b)(3)).
3. Part IV, we added new lines (21b-21i) to reflect the additional limitations for the aggregate credit allowed (IRC 45M(e)(1)). Taxpayers are required to limit the aggregate credit amount (cannot exceed \$75,000,000) by all prior years beginning January 1, 2008.

Due to these changes 21 new lines were added to the form resulting in a burden increase of 51 hours, raising the total to 131 total hours.