

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	(c) Type C	
1 Enter the number of eligible dishwashers produced in calendar year 2011	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			
5 Multiply line 3 by line 4	5			
6 Add the amounts of line 5 in columns (a), (b), and (c)	6			

Part II Clothes Washers (see instructions)

	(a) Type A	(b) Type B	
7 Enter the number of eligible clothes washers produced in calendar year 2011	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		
11 Multiply line 9 by line 10	11		
12 Add the amounts on line 11 in columns (a) and (b)	12		

Part III Refrigerators (see instructions)

	(a) Type A	(b) Type B	
13 Enter the number of eligible refrigerators produced in calendar year 2011	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		
17 Multiply line 15 by line 16	17		
18 Add the amounts on line 17 in columns (a) and (b)	18		

Part IV Current Year Energy Appliance Credit

19 Total. Add lines 6, 12, and 18	19		
20 Enter 4% of average annual gross receipts (see instructions)	20		
21a Maximum credit base amount (see instructions)	21a		
b Enter the amount from line 11, column (b)	21b		
c Enter the amount from line 17, column (b)	21c		
22 Maximum credit amount. Add lines 21a through 21c	22		
23 Enter the smallest of the amount on line 19, 20, or 22	23		
24 Energy efficient appliance credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	24		
25 Add lines 23 and 24. Cooperatives, estates, and trusts, go to line 26. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 1q	25		
26 Amount allocated to beneficiaries of the estate or trust, or to patrons of the cooperative (see instructions)	26		
27 Cooperatives, estates, and trusts, subtract line 26 from line 25. Report this amount on Form 3800, line 1q	27		

General Instructions

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

What's New

The IRS has created a page on IRS.gov for information about Form 8909 and its instructions, at www.irs.gov/form8909. Information about any future developments affecting Form 8909 (such as legislation enacted after we release it) will be posted on that page.

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 by the taxpayer (or any predecessor) in the United States during the 2 prior calendar years.

For 2011, the maximum overall credit for all qualified appliances is the smaller of 4 percent of your average annual gross receipts for the 3 prior tax years or \$25,000,000. The \$25,000,000 limit does not apply to Type B clothes washers and Type B refrigerators.

Dishwashers

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

Three 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 2011, 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).

Type B. A Type B dishwasher is a dishwasher manufactured in calendar year 2011, which uses no more than 295 kilowatt hours per year and 4.25 gallons per cycle (4.75 gallons per cycle for dishwashers designed for more than 12 place settings).

Type C. A Type C dishwasher is a dishwasher manufactured in calendar year 2011, which uses no more than 280 kilowatt hours per year and 4 gallons per cycle (4.5 gallons per cycle for dishwashers designed for more than 12 place settings).

Gallons per cycle. Gallons per cycle is the amount of water, expressed in gallons, required to complete a normal cycle of a dishwasher.

Clothes Washers

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

Two 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 top-loading clothes washer manufactured in calendar year 2011, which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor.

Type B. A Type B clothes washer is a top-loading clothes washer manufactured in calendar year 2011, which meets or exceeds a 2.4 modified energy factor and does not exceed a 4.2 water consumption factor, or a front loading clothes washer manufactured in calendar year 2011, which meets or exceeds a 2.8 modified energy factor and does not exceed a 3.5 water consumption factor.

Top-loading clothes washer. A top-loading clothes washer is a clothes washer with a clothes container compartment access 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.

Two 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 2011 which consumes at least 30% less energy than the 2001 energy conservation standards.

Type B. A Type B refrigerator is a refrigerator manufactured in calendar year 2011 which consumes at least 35% 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.

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 22 based on the group's total production. On the dotted line to the left of line 23, enter "Group" and in parentheses enter the share of the line 23 amount allocated to the other group members. Subtract the amount in parentheses to determine the amount to enter on line 23.

Certification

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

Specific Instructions

Line 20

Enter 4 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 21a

The maximum credit base amount for 2011 is \$25,000,000. This limit does not apply to Type B clothes washers and Type B refrigerators.

Note. The maximum credit base also applies to credits received from a pass-through entity.

Line 24

The credit for dishwashers, Type A clothes washers, and Type A refrigerators included on line 19 **plus** the amount included on line 24 for these appliances, cannot exceed \$25 million.

Line 26

Cooperative. A cooperative described in section 1381(a) must allocate to its patrons the credit in excess of its liability limit. Therefore, to figure the unused amount of the credit allocated to patrons, the cooperative must first figure its tax liability. While any excess is allocated to patrons, any credit recapture applies as if the cooperative had claimed the entire credit.

If the cooperative is subject to the passive activity rules, include on line 24 any energy efficient appliance credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credit that must be allocated between the cooperative and the patrons. For details see the instructions for Form 8810.

Estates and trusts. Allocate the energy efficient appliance credit on line 25 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 26.

If the estate or trust is subject to the passive activity rules, include on line 24 any energy efficient appliance credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the instructions for Form 8582-CR.

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.