

**Energy Efficient Appliance Credit**

► Attach to your tax return.

► Information about Form 8909 and its instructions is at [www.irs.gov/form8909](http://www.irs.gov/form8909).

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 2013	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) and (b)			6

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

7 Enter the number of eligible clothes washers produced in calendar year 2013	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 Enter the amount from line 11			12

**Part III Refrigerators** (see instructions)

	(a) Type A	(b) Type B	
13 Enter the number of eligible refrigerators produced in calendar year 2013	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 <b>Total.</b> 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 19 of your *2012 Form 8909	21b		
c Enter the amount from line 22a of your *2012 Form 8909	21c		
d Enter the amount from line 22b of your *2012 Form 8909	21d		
e Add lines 21c and 21d	21e		
f Subtract line 21e from line 21b	21f		
g Enter the amount from line 20 of your *2012 Form 8909	21g		
h Enter the <b>smallest</b> of the amount on line 21a, 21f, or 21g	21h		
i Enter the amount from line 21h of your 2012 Form 8909	21i		
j Add lines 21h and 21i	21j		
k Subtract line 21j from line 21a	21k		
22a Enter the amount from line 12	22a		
b Enter the amount from line 17, column (b)	22b		
c Add lines 22a and 22b	22c		
23 Maximum credit amount. Add lines 21k and 22c	23		
24 Enter the <b>smallest</b> of the amount on line 19, 20, or 23	24		
25 Energy efficient appliance credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	25		
26 Add lines 24 and 25. Cooperatives, estates, and trusts, go to line 27. 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	26		
27 Amount allocated to beneficiaries of the estate or trust, or to patrons of the cooperative (see instructions)	27		
28 Cooperatives, estates, and trusts, subtract line 27 from line 26. Report this amount on Form 3800, line 1q	28		

\*Include amounts from predecessors.