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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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 2008	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	\$45	00	\$75 00
5	Multiply line 3 by line 4	5			
6	Add the amounts on line 5 in columns (a) and (b)	6			

Part II Clothes Washers (see instructions)

		(a) Type A		(b) Type B		(c) Type C		(d) Type D	
7	Enter the number of eligible clothes washers produced in calendar year 2008	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	\$75	00	\$125	00	\$150	00	\$250 00
11	Multiply line 9 by line 10	11							
12	Add the amounts on line 11 in columns (a) through (d)	12							

Part III Refrigerators (see instructions)

		(a) Type A		(b) Type B		(c) Type C		(d) Type D	
13	Enter the number of eligible refrigerators produced in calendar year 2008	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	\$50	00	\$75	00	\$100	00	\$200 00
17	Multiply line 15 by line 16	17							
18	Add the amounts on line 17 in columns (a) through (d)	18							

Part IV Current Year Energy Appliance Credit

19	Total. Add lines 6, 12, and 18	19		
20	Enter 2% of average annual gross receipts (see instructions)	20		
21a	Maximum credit base amount	21a	\$75,000,000	00
b	Enter the amount from line 11, column (d)	21b		
c	Enter the amount from line 17, column (d)	21c		
d	Maximum credit amount. Add lines 21a through 21c	21d		
22	Enter the smallest of the amount on line 19, 20, or 21d	22		
23	Energy efficient appliance credits from partnerships, S corporations, estates, trusts, and cooperatives	23		
24	Add lines 22 and 23. Estates, trusts, and cooperatives, go to line 25; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1q	24		
25	Amount allocated to beneficiaries of the estate or trust, or to patrons of the cooperative (see instructions)	25		
26	Estates, trusts, and cooperatives, subtract line 25 from line 24. Report this amount on Form 3800, line 1q	26		