

Tax credits for appliance manufacturers



Federal tax credits are available to manufacturers of energy-efficient home appliances. Although consumers cannot take these credits directly, they may be able to take advantage of promotions of qualifying products by manufacturers or retailers.

Who is eligible?

Product manufacturers are eligible for the credits.

How do the tax credits work?

Manufacturers are eligible for tax credits for qualifying high-efficiency models of dishwashers, refrigerators, and washing machines. The credits are available for models produced from 2008 through 2010.

Credits are available to manufacturers for products that meet the following criteria:

DISHWASHERS

- \$45 for dishwashers manufactured in 2008 or 2009 that use no more than 324 kilowatt-hours (kWh) per year and 5.8 gallons of water per cycle
- \$75 for dishwashers manufactured from 2008 through 2010 that use no more than 307 kWh per year and 5.0 gallons of water per cycle (5.5 gallons per cycle for dishwashers designed for more than 12 place settings)

REFRIGERATORS

- \$50 for models manufactured in 2008 that consume 20% to 22.9% fewer kWh per year than the 2001 energy conservation standards
- \$75 for models manufactured in 2008 or

2009 that consume 23% to 24.9% fewer kWh per year than the 2001 energy conservation standards

- \$100 for models manufactured from 2008 through 2010 that consume 25% to 29.9% fewer kWh per year than the 2001 energy conservation standards
- \$200 for models manufactured in 2008 through 2010 that consume at least 30% less energy than the 2001 energy conservation standards

WASHING MACHINES

- \$75 for residential top-loading models manufactured in 2008 that meet or exceed a 1.72 modified energy factor (MEF) and do not exceed an 8.0 water consumption factor
- \$125 for residential top-loading models manufactured in 2008 or 2009 that meet or exceed a 1.8 MEF and do not exceed a 7.5 water consumption factor
- \$150 for residential or commercial clothes washers manufactured from 2008 through 2010 that meet or exceed a 2.0 MEF and do not exceed a 6.0 water consumption factor
- \$250 for residential or commercial models manufactured in 2008 through 2010 that meet or exceed a 2.2 MEF and do not exceed a 4.5 water consumption factor

Where can I learn more about qualifying products?

- www.energytaxincentives.org
- www.energystar.gov
- www.aceee.org/consumerguide/

Note: The information in this fact sheet is not to be viewed as tax advice, nor should it be used as the sole source of information for tax purposes. Consult a tax professional, or refer to Internal Revenue Service information at www.irs.gov.

