

# ENERGY POLICY

## ACT of 2005

### TAX CREDIT SUMMARY

## Appliances

### Who is eligible for the tax credits?

**Product manufacturers** are eligible for the credits. While **consumers cannot** take these credits directly, you may see promotion of qualifying products by manufacturers.

### What are the tax credits for high-efficiency appliances?

Manufacturers are eligible for tax credits for qualifying models of dishwashers, refrigerators, and washing machines. The credits are available for models produced in 2006 and 2007. Credits are available to manufacturers as follows:

#### **Dishwashers:**

- Models that meet the 2007 ENERGY STAR® criteria (Energy Factor (EF) 0.65 for standard-size dishwashers, EF 0.88 for compact dishwashers)
- The tax credit for standard-size dishwashers is \$32.31 per qualifying dishwasher.

#### **Refrigerators:**

- \$75 for models that save at least 15% relative to 2001 federal standards (2006 only)
- \$125 for models that save at least 20% relative to 2001 federal standards
- \$175 for models that save 25% or more relative to 2001 federal standards

#### **Washing machines:**

- \$100 for models that meet the 2007 ENERGY STAR® criteria

### Where can I learn more about qualifying products?

- [www.energytaxincentives.org](http://www.energytaxincentives.org)
- [www.energystar.gov](http://www.energystar.gov)
- [www.aceee.org/consumerguide/](http://www.aceee.org/consumerguide/)

*The information provided is our summary of the Energy Policy Act of 2005 and is not to be viewed as tax advice, nor should it be used as the sole source of information for tax purposes. Consult your tax professional for official guidance concerning your specific circumstances. You may also refer to Internal Revenue Service guidance on [www.irs.gov](http://www.irs.gov).*



For more information on energy efficiency, visit [www.energyright.com](http://www.energyright.com).