

***Caution: DRAFT FORM***

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](http://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.

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.

|  | (a) | (b) | (c) |
|--|-----|-----|-----|
| <b>1</b> Year, make, and model of vehicle . . . . .                      |     |     |     |
| <b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . | / / | / / | / / |
| <b>3</b> Maximum credit allowable (see instructions) . . . . .           |     |     |     |
| <b>4</b> Phaseout percentage (see instructions) . . . . .                | %   | %   | %   |
| <b>5 Tentative credit.</b> Multiply line 3 by line 4 . . . . .           |     |     |     |

**Part II Credit for Business/Investment Use Part of Vehicle**

|  |   |   |   |
|--|---|---|---|
| <b>6</b> Business/investment use percentage (see instructions) . . . . .   | % | % | % |
| <b>7</b> Multiply line 5 by line 6 . . . . .   |   |   |   |
| <b>8</b> Add columns (a) through (c) on line 7 . . . . .   |   |   |   |
| <b>9</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .   |   |   |   |
| <b>10 Business/investment use part of credit.</b> Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1v . . . . . |   |   |   |

**Part III Credit for Personal Use Part of Vehicle**

|   |            |            |           |
|---|------------|------------|-----------|
| <b>11</b> Subtract line 7 from line 5 . . . . .   |            |            |           |
| <b>12</b> Add columns (a) through (c) on line 11 . . . . .  |            |            |           |
| <b>13</b> Regular tax before credits:   |            |            |           |
| • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) . . . . .   |            |            |           |
| • Other filers. Enter the regular tax before credits from your return . . . . .   |            |            |           |
| <b>14</b> Credits that reduce regular tax before the alternative motor vehicle credit:  |            |            |           |
| <b>a</b> Foreign tax credit . . . . .   | <b>14a</b> |            |           |
| <b>b</b> Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49) . . . . .  | <b>14b</b> |            |           |
| <b>c</b> Qualified electric vehicle credit (Form 8834, line 20) . . . . .   | <b>14c</b> |            |           |
| <b>d</b> Add lines 14a through 14c . . . . .  |            | <b>14d</b> |           |
| <b>15</b> Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .   |            |            | <b>15</b> |
| <b>16</b> Tentative minimum tax (see instructions):   |            |            |           |
| • Individuals. Enter the amount from Form 6251, line 33 . . . . .   |            |            |           |
| • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . .  |            |            |           |
| <b>17</b> Subtract line 16 from line 15. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .   |            |            | <b>17</b> |
| <b>18 Personal use part of credit.</b> Enter the <b>smaller</b> of line 12 or 17 here and on Form 1040, line 55; Form 1040NR, line 50; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions . . . . . |            |            | <b>18</b> |