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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.

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1 Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year

1

Part II Credit for Business/Investment Use Part of Refueling Property

2 Business/investment use part (see instructions)

2

3 Section 179 expense deduction (see instructions)

3

4 Subtract line 3 from line 2

4

5 Multiply line 4 by 30% (.30)

5

6 Maximum business/investment use part of credit (see instructions)

6

7 Enter the **smaller** of line 5 or line 6

7

8 Alternative fuel vehicle refueling property credit from partnerships and S corporations

8

9 **Business/investment use part of credit.** Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1w

9

Part III Credit for Personal Use Part of Refueling Property

10 Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9

10

11 Multiply line 10 by 30% (.30)

11

12 Maximum personal use part of credit (see instructions)

12

13 Enter the **smaller** of line 11 or line 12

13

14 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

14

15 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:

a Foreign tax credit

15a

b Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)

15b

c Qualified electric vehicle credit (Form 8834, line 20)

15c

d Alternative motor vehicle credit (Form 8910, line 18)

15d

e Add lines 15a through 15d

15e

16 Net regular tax. Subtract line 15e from line 14. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9

16

17 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

17

18 Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9

18

19 **Personal use part of credit.** Enter the **smaller** of line 13 or 18 here and on Form 1040, line 55; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions

19