

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).

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.**
▶ **See instructions on back.**

Name(s) shown on return

Identifying number

Part I Tentative Credit

Caution. This credit applies only to vehicles placed in service before 2007

1 Qualified electric vehicle credits from pass-through entities:			
If you are a:	Then enter the total electric vehicle credits from:		
Shareholder	Schedule K-1 (Form 1120S), box 13, code D, E, or P	}	1
Partner	Schedule K-1 (Form 1065), box 15, code D, E, or P		
2	Passive activity credits included on line 1 (see instructions)		2
3	Subtract line 2 from line 1		3
4	Passive activity credits allowed for 2007 (see instructions)		4
5	Tentative qualified electric vehicle credit. Add lines 3 and 4. ▶		5

Part II Allowable Credit

6	Regular tax before credits.		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 41. Corporations. Enter the amount from Form 1120, Schedule J, line 2. Other filers. Enter the regular tax before credits from your return. 	}	6
7	Credits that reduce regular tax before the qualified electric vehicle credit:		
a	Credits from Form 1040, lines 47 through 50 and 52 through 54, or Form 1040NR, lines 44 and 45 and 47 through 49	7a	
b	Foreign tax credit	7b	
c	American Samoa economic development credit (Form 5735)	7c	
d	Add lines 7a through 7c		7d
8	Net regular tax. Subtract line 7d from line 6. If zero or less, do not file this form; you cannot claim this credit		8
9	Tentative minimum tax (see instructions).		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Corporations. Enter the amount from Form 4626, line 12. Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54. 	}	9
10	Subtract line 9 from line 8. If zero or less, do not file this form; you cannot claim this credit		
11	Qualified electric vehicle credit. Enter the smaller of line 5 or 10 here and on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 10 is smaller than line 5, see instructions. ▶		11