

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.

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
 ▶ **See instructions on back.**

Name(s) shown on return

Identifying number

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years allowed on Form 8582-CR or Form 8810 for the current tax year.

1 Passive activity credits allowed for your current tax year (see instructions)	1	
2 Regular tax before credits (see instructions)	2	
3 Credits that reduce regular tax before the qualified electric vehicle credit:		
a Personal credits from Form 1040 or 1040NR (see instructions)	3a	
b Foreign tax credit	3b	
c Add lines 3a and 3b	3c	
4 Net regular tax. Subtract line 3c from line 2. If zero or less, do not file this form; you cannot claim this credit	4	
5 Tentative minimum tax (see instructions)	5	
6 Subtract line 5 from line 4. If zero or less, do not file this form; you cannot claim this credit	6	
7 Qualified electric vehicle credit. Enter the smaller of line 1 or 6 here and on the appropriate line of your return (see instructions). If line 6 is smaller than line 1, see instructions ▶	7	