

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.

▶ **Attach to your tax return.**
▶ **See separate instructions.**

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

Part II Credit for Business/Investment Use Part of Vehicle

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

Part III Credit for Personal Use Part of Vehicle

11 Subtract line 7 from line 5			
12 Add columns (a) through (c) on line 11			
13 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 Credits that reduce regular tax before the alternative motor vehicle credit:			
a Personal credits from Form 1040 or Form 1040NR (see instructions)	14a		
b Foreign tax credit	14b		
c Qualified electric vehicle credit (Form 8834, line 7)	14c		
d Add lines 14a through 14c		14d	
15 Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10			
16 Tentative minimum tax (see instructions):			
• Individuals. Enter the amount from Form 6251, line 34	}		
• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule			
17 Subtract line 16 from line 15. If zero or less, stop here; do not file this form unless you are claiming a credit on line 10			
18 Personal use part of credit. Enter the smaller of line 12 or 17 here and on Form 1040, line 54; Form 1040NR, line 49; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions			

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8910** (2008)