

Form 8911

Alternative Fuel Vehicle Refueling Property Credit

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Name(s) shown on return

Identifying number

<delete boldface, ADD initial caps>

Part I Total Cost of Refueling Property

(a) Hydrogen refueling property

(b) Other refueling property

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

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

Table with 11 rows: Business/investment use part (see instructions), Section 179 expense deduction, Subtract line 3 from line 2, Applicable credit rate decimal amount, Multiply line 4 by the applicable decimal amount on line 5, Maximum business/investment use part of credit, Enter the smaller of line 6 or line 7, Add columns (a) and (b) on line 8, Alternative fuel vehicle refueling property credit from partnerships and S corporations, Business/investment use part of credit.

Part III Credit for Personal Use Part of Refueling Property

Table with 23 rows: Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 11, Applicable credit rate decimal amount, Multiply line 12 by the applicable decimal amount on line 13, Maximum personal use part of credit, Enter the smaller of line 14 or line 15, Add columns (a) and (b) on line 16, Regular tax before credits, Credits that reduce regular tax before the alternative fuel vehicle refueling property credit, Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11, Tentative minimum tax, Subtract line 21 from line 20. If zero or less, stop here; do not file this form unless you are claiming a credit on line 11, Personal use part of credit.

DRAFT AS OF June 10, 2009

insert A

\$50,000 (\$200,000 for hydrogen refueling property)

50% (30% for hydrogen refueling property)

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8911 to figure your credit for alternative fuel vehicle refueling property you placed in service during your tax year. The credit attributable to depreciable property (refueling property used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. For more details, see section 30C and Notice 2007-43 (available in I.R.B. 2007-22 at www.irs.gov/ifo).

Taxpayers that are not partnerships, S corporations, or cooperatives, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1s of Form 3600.

Amount of Credit

For property of a character subject to an allowance for depreciation (business/investment use property), the credit for all property placed in service at each location is generally the smaller of 30% of the property's cost or \$30,000. For property of a character not subject to an allowance for depreciation placed in service at your main home (personal use property), the credit for all property placed in service at your main home is generally the smaller of 30% of the property's cost or \$1,000.

Each property's cost must first be reduced by any section 179 expense deduction taken for the property.

Qualified Alternative Fuel Vehicle Refueling Property

Qualified alternative fuel vehicle refueling property is any property (other than a building or its structural components) used to store or dispense an alternative fuel (defined below) into the fuel tank of a motor vehicle propelled by the fuel, but only if the storage or dispensing is at the point where the fuel is delivered into that tank. \$2,000 (\$1,000 for hydrogen refueling property)

In addition, the following requirements must be met to qualify for the credit.

- You placed the refueling property in service during your tax year.
- The original use of the property began with you.
- The property is not used predominantly outside the United States.
- If the property is not business/investment use property, the property must be installed on property used as your main home.

Exception. If you are the seller of new refueling property to a tax-exempt organization, governmental unit, or a foreign person or entity, and the use of that property is described in section 50(b)(3) or (4), you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the refueling property (included on line 7 of Form 8911). Treat all property eligible for this exception as business/investment use property.

Alternative fuel. The following are alternative fuels.

- Any fuel at least 85 percent of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen.
- Any mixture which consists of two or more of the following: biodiesel (as defined in section 40A(d)(1)), diesel fuel (as defined in section 4083(a)(3)), or kerosene, and at least 20% of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture.
- Electricity for property placed in service after October 3, 2009.

Basis Reduction

Unless you elect not to take the credit, you must reduce the basis of the property by the sum of the amounts entered on lines 7 and 13 for that property.

Recapture

If the property no longer qualifies for the credit, you may have to recapture part or all of the credit. For details, see section 30C(e)(5).

Specific Instructions

Line 2

To figure the business/investment use part of the total cost, multiply the cost of each separate refueling property by the percentage of business/investment use for that property. If during the tax year you convert property used solely for personal purposes to business/investment use (or vice versa), figure the percentage of business/investment use only for the number of months you use the property in your business or for the production of income. Multiply that percentage by the number of months you use the property in your business or for the production of income and divide the result by 12.

Line 3

Enter any section 179 expense deduction you claimed for the property from Part I of Form 4562, Depreciation and Amortization.

Line 6

If you placed refueling property with business/investment use in service at just one location, enter \$30,000.

If you placed refueling property with business/investment use in service at more than one location, but all property placed in service at any one location would result in an amount of not more than \$30,000 if property from that location was reported separately on line 5, enter the amount from line 5 on both line 6 and line 7. If you placed refueling property with business/investment use in service at more than one location, and property at at least one location would result in an amount of more than \$30,000 if property from that location was reported separately on line 5, add the separate amounts for each location, but do not include in the total more than \$30,000 for any single location.

Line 12

Enter \$1,000.

Line 15a

Enter the total amount claimed for the following credits (see the following lines of Form 1040 or 1040NR).

Personal Credits	Form 1040, Line:	Form 1040NR, Line:
Credit for child and dependent care expenses	48	45
Credit for the elderly or the disabled	49	N/A
Education credits	50	N/A
Child tax credit	52	47
Retirement savings contributions credit	51	46
Mortgage interest credit	53	48
Residential energy efficient property credit	53	48
Credit for qualified adoption expenses	53	48
Credit from Form 8859, District of Columbia first-time homebuyer credit	54	49

Line 17

Although you may not owe alternative minimum tax (AMT), you must still figure the tentative minimum tax (TMT) to figure your credit. Complete and attach the applicable AMT form or schedule and enter the TMT on line 17.

Line 19

If you cannot use part of the personal portion of the credit because of the tax liability limit, the unused credit is lost. The unused personal portion of the credit cannot be carried back or forward to other tax years.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and

insert A: What's New
The American Recovery and Reinvestment Tax Act of 2009 has temporarily increased the credit for alternative fuel refueling property for property placed in service in 2009 and 2010. The credit for hydrogen property has not been increased. See *Amount of Credit* below.

Recordkeeping	5 hr., 30 min.
Learning about the law or the form	24 min.
Preparing and sending the form to the IRS	30 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Enter the total, if any, credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24

Generally, i.c.

However, if the location of your main home changed during the tax year and you placed personal use refueling property in service at both locations during the tax year, enter \$4,000 (\$2,000 for hydrogen refueling property).

