

Change Worksheet
(Form 8910)

Several changes were made to form 8910 that resulted in a substantial change in burden:

- In response to focus testing comments, we added “Vehicle 1, Vehicle 2, Vehicle 3” to the column headings, we deleted the phaseout line (old lines 4) and will cover the phaseout amounts in the instructions, and we added notes on the form to allow nonbusiness filers to skip the business portions of the form.
- New lines 4 through 9 are added to account for:
 - o The new plug-in conversion credit (made a part of IRC sec. 30B by PL 111- 5, sec. 1143), and
 - o The IRC sec. 179(d)(9) requirement that the cost of property eligible for the credit be reduced by any sec. 179 deduction claimed.
- Old lines 6 through 10 are renumbered as new lines 11 through 15 for the business/investment use portion of the credit.
- New lines 16 through 21 replace old lines 11 through 18 to account for the treatment of the personal use portion of the alternative motor vehicle credit as a personal credit under Subpart A of the Code, allowed against AMT for tax years beginning after 2008 (PL 111-5, section 1144).

These changes increased the burden hours from 98,800 to 115,900 hours due to the addition of seven new lines.