

2009 Form 8910, Alternative Motor Vehicle Credit

Purpose: This is the first circulated draft of the 2009 Form 8910 for your review and comments. The instructions are a separate product and will be circulated at a later date. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: The 2008 Form 8910 is available at:
<http://www.irs.gov/pub/irs-pdf/f8910.pdf>

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at:
<http://taxforms.web.irs.gov/circulations/index.htm>

Comments: Please email, fax, call, or mail any comments by **July 2, 2009**. Comments should also be sent to the reviewer at William.P.Woolf@irs.gov.

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Major Changes to the 2009 Form 8910

1] 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.

2] New lines 4 through 9 are added to account for:

- The new plug-in conversion credit (made a part of IRC sec. 30B by PL 111-5, sec. 1143), and
- The IRC sec. 179(d)(9) requirement that the cost of property eligible for the credit be reduced by any sec. 179 deduction claimed.

3] Old lines 6 through 10 are renumbered as new lines 11 through 15 for the business/investment use portion of the credit.

4] 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).

Alternative Motor Vehicle Credit

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

▶ **Attach to your tax 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 13 and 17.

| | (a) Vehicle 1 | (b) Vehicle 2 | (c) Vehicle 3 |
|--|-------------------|---------------|---------------|
| 1 Year, make, and model of vehicle | 1 | | |
| 2 Enter date vehicle was placed in service (MM/DD/YYYY) | 2 / / | / / | / / |
| 3 Credit allowable (see instructions for amount to enter) | 3 | | |
| 4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009) | 4 | | |
| 5 Section 179 expense deduction (see instructions) | 5 | | |
| 6 Subtract line 5 from line 4 | 6 | | |
| 7 Multiply line 6 by 10% (.10) | 7 | | |
| 8 Maximum plug-in conversion credit amount allowable | 8 4,000 00 | 4,000 00 | 4,000 00 |
| 9 Enter the smaller of line 7 or line 8 | 9 | | |
| 10 Tentative credit. Add lines 3 and 9 | 10 | | |

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

| | | | | |
|---|-----------|---|---|---|
| 11 Business/investment use percentage (see instructions) | 11 | % | % | % |
| 12 Multiply line 10 by line 11 | 12 | | | |
| 13 Add columns (a) through (c) on line 12 | 13 | | | |
| 14 Alternative motor vehicle credit from partnerships and S corporations | 14 | | | |
| 15 Business/investment use part of credit. Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r | 15 | | | |

Part III Credit for Personal Use Part of Vehicle

| | | | | |
|---|-----------|--|--|--|
| 16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10 | 16 | | | |
| 17 Add columns (a) through (c) on line 16 | 17 | | | |
| 18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 | 18 | | | |
| 19 Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; or Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22 | 19 | | | |
| 20 Subtract line 19 from line 18. If zero or less, stop . You cannot claim the personal use part of the credit | 20 | | | |
| 21 Personal use part of credit. Enter the smaller of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box c on that line. If line 20 is smaller than line 17, see instructions | 21 | | | |

For Paperwork Reduction Act Notice, see instructions.

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