

***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](http://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.

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Qualified Plug-in Electric Vehicle Credit** (For vehicles acquired and placed in service after February 17, 2009)

**Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /	/ /
<b>3</b> Cost of the vehicle . . . . .			

**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 Section B and go to Section C. All others, go to Section B.

**Section B—Credit for Business/Investment Use Part of Vehicle**

<b>4</b> Business/investment use percentage (see instructions) . . . . .		%		%		%
<b>5</b> Multiply line 3 by line 4 . . . . .						
<b>6</b> Section 179 expense deduction (see instructions) . . . . .						
<b>7</b> Subtract line 6 from line 5 . . . . .						
<b>8</b> Multiply line 7 by 10% (.10) . . . . .						
<b>9</b> Maximum credit per vehicle . . . . .	2,500	00	2,500	00	2,500	00
<b>10</b> Enter the <b>smaller</b> of line 8 or line 9 . . . . .						
<b>11</b> Add columns (a) through (c) on line 10 . . . . .						
<b>12</b> Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .						
<b>13</b> <b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .						

**Section C—Credit for Personal Use Part of Vehicle**

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>14</b> If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .			
<b>15</b> Multiply line 14 by 10% (.10) . . . . .			
<b>16</b> Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .			
<b>17</b> Enter the <b>smaller</b> of line 15 or line 16 . . . . .			
<b>18</b> Add columns (a) through (c) on line 17 . . . . .			
<b>19</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .			
<b>20</b> Enter the total (if any) of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; and Schedule R, line 24; <b>or</b> Form 1040NR, lines 44 through 46; and Form 5695, line 11 . . . . .			
<b>21</b> Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .			
<b>22</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount (if any) from line 29 on Form 1040, line 53 (or Form 1040NR, line 49) and check box <b>c</b> on that line. If line 21 is smaller than line 18, see instructions . . . . .			

**Part II Qualified Electric Vehicle Credit**

**Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

<b>23</b> Qualified electric vehicle passive activity credits allowed for 2009 (see instructions) . . . . .			<b>23</b>
<b>24</b> Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 41.	}		<b>24</b>
• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
<b>25</b> Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b> Foreign tax credit . . . . .	<b>25a</b>		
<b>b</b> Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; line 22 of this form; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24 . . . . .	<b>25b</b>		
<b>c</b> American Samoa economic development credit (Form 5735) . . . . .	<b>25c</b>		
<b>d</b> Add lines 25a through 25c . . . . .			<b>25d</b>
<b>26</b> Net regular tax. Subtract line 25d from line 24. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .			<b>26</b>
<b>27</b> Tentative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 34.	}		<b>27</b>
• Corporations. Enter the amount from Form 4626, line 12.			
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. }			
<b>28</b> Subtract line 27 from line 26. If zero or less, stop here; <b>do not</b> file this form unless you are claiming the qualified plug-in electric vehicle credit in Part I . . . . .			<b>28</b>
<b>29</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount (if any) from line 22 on Form 1040, line 53; Form 1040NR, line 49; Form 1120, Schedule J, line 5b; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . . ▶			<b>29</b>