## Caution: DRAFT FORM

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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.

## Form **8910**

## **Alternative Motor Vehicle Credit**

2009 Attachment

OMB No. 1545-1998

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to your tax return.

Attachment Sequence No. 152 Identifying number

Part I **Tentative Credit** Use a separate column for each vehicle. If you need more columns, (a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 use additional Forms 8910 and include the totals on lines 13 and 17. 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) 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 Section 179 expense deduction (see instructions) 5 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 . 4,000 4,000 4.000 00 8 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. Credit for Business/Investment Use Part of Vehicle Part II 11 Business/investment use percentage (see instructions). % % 12 12 13 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 **Credit for Personal Use Part of Vehicle** Part III 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 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 19 Subtract line 19 from line 18. If zero or less, stop. You cannot claim the personal use part of the 20 20

**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

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