

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).

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 Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	

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

2	Business/investment use part (see instructions)	2		
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Applicable credit rate decimal amount	5	.30	.50
6	Multiply line 4 by the applicable decimal amount on line 5	6		
7	Maximum business/investment use part of credit (see instructions)	7		
8	Enter the smaller of line 6 or line 7	8		
9	Add columns (a) and (b) on line 8	9		
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations	10		
11	Business/investment use part of credit. Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s	11		

Part III Credit for Personal Use Part of Refueling Property

12	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 11	12		
13	Applicable credit rate decimal amount	13	.30	.50
14	Multiply line 12 by the applicable decimal amount on line 13	14		
15	Maximum personal use part of credit (see instructions)	15		
16	Enter the smaller of line 14 or line 15	16		
17	Add columns (a) and (b) on line 16	17		
18	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) } • Other filers. Enter the regular tax before credits from your return } 	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <ul style="list-style-type: none"> a Foreign tax credit b Personal credits from Form 1040 or 1040NR (see instructions) c Non-business qualified electric vehicle credit from Form 8834, line 29 d Add lines 19a through 19c 	19a 19b 19c 19d		
20	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	20		
21	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 34 } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule } 	21		
22	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	22		
23	Personal use part of credit. Enter the smaller of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 49; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions	23		