

Alternative Fuel Vehicle Refueling Property Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8911 and its instructions is at www.irs.gov/form8911.**

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see What's New in the instructions)	1		
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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	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6		
7	Enter the smaller of line 5 or line 6	7		
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8		
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9		

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the smaller of line 11 or line 12	13		
14	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • Other filers. Enter the regular tax before credits from your return. 	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	15a		
b	Certain allowable credits (see instructions)	15b		
c	Add lines 15a and 15b	15c		
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16		
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 	17		
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18		
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions.	19		