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If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

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% (0.30)

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% (0.30)

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:

- 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):

- 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