

Alternative Motor Vehicle Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8910 and its separate instructions is at www.irs.gov/form8910.**

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain plug-in electric vehicles on Form 8936.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 7 and 11.

		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle		
2	Vehicle identification number (see instructions)		
3	Enter date vehicle was placed in service (MM/DD/YYYY)	/ /	/ /
4	Tentative credit (see instructions for amount to enter)		

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.

Part II Credit for Business/Investment Use Part of Vehicle

5	Business/investment use percentage (see instructions)		%		%
6	Multiply line 4 by line 5				
7	Add columns (a) and (b) on line 6				
8	Alternative motor vehicle credit from partnerships and S corporations (see instructions)				
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 1r				

Part III Credit for Personal Use Part of Vehicle

10	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4				
11	Add columns (a) and (b) on line 10				
12	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45				
13	Personal credits from Form 1040 or 1040NR (see instructions)				
14	Subtract line 13 from line 12. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit				
15	Personal use part of credit. Enter the smaller of line 11 or line 14 here and on Form 1040, line 54 (or Form 1040NR, line 51). Check box c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions				

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