

Tax Forms & Publications

Work Request Notification (WRN)/Circulation

Product F8910

Title Alternative Motor Vehicle Credit

Tax year 2019

Processing year 2020

This is the 1st circulation of this product for your review and comments and can be used to support any necessary work requests. Note that this document is for internal use only--Do not distribute outside of the IRS/Treasury.

Authority for changes that may impact a Unified Work Request (UWR) (For changes, see Description of Major Changes below)
P.L. 115-123, sec. 40403; IRC 30B(k)(1)

Signature of Approving Official

Curtis L. Freeman

Digitally signed by Curtis L. Freeman
DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service,
ou=People, serialNumber=B2ZCB, cn=Curtis L. Freeman
Date: 2019.04.19 04:44:51 -0400

Circulation signature date

04/19/2019

Description of major changes (A description of changes to a form's instructions that may impact a UWR is also included, as applicable)

Under current law, the alternative motor vehicle credit is not available for vehicles purchased after 2017 [IRC 30B(k)(1)]. However, certain filers could still figure the credit on a 2018 return for a vehicle purchased in 2017 and placed in service in 2018. A partner in a fiscal year partnership or shareholder of a fiscal year S corporation may receive an alternative motor vehicle credit from a 2018 partnership or S corporation filer that must be reported on a 2019 return [IRC 706(a); IRC 1366(a)]. Recipients of these "pass-through" credits who are partnerships or S corporations must report these amounts on Form 8910, line 8. All others can report these amounts directly on Form 3800, Part III, line 1r.

1. We removed "acquired in 2017 but not placed in service until 2018 (see instructions)" under Note [P.L. 115-123, sec. 40403; IRC 30B(k)(1)].
2. The text for lines 1 through 7 and lines 10 through 15 is replaced with "Reserved for future use" and the entry boxes are gray shaded, impacting programming and processing of paper returns.
3. For electronic programming of lines 1 through 7 and lines 10 through 15, the Schema/Stylesheet Data Element and Element Name for MeF needn't change; a Business Rule for MeF may be added that any entry other than zero is invalid and shouldn't be allowed.
4. The instructions for lines 1 through 7 and lines 10 through 15 will tell filers to treat the amounts on those lines as zero when any form, worksheet, or instruction refers to those lines (for example, line 9 asks filers to add lines 7 and 8).

Cent entry spaces. We are simplifying the form and its processing by removing all of the separate entry spaces for cents. This change and its reasons are described in greater detail in the 2019 WRN for Form 1040 that was circulated on November 1, 2018 [M&P Initiative].

Potential extenders legislation. The credit may be extended by extenders legislation. The legislation could be enacted any time later this year, or not at all, or only in part, or only as modified. That would require reserved lines to be un-reserved.

Comments: Comments are due **30** days after the date this circulation is signed and issued, unless a different date is specified here: _____
Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. We will accept comments after the due date, but may not be able to consider any comments (timely or not) for this revision if implementing the comments would require a late UWR. If we need to make significant changes based on comments or other new information received, we normally will issue a subsequent circulation of this product; otherwise, these changes are final unless indicated otherwise in the Description of Major Changes.

Name of Tax Law Specialist Lorinda O Chin

Name of Reviewer William P Woolf Jr

Email address lorinda.chin@irs.gov

Email address william.p.woolf@irs.gov

Form **8910**

Alternative Motor Vehicle Credit

OMB No. 1545-1998

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

~~2018~~ **2019**

▶ Go to www.irs.gov/Form8910 for instructions and the latest information.

Attachment
Sequence No. **152**

Name(s) shown on return

Identifying number

Note:

- Use this form to claim the credit for certain alternative motor vehicles ~~acquired in 2017 but not placed in service until 2018~~ (see instructions).
- 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				

Remove cent entry spaces.

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 11, 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 Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). Check box e on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions				

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2018) **2019**