## Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. Do not file draft forms. Also, do not rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/DownloadForms. All information about all forms, instructions, and pubs is at IRS.gov/Forms.

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Department of the Treasury Internal Revenue Service

## Alternative Motor Vehicle Credit

- Attach to your tax return.
- Go to www.irs.gov/Form8910 for instructions and the latest information.


## 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.


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


| $\%$ |  | $\%$ |  |
| :--- | :--- | :--- | :--- |
| 7 |  |  |  |
| 8 |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

## 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)
(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 c on that line and enter "8910" in the space next to that box. If line 14 is smaller than line 11, see instructions

|  |  |  |
| :--- | :--- | :--- |
| 11 |  |  |
| 12 |  |  |
| 13 |  |  |
| 14 |  |  |
|  |  |  |
| 15 |  |  |

