

Note: *The draft you are looking for begins on the next page.*



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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.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 a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.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.

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8834 for the latest information.**

OMB No. 1545-1374

Attachment
 Sequence No. **111**

Identifying number

Caution: This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year). The qualified electric vehicle credit was available for certain vehicles placed in service before 2007.

<p>1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</p>	1	
<p>2 Regular tax before credits:</p> <ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040 or Form 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2; or the sum of the amounts from Form 1040-NR, lines 42 and 44. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return. 	2	
<p>3 Credits that reduce regular tax before the qualified electric vehicle credit:</p> <p>a Foreign tax credit 3a</p> <p>b Certain allowable credits (see instructions) 3b</p> <p>c Add lines 3a and 3b 3c</p>	3c	
<p>4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</p>	4	
<p>5 Tentative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. 	5	
<p>6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</p>	6	
<p>7 Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Schedule 3 (Form 1040 or 1040-SR), line 6; Form 1040-NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ▶</p>	7	

Future Developments

For the latest information about developments related to Form 8834 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8834.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Which Revision To Use

Use this December 2019 revision of Form 8834 for tax years beginning in 2019 or later until a later revision is issued. Use prior revisions of this form for earlier tax years. All revisions are available at www.irs.gov/Form8834.

Purpose of Form

Use Form 8834 to claim any qualified electric vehicle passive activity credit allowed for the current tax year.

Specific Instructions

Line 1

Enter the qualified electric vehicle passive activity credits allowed for your current tax year from Form 8582-CR, Passive Activity Credit Limitations (for individuals, estates, and trusts), or Form 8810, Corporate Passive Activity Loss and Credit Limitations (for corporations). See the instructions for the applicable form for more information.

Line 3b

Follow the instructions below and refer to your income tax return to figure the amount to enter on line 3b.

Form 1040 or Form 1040-SR. Enter the total of any credits on Form 1040 or Form 1040-SR, line 13a, and Schedule 3 (Form 1040 or 1040-SR), lines 2 through 6 (not including any alternative fuel vehicle refueling property credit (personal use part) from Form 8911, line 19*; any general business credit from Form 3800; any credit for prior year minimum tax from Form 8801; or any credit to holders of tax credit bonds from Form 8912).

Form 1040-NR. Enter the total of any credits on lines 47 through 51 (not including any alternative fuel vehicle refueling property credit (personal use part) from Form 8911, line 19*; any general business credit from Form 3800; any credit for prior year minimum tax from Form 8801; or any credit to holders of tax credit bonds from Form 8912).

Form 1041, Schedule G. Enter the total of any credits on line 2e (not including any alternative fuel vehicle refueling property credit (personal use part) from Form 8911, line 19*; or any credits from lines 2a through 2d).

Forms 1120, Schedule J. Enter the total of any credits on line 6 (not including any credits from lines 5a and 5c through 5e).

*If available

Line 5

Although you may not owe alternative minimum tax (AMT), you generally must still figure your tentative minimum tax (TMT) to figure your credit. Corporations enter -0- because they are exempt from the AMT for tax years beginning after 2017. All others, complete and attach the applicable AMT form or schedule and enter the TMT on line 5.

Line 7

If you cannot use part of the credit because of the tax liability limit, the unused credit is lost. The unused or excess credit cannot be carried back or forward to other tax years.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

- Recordkeeping** 2 hr., 23 min.
- Learning about the law or the form** 34 min.
- Preparing and sending the form to the IRS** 1 hr., 49 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.