

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.**

Attachment  
 Sequence No. **151**

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 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, 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 9. }
- 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 Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions . . . . .

**19**