



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

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Almost every form and publication 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/SR) 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.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

▶ **Attach to your tax return.**

▶ **Go to 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, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.
 - 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), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions **19**