

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

Attach to your tax return.

Attachment
Sequence No. **151**

Go to www.irs.gov/Form8911 for instructions and the latest information.

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

4a Subtract line 3 from line 2

4a

b Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions)

4b

c Subtract line 4b from line 4a

4c

5a Multiply line 4b by 6% (0.06)

5a

b Multiply line 4c by 30% (0.30)

5b

c Add lines 5a and 5b

5c

6 Maximum business/investment use part of credit (see instructions)

6

7 Enter the **smaller** of line 5c 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