



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 pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. 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 **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 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**