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# Instructions for Form 8911

(Rev. December 2023)



Department of the Treasury  
Internal Revenue Service

## Alternative Fuel Vehicle Refueling Property Credit

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

### Future Developments

For the latest information about developments related to Form 8911 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### What's New

**Credit modification.** The Inflation Reduction Act of 2022 modified the credit for certain refueling property placed in service after 2022.

**Property must be located in an eligible census tract.** Refueling property placed in service after 2022 will not be treated as qualified alternative fuel vehicle refueling property unless the property is placed in service in an eligible census tract. For this purpose, an eligible census tract is generally any population census tract that is not an urban area. See [Eligible census tract](#).

**Tax-exempt and governmental entities.** For tax years beginning after 2022, certain tax-exempt and governmental entities that generally do not benefit from income tax credits can elect to treat the alternative fuel vehicle refueling property credit as a payment of income tax. Resulting overpayments may result in refunds. See [Tax-Exempt and Governmental Entities](#).

**Transfer of credit.** For tax years beginning after 2022, eligible taxpayers (including partnerships and S corporations) can elect to transfer all or part of the credit amount otherwise allowed as a general business credit to an unrelated third-party buyer in exchange for cash. Eligible taxpayers do not include certain tax-exempt and governmental entities discussed above. See [Transfer of Credit](#).

## General Instructions

### Purpose of Form

Use Form 8911 to figure your credit for alternative fuel vehicle refueling property you placed in service during your tax year. The part of the credit attributable to business/investment use is treated as a general business credit. Any part of the credit not attributable to business/investment use is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers aren't required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1s in Part III of Form 3800, General Business Credit.

### Which Revision To Use

Use the December 2023 revision of Form 8911 for tax years beginning in 2023 or later, until a later revision is issued. Use prior revisions of the form for earlier tax years. All revisions are available at [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### Amount of Credit

For property of a character subject to an allowance for depreciation (business/investment use property), the credit for each item of property is generally the smaller of 30% of the property's cost or \$100,000. For property of a character not subject to an allowance for depreciation placed in service at your main home (personal use property), the credit for each item of property is generally the smaller of 30% of the property's cost or \$1,000.

Each property's cost must first be reduced by any section 179 expense deduction taken for the property.

### Tax-Exempt and Governmental Entities

For tax years beginning after 2022, certain tax-exempt and governmental entities can make an elective payment election under section 6417 to treat the amount of their alternative fuel vehicle refueling property credit as a payment of income tax. Resulting overpayments may result in refunds.

Tax-exempt and governmental entities eligible to make the elective payment election include:

- Any organization exempt from the tax imposed by subtitle A by reason of section 501(a) of the Code or because it is the government of any U.S. territory or a political subdivision or instrumentality or agency thereof;
- Any state, the District of Columbia, or political subdivision or instrumentality or agency thereof;
- The Tennessee Valley Authority;
- An Indian tribal government or a subdivision or instrumentality or agency thereof;
- Any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m))); and
- Any corporation operating on a cooperative basis which is engaged in furnishing electric energy to persons in rural areas.

Tax-exempt and governmental entities making the elective payment election for the alternative fuel vehicle refueling property credit must file the following tax forms.

- Form 8911.
- Form 3800, General Business Credit.
- Form 990-T, Exempt Organization Business Income Tax Return, or other applicable income tax return.

For details, see the separate instructions for these forms.

**Pre-filing registration.** The IRS has established a mandatory pre-filing registration process for elective

payment elections under section 6417 for certain business credits, including the alternative fuel vehicle refueling property credit. Tax-exempt and governmental entities that plan to make an elective payment election for the alternative fuel vehicle refueling property credit must obtain a property registration number for refueling property used to figure the credit before filing Form 990-T, or other applicable income tax return. The entity must report the IRS-issued registration number(s) on Form 3800 to make the election. To register, go to [IRS.gov/credits-deductions/register-for-elective-payment-or-transfer-of-credits](https://www.irs.gov/credits-deductions/register-for-elective-payment-or-transfer-of-credits).

**Required statement.** See the specific instructions for [Line 7](#), later.

**More information.** For more information, see:

- Section 6417,
- Temporary Regulations section 1.6417-5T, in Internal Revenue Bulletin 2023-27, available at [IRS.gov/irb/2023-27\\_IRB](https://www.irs.gov/irb/2023-27_IRB), and
- [IRS.gov/ElectivePay](https://www.irs.gov/ElectivePay).

## Transfer of Credit

For tax years beginning after 2022, electing taxpayers (including partnerships and S corporations but not including tax-exempt and governmental entities discussed earlier) can elect to transfer all or part of the credit amount otherwise allowed as a general business credit to an unrelated third-party buyer in exchange for cash. Electing taxpayers make the election to transfer the credit on Form 3800, General Business Credit.

**Pre-filing registration.** The IRS has established a mandatory pre-filing registration process for elective transfers of credits under section 6418 for certain business credits, including the alternative fuel vehicle refueling property credit. Electing taxpayers that plan to transfer all or part of the alternative fuel vehicle refueling property credit must obtain a property registration number for refueling property used to figure the transferred credit before filing their income tax return. The electing taxpayer must report the IRS-issued registration number(s) on Form 3800 to make the transfer election. To register, go to [IRS.gov/credits-deductions/register-for-elective-payment-or-transfer-of-credits](https://www.irs.gov/credits-deductions/register-for-elective-payment-or-transfer-of-credits).

**Required Statement.** See the specific instructions for [Line 7](#), later.

**More information.** For more information, see:

- Section 6418,
- Temporary Regulations section 1.6418-4T, in Internal Revenue Bulletin 2023-27, available at [IRS.gov/irb/2023-27\\_IRB](https://www.irs.gov/irb/2023-27_IRB), and
- [IRS.gov/Transferability](https://www.irs.gov/Transferability).

## Qualified Alternative Fuel Vehicle Refueling Property

Qualified alternative fuel vehicle refueling property is any property (other than a building or its structural components) used for either of the following.

- To store or dispense an alternative fuel (defined below) other than electricity into the fuel tank of a motor vehicle propelled by the fuel, but only if the storage or dispensing is at the point where the fuel is delivered into that tank.

- To recharge an electric vehicle, but only if the recharging property is located at the point where the vehicle is recharged.

In addition, the following requirements must be met to qualify for the credit.

- You placed the refueling property in service during your tax year.
- The original use of the property began with you.
- The property isn't used predominantly outside the United States.
- If the property isn't business/investment use property, the property must be installed on property used as your main home.
- The property must be located in an eligible census tract.

**Exception.** If you are the seller of new refueling property to a tax-exempt organization, governmental unit, or a foreign person or entity, and the use of that property is described in section 50(b)(3) or (4), you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the refueling property (included on line 7 of Form 8911). Treat all property eligible for this exception as business/investment use property. If you elect to claim the credit, you must reduce cost of goods sold by the amount you entered on line 7 for that property.

**Alternative fuel.** The following are alternative fuels.

- Any fuel at least 85% of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen.
- Any mixture which consists of two or more of the following: biodiesel (as defined in section 40A(d)(1)), diesel fuel (as defined in section 4083(a)(3)), or kerosene, and at least 20% of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture.
- Electricity.

**Bidirectional charging equipment.** Property will not fail to be treated as qualified alternative fuel vehicle refueling property solely because it:

- Is capable of charging the battery of a motor vehicle propelled by electricity, and
- Allows discharging electricity from such battery to an electric load external to the motor vehicle.

**Property must be located in an eligible census tract.** Property will not be treated as qualified alternative fuel vehicle refueling property unless the property is placed in service in an eligible census tract.

**Eligible census tract.** For this purpose, an eligible census tract is any population census tract that:

- Is described in section 45D(e), or
- Is not an urban area.

For this purpose, an urban area is a census tract (as defined by the Bureau of the Census) that, according to the most recent decennial census, has been designated as an urban area by the Secretary of Commerce. Any future guidance will be covered as discussed under [Future Developments](#), earlier.

**Electric charging stations for certain vehicles with two or three wheels.** Property of a character subject to an allowance for depreciation (business/investment use property) for the recharging of a motor vehicle is qualified alternative fuel vehicle refueling property. For this purpose, a motor vehicle:

- Is manufactured primarily for use on public streets, roads, or highways (not including a vehicle operated exclusively on a rail or rails);
- Has two or three wheels; and
- Is propelled by electricity.

## Wage and Apprenticeship Requirements

If a qualified alternative fuel vehicle refueling project does not meet the project requirements discussed in this section, the amount of credit that applies to business/investment use property that is part of the project will be figured using a credit rate of 6% instead of 30%.

**Qualified alternative fuel vehicle refueling project.** A qualified alternative fuel vehicle refueling project is a project consisting of one or more properties that are part of a single project.

**Project requirements.** A qualified alternative fuel vehicle refueling project meets the project requirements if it is one of the following.

- A project the construction of which begins prior to January 29, 2023.
- A project that satisfies the prevailing wage and apprenticeship requirements.

**Beginning of construction.** Two methods can be used to establish when construction of a qualified project has begun. Both methods are subject to a continuity requirement.

1. The Physical Work Test is satisfied when physical work of a significant nature begins, and the other requirements are met.

2. The Five Percent Safe Harbor is satisfied when a taxpayer pays or incurs 5% or more of the total cost of the qualified project and meets the other requirements.

The Continuity Requirement is satisfied if you demonstrate either continuous construction or continuous effort.

**Prevailing wage requirements.** The taxpayer will ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in the construction of any qualified alternative fuel vehicle refueling property that is part of the project are paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which the project is located as most recently determined by the Secretary of Labor, in accordance with subchapter IV of chapter 31 of title 40, United States Code.

**Apprenticeship requirements.** Each taxpayer, contractor, or subcontractor who employs 4 or more individuals to perform construction, alteration, or repair work for the construction of a qualified alternative fuel vehicle refueling project must generally employ 1 or more qualified apprentices to perform the work.

**Required statement.** See the specific instructions for [Lines 4b and 4c](#), later.

**More information.** For more information, see the following.

- For initial guidance, see Notice 2022-61, 2022-52 I.R.B. 560, available at [IRS.gov/irb/2022-52\\_IRB#NOT-2022-61](https://www.irs.gov/irb/2022-52_IRB#NOT-2022-61).
- Proposed regulations are in Internal Revenue Bulletin 2023-39, available at [IRS.gov/irb/2023-39\\_IRB#REG-100908-23](https://www.irs.gov/irb/2023-39_IRB#REG-100908-23).
- Any future guidance provided by final regulations will be covered as discussed under [Future Developments](#), earlier.

## Basis Reduction

Unless you elect not to claim the credit, you must reduce the basis of the property by the sum of the amounts entered on lines 7 and 13 for that property.

## Recapture

If the property no longer qualifies for the credit, you may have to recapture part or all of the credit. For more information, see section 30C(e)(5).

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## Specific Instructions

### Line 2

To figure the business/investment use part of the total cost, multiply the cost of each separate refueling property by the percentage of business/investment use for that property. If during the tax year you convert property used solely for personal purposes to business/investment use (or vice versa), figure the percentage of business/investment use only for the number of months you use the property in your business or for the production of income. Multiply that percentage by the number of months you use the property in your business or for the production of income and divide the result by 12.

### Line 3

Enter any section 179 expense deduction you took for the property from Part I of Form 4562, Depreciation and Amortization.

### Lines 4b and 4c

Enter on line 4b 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 [Wage and Apprenticeship Requirements](#), earlier.

If the amount you enter on line 4b is less than the amount you entered on line 4a, attach a statement to provide additional information about the refueling property used to figure the amount included on line 4c. Attach a separate statement for each project consisting of one or more refueling properties that are part of a single project. The statement must include the following information.

1. Your name, address, taxpayer identification number, and telephone number.
2. For each project, include the following.
  - a. Description and eligible census tract location of the project.

b. A description of one or more properties placed in service during the tax year as a part of the project, including a statement that the property is an integral part of such project.

c. The date that the qualified alternative fuel vehicle refueling property was placed in service.

d. The cost of the property.

3. For each project that began construction before January 29, 2023, a statement that you met the Continuity Requirement under the Physical Work Test or the Five Percent Safe Harbor to establish the beginning of construction.

4. For each project that began construction on or after January 29, 2023, include the following.

a. The applicable wage determinations (as defined below).

b. The wages paid (including any correction payments as defined in section 45(b)(7)(B)(i)(I)) and hours worked for each of the laborer or mechanic classifications engaged in the construction of the project.

c. The number of workers who received correction payments.

d. The wages paid and hours worked by qualified apprentices for each of the laborer or mechanic classifications engaged in the construction of the project.

e. The total labor hours for the construction of the project by any laborer or mechanic employed by the taxpayer or any contractor or subcontractor.

Applicable wage determinations mean the wage listed for a particular classification of laborer or mechanic on the applicable wage determination for the type of construction and the geographic area or other applicable wage as determined by the Secretary of Labor. See [Wage and Apprenticeship Requirements](#), earlier.

## Line 6

If you placed more than one item of refueling property in service, but each item of property would result in a credit amount of not more than \$100,000 if each item of property was reported separately on line 5c, include the amount from line 5c on both line 6 and line 7.

If you placed more than one item of refueling property with business/investment use in service, and at least one item of property would result in an amount of more than \$100,000 if that item of property was reported separately on line 5c, add the separate amounts for each item of property, but don't include in the total more than \$100,000 for any single item of property.

## Line 7

Tax-exempt and governmental entities making an elective payment election and electing taxpayers making an election to transfer all or part of the credit attach a statement providing the following information for refueling property used to figure the amount reported on line 7.

1. The name, address, and taxpayer identification number used to obtain the IRS-issued registration number(s).

2. For each separate refueling property:

a. The IRS-issued registration number.

b. The date that the refueling property was placed in service.

c. A description including the eligible census tract location of the property.

d. The total amount of the credit with respect to the refueling property reported on line 7.

## Line 8

Enter total alternative fuel vehicle refueling property credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code AO); and
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code AO).

Partnerships and S corporations report the above credits on line 8. All other filers figuring a separate credit on earlier lines also report the above credits on line 8. All others not using earlier lines to figure a separate credit can report the above credits directly on Form 3800, Part III, line 1s.

## Line 9

Partnerships and S corporations generally stop here and report this amount on Schedule K of their return. However, partnerships and S corporations making transfer elections (as transferor), or receiving a credit from a transfer (as transferee), must complete Form 3800 to determine any credit amount to report on Schedule K. For more information, see the Instructions for Form 3800.

## Line 12

Enter \$1,000 for each item of refueling property you placed in service during your tax year.

## Line 15b

Follow the instructions below and refer to your income tax return to figure the amount to enter on line 15b.

**Form 1040, 1040-SR, or 1040-NR.** Enter the total of any credits or adjustments on Form 1040, 1040-SR, or 1040-NR, line 19, and Schedule 3 (Form 1040), lines 2 through 5, and 7 (reduced by any general business credit reported on line 6a, any credit for prior-year minimum tax reported on line 6b, or any credit to holders of tax credit bonds reported on line 6k).

**Form 1041, Schedule G.** Enter the total of any write-in credits on line 2e (not including any credits from lines 2a through 2d).

## Line 17

Although you may not owe alternative minimum tax (AMT), you must still figure the tentative minimum tax (TMT) to figure your credit. Complete and attach the applicable AMT form or schedule and enter the TMT on line 17.

## Line 19

If you can't use part of the personal portion of the credit because of the tax liability limit, the unused credit is lost. The unused personal portion of the credit can't be carried back or forward to other tax years.

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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 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 income tax return.

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.

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