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SCHEDULE A (Form 8911)

(December 2024)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property

Attach to your tax return.

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

OMB No. 1545-XXXX

Attachment Sequence No. **151A**

Identifying number

Name(s) shown on return

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions. Vehicle Refueling Property Details (see instructions) Part I If making an elective payment election or transfer election, enter the IRS-issued registration Description of refueling property: **b** If different than filer, enter: (i) Owner's name: (ii) Owner's TIN: Location of refueling property. 3 Address (if applicable): Coordinates. (i) Latitude: (ii) Longitude: Enter a "+" (plus) or "-" (minus) sign in the first box "+" (plus) or 4 Date construction began (MM/DD/YYYY): 5 Date placed in service (MM/DD/YYYY): Eligible census tract determination. a Was the refueling property placed in service (see line 5) before 2025? Yes. Continue to line 6b. No. Skip lines 6b and 6c and go to line 6d. **b** Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the CDFI mapping tool. Is the 11-digit census tract GEOID entered on line 6b listed in Appendix A of Notice 2024-20? ☐ Yes. Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Skip lines 6d and 6e and go to line 7. No. Continue to line 6d. d Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Geocoder. Is the 11-digit census tract GEOID entered on line 6d listed in Appendix B of Notice 2024-20? Yes. Refueling property placed in service at the location described on line 3 is considered placed in service in an eligible census tract. Go to line 7. No. Stop here. Refueling property placed in service at the location described on line 3 does not qualify for this credit. Certification/permit number issued by government with jurisdiction over operation of Part II Credit Amount for Business/Investment Use Part of Refueling Property 8 Enter the cost of the qualified alternative fuel vehicle refueling property described above 9 9 10 Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 . 10 11 11 12 Subtract line 11 from line 10 12 Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the 13 prevailing wage and apprenticeship requirements? See instructions. Skip the instructions and 14 Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes") 14 15 Maximum business/investment use part of credit (see instructions) 15 \$100,000 Enter the smaller of the 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If 16 you entered 100% on line 9 above, stop here. Otherwise, continue to line 17 **Credit Amount for Personal Use Part of Refueling Property** Was the refueling property installed on property used as your main home? See instructions. ☐ **Yes.** Continue to line 18. No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit. 18 18 19 19 20 20 \$1,000 Enter the smaller of the 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 21