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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. 1545-0123

Attachment Sequence No. **151A**

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.				
Part I Vehicle Refueling Property Details (see instructions)				
1	If making an elective payment election or transfer election, enter the IRS-issued registration			
_	number for the refueling property			
2a	Description of refueling property:			
b	If different than filer, enter: (i) Owner's name: (ii) Ov	/ner's	ΠN:	
3 a	Location of refueling property. Address (if applicable):			
b	Coordinates. (i) Latitude: (ii) Longitude:			
4	Date construction began (MM/DD/YYYY):			
5	Date placed in service (MM/DD/YYYY):			
6	Eligible census tract determination.			
а	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			
J	location (see line 3) with the Census Bureau's 2015 Census Tract Identifier.			
С	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 place	d in se	rvice 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 Bureau's 2020 Census Tract Identifier.			
е	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 place	d in se	rvice in an eligible	
	census tract. Go to line 7.	au alifi	for this gradit	
7	No. Stop here. Refueling property placed in service at the location described on line 3 does not Certification/permit number issued by government with jurisdiction over operation of	quainy	/ for this credit.	
•	refueling property			
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	8		
9	Business/investment use percentage (see instructions)	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	Section 179 expense deduction (see instructions)	11		
12	Subtract line 11 from line 10	12		
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the			
	prevailing wage and apprenticeship requirements? See instructions. If construction began before			
	January 29, 2023 (see line 4), skip the instructions and answer "Yes"			
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	<u> </u>	
15	Maximum business/investment use part of credit	15	\$100,000	
16	Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16		
Part	Part III Credit Amount for Personal Use Part of Refueling Property			
17	Was the refueling property installed on property used as your main home?			
••	☐ 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	Subtract line 10 from line 8	18		
19	Multiply line 18 by 30% (0.30)	19		
20	Maximum personal use part of credit	20	\$1,000	
21	Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 .	21		