**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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. 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8911**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

# Alternative Fuel Vehicle Refueling Property Credit

**Attach to your tax return.**
**Go to *www.irs.gov/Form8911* for instructions and the latest information.**

OMB No. 1545-0123

Attachment Sequence No. **151**

Name(s) shown on return

**Identifying number**

**A** Enter the total number of qualified alternative fuel vehicle refueling properties for which you are claiming this credit, and complete and file a separate Schedule A (Form 8911) for each qualifying property. See instructions . .

## Part I Credit for Business/Investment Use Part of Refueling Property

| | | | |
|---|---|---|---|
| 1 | Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911) . . . . . | 1 | |
| 2 | Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) . . . . . | 2 | |
| 3 | **Business/investment use part of credit.** Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s . . . . . | 3 | |

## Part II Credit for Personal Use Part of Refueling Property

| | | | |
|---|---|---|---|
| 4 | Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911) . . . . . | 4 | |
| 5 | Regular tax before credits:<br>• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.<br>• Other filers. Enter the regular tax before credits from your return. . . . . | 5 | |
| 6 | Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: | | |
| a | Foreign tax credit . . . . . 6a | | |
| b | Certain allowable credits (see instructions) . . . . . 6b | | |
| c | Add lines 6a and 6b . . . . . | 6c | |
| 7 | Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3 . . . . . | 7 | |
| 8 | Tentative minimum tax (see instructions):<br>• Individuals. Enter the amount from Form 6251, line 9.<br>• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. . . . . | 8 | |
| 9 | Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3 . . . . . | 9 | |
| 10 | **Personal use part of credit.** Enter the **smaller** of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions . | 10 | |

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37721Q

Form **8911** (Rev. 12-2025)

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