

# Alternative Fuel Vehicle Refueling Property Credit

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8911](http://www.irs.gov/Form8911) for instructions and the latest information.

Name(s) shown on return

Identifying number

### Part I Total Cost of Refueling Property

<b>1</b>	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year (see <b>What's New</b> in the instructions)			
		<b>1</b>		

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

<b>2</b>	Business/investment use part (see instructions)	<b>2</b>		
<b>3</b>	Section 179 expense deduction (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>		
<b>5</b>	Multiply line 4 by 30% (0.30)	<b>5</b>		
<b>6</b>	Maximum business/investment use part of credit (see instructions)	<b>6</b>		
<b>7</b>	Enter the <b>smaller</b> of line 5 or line 6	<b>7</b>		
<b>8</b>	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	<b>8</b>		
<b>9</b>	<b>Business/investment use part of credit.</b> 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	<b>9</b>		

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

<b>10</b>	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>10</b>		
<b>11</b>	Multiply line 10 by 30% (0.30)	<b>11</b>		
<b>12</b>	Maximum personal use part of credit (see instructions)	<b>12</b>		
<b>13</b>	Enter the <b>smaller</b> of line 11 or line 12	<b>13</b>		
<b>14</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44.</li> <li>Other filers. Enter the regular tax before credits from your return.</li> </ul>	<b>14</b>		
<b>15</b>	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
<b>a</b>	Foreign tax credit	<b>15a</b>		
<b>b</b>	Certain allowable credits (see instructions)	<b>15b</b>		
<b>c</b>	Add lines 15a and 15b	<b>15c</b>		
<b>16</b>	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>16</b>		
<b>17</b>	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33.</li> <li>Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.</li> </ul>	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9	<b>18</b>		
<b>19</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 13 or line 18 here and on Form 1040, line 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	<b>19</b>		