

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



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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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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](#).

# Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-1981

▶ **Attach to your tax return.**

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

Attachment  
 Sequence No. **151**

Name(s) shown on return

Identifying number

**Part I Total Cost of Refueling Property**

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

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

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

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

**10** Subtract line 2 from line 1. If zero, stop here; **do not** file this form unless you are claiming a credit on line 9 . . . . . **10**  
**11** Multiply line 10 by 30% (0.30) . . . . . **11**  
**12** Maximum personal use part of credit (see instructions) . . . . . **12**  
**13** Enter the **smaller** of line 11 or line 12 . . . . . **13**  
**14** Regular tax before credits:  
 • Individuals. Enter the sum of the amounts from Form 1040 or 1040-SR, line 12a, and Schedule 2 (Form 1040 or 1040-SR), line 2 (the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, for 2018); or the sum of the amounts from Form 1040-NR, lines 42 and 44. } . . . . . **14**  
 • Other filers. Enter the regular tax before credits from your return. }  
**15** Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:  
**a** Foreign tax credit . . . . . **15a**  
**b** Certain allowable credits (see instructions) . . . . . **15b**  
**c** Add lines 15a and 15b . . . . . **15c**  
**16** Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 9 . . . . . **16**  
**17** Tentative minimum tax (see instructions):  
 • Individuals. Enter the amount from Form 6251, line 9. }  
 • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. } . . . . . **17**  
**18** Subtract line 17 from line 16. If zero or less, stop here; **do not** file this form unless you are claiming a credit on line 9 . . . . . **18**  
**19** **Personal use part of credit.** Enter the **smaller** of line 13 or line 18 here and on Schedule 3 (Form 1040 or 1040-SR), line 6 (Schedule 3 (Form 1040), line 54, for 2018); Form 1040-NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions . . . . . **19**