

# Instructions for Form 8911

(Rev. January 2022)



Department of the Treasury  
Internal Revenue Service

## Alternative Fuel Vehicle Refueling Property Credit

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8911 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### What's New

The alternative fuel vehicle refueling property credit expired for refueling property placed in service after 2021. Do not report refueling property placed in service after 2021 on Form 8911 unless the credit is extended.



*At the time these instructions went to print, Congress had not enacted legislation on expired provisions. To find out if this legislation has been enacted, go to [IRS.gov/Extenders](https://www.irs.gov/Extenders).*

## General Instructions

### Purpose of Form

Use Form 8911 to figure your credit for alternative fuel vehicle refueling property you placed in service during your tax year. The credit attributable to depreciable property (refueling property used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers aren't required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1s in Part III of Form 3800, General Business Credit.

### Which Revision To Use

Use the January 2022 revision of Form 8911 for tax years beginning in 2021 or later, until a later revision is issued. Use prior revisions of the form for earlier tax years. All revisions are available at [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### Amount of Credit

For property of a character subject to an allowance for depreciation (business/investment use property), the credit for all property placed in service at each location is generally the smaller of 30% of the property's cost or \$30,000. For property of a character not subject to an allowance for depreciation placed in service at your main home (personal use property), the credit for all property placed in service at your main home is generally the smaller of 30% of the property's cost or \$1,000.

Each property's cost must first be reduced by any section 179 expense deduction taken for the property.

### Qualified Alternative Fuel Vehicle Refueling Property

Qualified alternative fuel vehicle refueling property is any property (other than a building or its structural components) used for either of the following.

- To store or dispense an alternative fuel (defined below) other than electricity into the fuel tank of a motor vehicle propelled by the fuel, but only if the storage or dispensing is at the point where the fuel is delivered into that tank.
- To recharge an electric vehicle, but only if the recharging property is located at the point where the vehicle is recharged.

In addition, the following requirements must be met to qualify for the credit.

- You placed the refueling property in service during your tax year.
- The original use of the property began with you.
- The property isn't used predominantly outside the United States.
- If the property isn't business/investment use property, the property must be installed on property used as your main home.

**Exception.** If you are the seller of new refueling property to a tax-exempt organization, governmental unit, or a foreign person or entity, and the use of that property is described in section 50(b)(3) or (4), you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the refueling property (included on line 7 of Form 8911). Treat all property eligible for this exception as business/investment use property. If you elect to claim the credit, you must reduce cost of goods sold by the amount you entered on line 7 for that property.

**Alternative fuel.** The following are alternative fuels.

- Any fuel at least 85% of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen.
- Any mixture which consists of two or more of the following: biodiesel (as defined in section 40A(d)(1)), diesel fuel (as defined in section 4083(a)(3)), or kerosene, and at least 20% of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture.
- Electricity.

### Basis Reduction

Unless you elect not to claim the credit, you must reduce the basis of the property by the sum of the amounts entered on lines 7 and 13 for that property.

### Recapture

If the property no longer qualifies for the credit, you may have to recapture part or all of the credit. For more details, see section 30C(e)(5).

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## Specific Instructions

### Line 2

To figure the business/investment use part of the total cost, multiply the cost of each separate refueling property by the percentage of business/investment use for that property. If during the tax year you convert property used solely for personal purposes to business/investment use (or vice versa), figure the percentage of business/investment use only for the number of months you use the property in your business or for the production of income. Multiply that percentage by the number of months you use the property in your business or for the production of income and divide the result by 12.

### Line 3

Enter any section 179 expense deduction you took for the property from Part I of Form 4562, Depreciation and Amortization.

### Line 6

If you placed refueling property with business/investment use in service at just one location, enter \$30,000.

If you placed refueling property with business/investment use in service at more than one location, but all property placed in service at any one location would result in an amount of not more than \$30,000 if property from that location was reported separately on line 5, enter the amount from line 5 on both line 6 and line 7. If you placed refueling property with business/investment use in service at more than one location, and property in at least one location would result in an amount of more than \$30,000 if property from that location was reported separately on line 5, add the separate amounts for each location, but don't include in the total more than \$30,000 for any single location.

### Line 8

Enter total alternative fuel vehicle refueling property credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P); and
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P).

Partnerships and S corporations report the above credits on line 8. All other filers figuring a separate credit on earlier lines also report the above credits on line 8. All others not using earlier lines to figure a separate credit can report the above credits directly on Form 3800, Part III, line 1s.

### Line 12

Generally, enter \$1,000. However, if the location of your main home changed during the tax year and you placed personal use refueling property in service at both locations during the tax year, enter \$2,000.

### Line 15b

Follow the instructions below and refer to your income tax return to figure the amount to enter on line 15b.

**Form 1040, 1040-SR, or 1040-NR.** Enter the total of any credits on Form 1040, 1040-SR, or 1040-NR, line 19, and Schedule 3 (Form 1040), lines 2 through 5, and 7 (reduced by any general business credit reported on line 6a, any credit for prior year minimum tax reported on line 6b, or any credit to holders of tax credit bonds reported on line 6k).

**Form 1041, Schedule G.** Enter the total of any write-in credits on line 2e (not including any credits from lines 2a through 2d).

### Line 17

Although you may not owe alternative minimum tax (AMT), you must still figure the tentative minimum tax (TMT) to figure your credit. Complete and attach the applicable AMT form or schedule and enter the TMT on line 17.

### Line 19

If you can't use part of the personal portion of the credit because of the tax liability limit, the unused credit is lost. The unused personal portion of the credit can't be carried back or forward to other tax years.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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