

Qualified Electric Vehicle Credit

► **Attach to your tax return.**
► **Information about Form 8834 and its instructions is at www.irs.gov/form8834.**

OMB No. 1545-1374

Attachment
Sequence No. **111**

Identifying number

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1		
2	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	2		
3	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	3a		
b	Certain allowable credits (see instructions)	3b		
c	Add lines 3a and 3b	3c		
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4		
5	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	5		
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6		
7	Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ►	7		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (Rev. 12-2013)