

**Alternative Fuel Vehicle Refueling Property Credit**► **Attach to your tax return.**► **Information about Form 8911 and its instructions is at [www.irs.gov/form8911](http://www.irs.gov/form8911).**

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)
- 3** Section 179 expense deduction (see instructions)
- 4** Subtract line 3 from line 2
- 5** Multiply line 4 by 30% (.30)
- 6** Maximum business/investment use part of credit (see instructions)
- 7** Enter the **smaller** of line 5 or line 6.
- 8** Alternative fuel vehicle refueling property credit from partnerships and S corporations.
- 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, line 1s

**2****3****4****5****6****7****8****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
- 11** Multiply line 10 by 30% (.30).
- 12** Maximum personal use part of credit (see instructions)
- 13** Enter the **smaller** of line 11 or line 12.
- 14** Regular tax before credits:

**10****11****12****13**

- Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42).
- Other filers. Enter the regular tax before credits from your return.

**14**

- 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**

**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 33.
- 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 Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions

**19**