

**Alternative Motor Vehicle Credit**

► See separate instructions.  
► Attach to your tax return.

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 14 and 18.

		(a) Vehicle 1	(b) Vehicle 2
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>	/ /	/ /
<b>4</b> <b>Credit allowable</b> (see instructions for amount to enter) . . . . .	<b>4</b>		
<b>5</b> If you are not claiming the plug-in conversion credit, skip lines 5 through 9, enter -0- on line 10, and go to line 11. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>5</b>		
<b>6</b> Section 179 expense deduction (see instructions) . . . . .	<b>6</b>		
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>		
<b>8</b> Multiply line 7 by 10% (.10) . . . . .	<b>8</b>		
<b>9</b> Maximum plug-in conversion credit amount allowable . . . . .	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 8 or line 9 . . . . .	<b>10</b>		
<b>11</b> <b>Tentative credit.</b> Add lines 4 and 10 . . . . .	<b>11</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**Part II Credit for Business/Investment Use Part of Vehicle**

<b>12</b> Business/investment use percentage (see instructions) . . . . .	<b>12</b>	%	%
<b>13</b> Multiply line 11 by line 12 . . . . .	<b>13</b>		
<b>14</b> Add columns (a) and (b) on line 13 . . . . .	<b>14</b>		
<b>15</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>15</b>		
<b>16</b> <b>Business/investment use part of credit.</b> Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r . . . . .	<b>16</b>		

**Part III Credit for Personal Use Part of Vehicle**

<b>17</b> If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11 . . . . .	<b>17</b>		
<b>18</b> Add columns (a) and (b) on line 17 . . . . .	<b>18</b>		
<b>19</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>19</b>		
<b>20</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>20</b>		
<b>21</b> Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	<b>21</b>		
<b>22</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	<b>22</b>		

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8910** (2011)