

Form **8911**

(Rev. December 2025)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Alternative Fuel Vehicle Refueling Property Credit**

OMB No. 1545-0123

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**

Identifying number

- A** Enter the total number of qualified alternative fuel vehicle refueling properties for which you are claiming this credit, and complete and file a separate Schedule A (Form 8911) for each qualifying property. See instructions . . .

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

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|---|---|
| 1 | Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911) . . . . .   |
| 2 | Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) . . . . .  |
| 3 | <b>Business/investment use part of credit.</b> Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s . . . . . |

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

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|----|--|
| 4  | Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911) . . . . .   |
| 5  | Regular tax before credits:<br><ul style="list-style-type: none"><li>• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.</li><li>• Other filers. Enter the regular tax before credits from your return.</li></ul> . . . . . |
| 6  | Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:<br><ul style="list-style-type: none"><li>a Foreign tax credit . . . . .</li><li>b Certain allowable credits (see instructions) . . . . .</li><li>c Add lines 6a and 6b . . . . .</li></ul> . . . . .    |
| 7  | Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 3 . . . . .   |
| 8  | Tentative minimum tax (see instructions):<br><ul style="list-style-type: none"><li>• Individuals. Enter the amount from Form 6251, line 9.</li><li>• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.</li></ul> . . . . .                             |
| 9  | Subtract line 8 from line 7. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 3 . . . . .   |
| 10 | <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions . . . . .   |

For Paperwork Reduction Act Notice, see separate instructions.

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