

# 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**

Name(s) shown on return

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) . . . . .

**2**

**3** Section 179 expense deduction (see instructions) . . . . .

**3**

**4a** Subtract line 3 from line 2 . . . . .

**4a**

**b** Enter any amount included on line 4a attributable to property placed in service after 2022 as part of a project subject to project requirements that were not met (see instructions) . . . . .

**4b**

**c** Subtract line 4b from line 4a . . . . .

**4c**

**5a** Multiply line 4b by 6% (0.06) . . . . .

**5a**

**b** Multiply line 4c by 30% (0.30) . . . . .

**5b**

**c** Add lines 5a and 5b . . . . .

**5c**

**6** Maximum business/investment use part of credit (see instructions) . . . . .

**6**

**7** Enter the **smaller** of line 5c or line 6 . . . . .

**7**

**8** Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) . . . . .

**8**

**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, Part III, line 1s . . . . .

**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 . . . . .

**10**

**11** Multiply line 10 by 30% (0.30) . . . . .

**11**

**12** Maximum personal use part of credit (see instructions) . . . . .

**12**

**13** Enter the **smaller** of line 11 or line 12 . . . . .

**13**

**14** Regular tax before credits:  
 • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.  
 • 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 9.  
 • 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 Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions . . . . .

**19**