CLICK HERE to return to the home page

Form 8911 Alternative Fuel Vehicle Refueling Property Credit

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to *www.irs.gov/Form8911* for instructions and the latest information.

OMB No. 1545-0123
Attachment Sequence No. **151**

Name(s) shown on return	**Identifying number**

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.

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

1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)			1	
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)			2	
3	**Business/investment use part of credit.** 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			3	

Part II Credit for Personal Use Part of Refueling Property

4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)			4	
5	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 1z. • Other filers. Enter the regular tax before credits from your return.			5	
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:				
a	Foreign tax credit	6a			
b	Certain allowable credits (see instructions)	6b			
c	Add lines 6a and 6b			6c	
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3			7	
8	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.			8	
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; **do not** file this form unless you are claiming a credit on line 3			9	
10	**Personal use part of credit.** Enter the **smaller** 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			10	