Form **8911**

Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

► **Attach to your tax return.**

► **Information about Form 8911 and its instructions is at *www.irs.gov/form8911.***

OMB No. 1545-1981

2016

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**	
4	Subtract line 3 from line 2	**4**	
5	Multiply line 4 by 30% (0.30)	**5**	
6	Maximum business/investment use part of credit (see instructions)	**6**	
7	Enter the **smaller** of line 5 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, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • 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**	
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 54; Form 1040NR, line 51; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	**19**	

For Paperwork Reduction Act Notice, see instructions.