

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form8834 for the latest information.**

Name(s) shown on return

Identifying number

Caution: This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

<p>1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</p>		1	
<p>2 Regular tax before credits:</p> <ul style="list-style-type: none"> • 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. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	}	2
<p>3 Credits that reduce regular tax before the qualified electric vehicle credit:</p> <p>a Foreign tax credit</p> <p>b Certain allowable credits (see instructions)</p> <p>c Add lines 3a and 3b</p>	}	3c
<p>4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</p>			4
<p>5 Tentative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	}	5
<p>6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</p>			6
<p>7 Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Form 1040, line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ▶</p>			7

For Paperwork Reduction Act Notice, see instructions.