

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).

1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)		1	
2 Regular tax before credits:			
<ul style="list-style-type: none"> • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 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
3 Credits that reduce regular tax before the qualified electric vehicle credit:			
a Foreign tax credit	3a		3c
b Certain allowable credits (see instructions)	3b		
c Add lines 3a and 3b			
4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7			4
5 Tentative minimum tax:			
<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	}	5
6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7			6
7 Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Schedule 3 (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 ►			7

For Paperwork Reduction Act Notice, see instructions.