

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% (.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% (.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. } **14**
- Other filers. Enter the regular tax before credits from your return. }

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. }

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**