

# Instructions for Form 8911



(Rev. December 2024)

## Alternative Fuel Vehicle Refueling Property Credit (and Schedule A (Form 8911)) Alternative Fuel Vehicle Refueling Property

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8911 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### What's New

**Schedule A (Form 8911).** The new Schedule A (Form 8911) was created to replace Worksheet 1, determining the eligible census tract, and the required statement for elective payment and transfer elections. Before completing Form 8911, you must complete a separate Schedule A (Form 8911) for each item of qualified alternative fuel vehicle refueling property placed in service during the tax year.

## General Instructions

### Purpose of Form

Use Form 8911 and Schedule A (Form 8911) to figure your credit for alternative fuel vehicle refueling property you placed in service during your tax year. The part of the credit attributable to business/investment use is treated as a general business credit. Any part of the credit not attributable to business/investment use is treated as a personal credit.

Partnerships and S corporations must file this form to claim the credit. All other taxpayers aren't required to complete or file this form if their only source for this credit is a partnership or S corporation. Instead, they can report this credit directly on line 1s in Part III of Form 3800, General Business Credit.

### Which Revision To Use

Use the December 2024 revision of Form 8911 for tax years beginning in 2024 or later, until a later revision is issued. Use prior revisions of the form for earlier tax years. All revisions are available at [IRS.gov/Form8911](https://www.irs.gov/Form8911).

### Amount of Credit

For property of a character subject to depreciation (business/investment use property), the credit is 6% (30% if prevailing wage and apprenticeship (PWA) requirements are met) of the property's cost, limited to \$100,000, for each single item of qualified alternative fuel vehicle refueling property. For property of a character not subject to depreciation, and which is placed in service at your main home (personal use property) the credit is 30% of the cost of the property, limited to \$1,000 for each single item of qualified alternative fuel vehicle refueling property.

Each property's cost must first be reduced by any section 179 expense deduction taken for the property.

### Applicable Entities

For tax years beginning after 2022, applicable entities as defined under section 6417(d)(1)(A) that generally don't benefit from income tax credits can elect to treat the business credit for alternative fuel vehicle refueling property as a payment of income tax. Resulting overpayments may result in refunds.

Applicable entities making an elective payment election (EPE) for the alternative fuel vehicle refueling property credit must file the following.

- Form 8911.
- Schedule(s) A (Form 8911), Alternative Fuel Vehicle Refueling Property.
- Form 3800, General Business Credit.
- Form 990-T, Exempt Organization Business Income Tax Return, or other applicable income tax return.

For a discussion of what is an applicable entity, see *Applicable entity making an EPE on IRA 2022 credits* in the Instructions for Form 3800. For more information on EPEs under section 6417, see *Elective Payment of Certain Business Credits Under Section 6417 or Section 48D* in the Instructions for Form 3800.

### Credit Transfers

For tax years beginning after 2022, under section 6418, eligible taxpayers, partnerships, and S corporations can elect to transfer all or a part of the credit figured in Part II to an unrelated third-party buyer in exchange for cash. For more information on credit transfers, see *Transfer of Eligible Credits Under Section 6418* in the Instructions for Form 3800.

### Pre-Filing Registration for Payments and Transfers

Before you file your tax return, if you intend to make an EPE or transfer election on Form 3800 for the credit in Part I of Form 8911, you must complete a pre-filing registration for each property or project. To register, go to [IRS.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits](https://www.irs.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits).

See Pub. 5884, Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS) Pre-Filing Registration Tool. Also see *Registering for and Making EPEs and Transfer Elections* in the Instructions for Form 3800.

### Qualified Alternative Fuel Vehicle Refueling Property

Qualified alternative fuel vehicle refueling property is any property (other than a building or its structural components) used for either of the following.

- To store or dispense an alternative fuel (defined below) other than electricity into the fuel tank of a motor vehicle propelled by the fuel, but only if the storage or dispensing is at the point where the fuel is delivered into that tank.
- To recharge an electric vehicle, but only if the recharging property is located at the point where the vehicle is recharged.

In addition, the following requirements must be met to qualify for the credit.

- You placed the refueling property in service during your tax year.
- The original use of the property began with you.
- The property isn't used predominantly outside the United States.
- If the property isn't business/investment use property, the property must be installed on property used as your main home.
- The property must be located in an eligible census tract.

**Exception.** If you are the seller of new refueling property to a tax-exempt organization or a governmental unit (other than an applicable entity that claims the credit and elects payment), or a foreign person or entity, and the use of that property is described in section 50(b)(3) or (4), you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the refueling property (included on line 1 of Form 8911). Treat all property eligible for this exception as business/investment use property. If you elect to claim the credit, you must reduce cost of goods sold by the amount you entered on line 1 of Form 8911 for that property.

**Alternative fuel.** The following are alternative fuels.

- Any fuel at least 85% of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen.
- Any mixture which consists of two or more of the following: biodiesel (as defined in section 40A(d)(1)), diesel fuel (as defined in section 4083(a)(3)), or kerosene, and at least 20% of the volume of which consists of biodiesel determined without regard to any kerosene in such mixture.
- Electricity.

**Bidirectional charging equipment.** Property will not fail to be treated as qualified alternative fuel vehicle refueling property solely because it:

- Is capable of charging the battery of a motor vehicle propelled by electricity, and
- Allows discharging electricity from such battery to an electric load external to the motor vehicle.

**Eligible census tract.** Property placed in service after 2022 will not be treated as qualified alternative fuel vehicle refueling property unless it was placed in service in an eligible census tract. For information on determining whether property was placed in service in an eligible census tract, see specific instructions for Schedule A, lines 6b through 6e, later.

For more information, see Notice 2024-20, 2024-7 I.R.B. 668, as modified by Notice 2024-64, available at [IRS.gov/irb/2024-07\\_IRB#NOT-2024-20](https://www.irs.gov/irb/2024-07_IRB#NOT-2024-20). Also, see Notice

2024-64 available at [IRS.gov/irb/2024-39\\_IRB#NOT-2024-64](https://www.irs.gov/irb/2024-39_IRB#NOT-2024-64).

**Special rule for electric charging stations for certain vehicles with two or three wheels.** Property of a character subject to an allowance for depreciation (business/investment use property) for the recharging of a motor vehicle is qualified alternative fuel vehicle refueling property. For this purpose, a motor vehicle:

- Is manufactured primarily for use on public streets, roads, or highways (not including a vehicle operated exclusively on a rail or rails);
- Has two or three wheels; and
- Is propelled by electricity.

## Prevailing Wage and Apprenticeship Requirements

If a qualified alternative fuel vehicle refueling project does not meet the project requirements discussed in this section, the amount of credit that applies to business/investment use property that is part of the project will be figured using a credit rate of 6% instead of 30%.

**Qualified alternative fuel vehicle refueling project.** A qualified alternative fuel vehicle refueling project is a project consisting of one or more properties that are part of a single project.

**Project requirements.** A qualified alternative fuel vehicle refueling project meets the project requirements if it is one of the following.

- A project the construction of which begins prior to January 29, 2023.
- A project that satisfies the PWA requirements.

**Beginning of construction.** Two methods can be used to establish when construction of a qualified project has begun. Both methods are subject to a continuity requirement.

1. The Physical Work Test is satisfied when physical work of a significant nature begins, and the other requirements are met.

2. The Five Percent Safe Harbor is satisfied when a taxpayer pays or incurs 5% or more of the total cost of the qualified project and meets the other requirements.

The Continuity Requirement is satisfied if you demonstrate either continuous construction or continuous effort.

**Prevailing wage requirements.** The taxpayer will ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in the construction of any qualified alternative fuel vehicle refueling property that is part of the project are paid wages at rates not less than the prevailing rates for construction, alteration, or repair.

**Apprenticeship requirements.** Regarding the construction of any qualified alternative fuel vehicle refueling property that is part of the project, apprenticeship requirements are as follows.

- The taxpayer must ensure that, depending on when construction began, 10% to 15% of the total labor hours performed in the construction, alteration, or repair of the

qualified project are performed by qualified apprentices from a registered apprenticeship program.

- The taxpayer must ensure that the applicable ratio of apprentices to journey-workers established by the registered apprenticeship program is met for apprentices working on the qualified project each day.
- Any taxpayer (or contractor or subcontractor) that employs four or more individuals in the construction, alteration, or repair of the qualified project must also hire at least one qualified apprentice.

For further information on the PWA requirements, go to [IRS.gov/credits-deductions/frequently-asked-questions-about-the-prevailing-wage-and-apprenticeship-under-the-inflation-reduction-act](https://www.irs.gov/credits-deductions/frequently-asked-questions-about-the-prevailing-wage-and-apprenticeship-under-the-inflation-reduction-act)

## Basis Reduction

Unless you elect not to claim the credit, you must reduce the basis of the property by the sum of the amounts entered on lines 16 and 21 of the Schedule A (Form 8911) for that property.

In the case of any applicable entity which makes the election for payment of alternative fuel vehicle refueling property credit, the credit is determined without regard to section 50(b)(3) and (4)(A)(i), and that property is treated as used in a trade or business of the applicable entity.

## Recapture

If the property no longer qualifies for the credit, you may have to recapture part or all of the credit. For more information, see section 30C(e)(5).

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## Specific Instructions for Form 8911

### Line 2

Enter total alternative fuel vehicle refueling property credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code AO); and
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code AO).

Partnerships and S corporations must enter the passed-through credits on line 2. Filers figuring credits on earlier or later lines of Form 8911 must enter the passed-through credits on line 2.

If you are not a filer described above, and your only alternative fuel vehicle refueling property credit is a credit(s) passed through to you, you can report the credit(s) directly on Form 3800, Part III, line 1s.

### Line 3

If you are a partnership or S corporation electing to transfer all or a portion of the alternative fuel vehicle refueling property credit under section 6418(c), you must report the total credit amount on Form 3800, Part III, line 1s, and not on Schedule K.

### Line 6b

Follow the instructions below and refer to your income tax return to figure the amount to enter on line 6b.

**Form 1040, 1040-SR, or 1040-NR.** Enter the total of any credits or adjustments on Form 1040, 1040-SR, or 1040-NR, line 19, and Schedule 3 (Form 1040), lines 2 through 5, and 7 (reduced by any general business credit reported on line 6a, any credit for prior-year minimum tax reported on line 6b, or any credit to holders of tax credit bonds reported on line 6k).

**Form 1041, Schedule G.** Enter the total of any write-in credits on line 2e (not including any credits from lines 2a through 2d).

### Line 8

Although you may not owe alternative minimum tax (AMT), you must still figure the tentative minimum tax (TMT) to figure your credit. Complete and attach the applicable AMT form or schedule and enter the TMT on line 8.

### Line 10

If you can't use part of the personal portion of the credit because of the tax liability limit, the unused credit is lost. The unused personal portion of the credit can't be carried back or forward to other tax years.

## Specific Instructions for Schedule A (Form 8911)

### Line 1

Applicable entities making an EPE and eligible taxpayers, partnerships, and S corporations making an election to transfer all or part of the credit, must enter the IRS-issued registration number on line 1.

The IRS-issued registration number can be obtained by completing a pre-filing registration for each refueling property for which you are claiming a property credit. See [Pre-Filing Registration for Payments and Transfers](#), earlier.

If you are not making an EPE or transfer election, you do not need a registration number.

### Line 4

The date construction began can be determined using either of the two methods described under [Beginning of construction](#), earlier.

### Line 5

Enter the date the property was placed in service. Generally, property is placed in service when it is ready and available for a specific use, regardless of whether or not it is actually used at the time. For example, an EV charger installed at an individual taxpayer's principal residence will be placed in service when it is operational.

### Line 6b

Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 3 with the Census Bureau's 2015 Census Tract Identifier. The mapping tool is available at [www.census.gov/data/data-tools/2015-census-tract.html](https://www.census.gov/data/data-tools/2015-census-tract.html).

**Note.** The 11-digit census tract GEOID is a GEOID defined by the U.S. Census Bureau and comprised of a 2-digit state GEOID, 3-digit county GEOID, and 6-digit census tract GEOID. The 11-digit census tract GEOID

provides a unique identifier for each population census tract in the United States, including tracts in U.S. territories.

#### Line 6c

Using the GEOID from line 6b, search the Appendix A List available at [IRS.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://irs.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

#### Line 6d

Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 3 with the Census Bureau's 2020 Census Tract Identifier. The mapping tool is available at [www.census.gov/data/data-tools/2020-census-tract.html](https://www.census.gov/data/data-tools/2020-census-tract.html).

#### Line 6e

Using the GEOID from line 6d, search the Appendix B List available at [IRS.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://irs.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

#### Line 7

Enter the certification and/or permit number from your local or state government to ensure that the vehicle refueling property follows local or state safety requirements. If there is no applicable certification and/or permit number, do not fill out this line.

#### Line 9

Enter the percentage of business/investment use.

Enter 100% if the property is used solely for business/investment purposes.

If the refueling property is used for both business/investment purposes and personal purposes, determine the percentage of business/investment use.

If during the tax year you convert refueling property used solely for personal purposes to business/investment use (or vice versa), figure the percentage of business/investment use only for the number of months you use the

property in your business or for the production of income. Multiply that percentage by the number of months you use the property in your business or for the production of income and divide the result by 12.

#### Line 11

Enter any section 179 expense deduction you took for the property from Part I of Form 4562, Depreciation and Amortization.

#### Line 13

To determine if your qualified alternative fuel vehicle refueling project meets the PWA requirements, see [Prevailing Wage and Apprenticeship Requirements](#), earlier.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for taxpayers filing this form is approved under OMB control numbers 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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