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Most forms and publications have a page on IRS.gov: <u>IRS.gov/Form1040</u> for Form 1040; <u>IRS.gov/Pub501</u> for Pub. 501; <u>IRS.gov/W4</u> for Form W-4; and <u>IRS.gov/ScheduleA</u> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <u>IRS.gov/FormsComments</u>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <u>here</u>.

SCHEDULE A	
(Form 8911)	

(December 2024)

## **Alternative Fuel Vehicle Refueling Property**

OMB No. 1545-XXXX

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.

Attachment Sequence No. **151A** 

Identifying number

Internal Revenue Service
Name(s) shown on return

Department of the Treasury

	Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling prop the tax year. See instructions.	erty pla	ced in service		
Part					
1	If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property ,				
2a	Description of refueling property:				
b		ner's Tl	N·		
3	Location of refueling property.		···		
а	Address (if applicable):				
b	Coordinates. (i) Latitude: Enter a "+" (plus) or "-" (minus) sign in the first box. (ii) Longitude: Enter a "+" (plus) or "-"	(minus) sig	n in the first box.		
4	Date construction began (MM/DD/YYYY):				
5	Date placed in service (MM/DD/YYYY):				
6	Eligible census tract determination.				
а	Was the refueling property placed in service (see line 5) before 2025?				
	□ Yes. Continue to line 6b.				
h	<b>No.</b> Skip lines 6b and 6c and go to line 6d.		ning tool		
b	Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the CI	лы тар	ping tool.		
с	e 11-digit census tract GEOID entered on line 6b listed in Appendix A of Notice 2024-20?				
U	Yes. Refueling property placed in service at the location described on line 3 is considered placed	t in son	vice in an eligible		
	census tract. Skip lines 6d and 6e and go to line 7.				
	$\Box$ No. Continue to line 6d.				
d	Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Geocoder.				
е	Is the 11-digit census tract GEOID entered on line 6d listed in Appendix B of Notice 2024-20?	_			
	Yes. Refueling property placed in service at the location described on line 3 is considered placed	d in serv	/ice in an eligible		
	census tract. Go to line 7.				
	$\square$ No. Stop here. Refueling property placed in service at the location described on line 3 does not	qualify	for this credit.		
7	en e				
	refueling property				
Part					
8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8			
9	Business/investment use percentage (see instructions)	9	%		
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 .	10			
11	Section 179 expense deduction (see instructions)	11			
12	Subtract line 11 from line 10	12			
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. Skip the instructions and				
	answer "Yes" if construction began (see line 4) before January 29, 2023 Yes No				
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14			
15	Maximum business/investment use part of credit (see instructions)	15	\$100.000		
16	Enter the <b>smaller</b> of the 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If		+ 100,000		
	you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16			
Part					
17	Was the refueling property installed on property used as your main home? See instructions.				
	<b>Yes.</b> Continue to line 18.				
	<b>No. Stop here.</b> Refueling property not installed on property used as your main home does not				
	qualify for the personal use part of the credit.				
18	Subtract line 10 from line 8	18			
19	Multiply line 18 by 30% (0.30)	19			
20	Maximum personal use part of credit (see instructions)	20	\$1,000		
21	Enter the <b>smaller</b> of the 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 .	21			