



The Electrification Coalition's Elective Pay Guidance: Form 8911

This document provides a step-by-step walkthrough of how to fill out [Form 8911](#) to receive elective pay for the Alternative Fuel Vehicle Refueling Property Tax Credit. Applicants must be [registered with the IRS](#) in order to submit an application, and must submit the form annotated in this document along with [Schedule A \(Form 8911\)](#), [Form 990T](#) and [Form 3800](#).

Form 8911		Alternative Fuel Vehicle Refueling Property Credit		OMB No. 1545-0123
(Rev. December 2024)		Attach to your tax return.		Attachment Sequence No. 151
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form8911 for instructions and the latest information.		
Name(s) shown on return			Identifying number	
Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.				
Part I Credit for Business/Investment Use Part of Refueling Property				
1	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911)	1		
2	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	2		
3	Business/investment use part of credit. Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	3		
Part II Credit for Personal Use Part of Refueling Property				
4	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911)	4		
5	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. • Other filers. Enter the regular tax before credits from your return.	5		
6	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	6a		
b	Certain allowable credits (see instructions)	6b		
c	Add lines 6a and 6b	6c		
7	Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3	7		
8	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.	8		
9	Subtract line 8 from line 7. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3	9		
10	Personal use part of credit. Enter the smaller of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions.	10		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37721Q Form 8911 (Rev. 12-2024)				

Alt Fuel Property Tax Credit (Form 8911)

Applicants need only complete one Form 8911, regardless of number of properties sought for credit. Information gathered from all completed Schedule A forms is required to complete this form.

Name shown on return should match information in prefilling.
Identifying number refers to your EIN.

On Line 1 and Line 3 (given that Line 2 does not apply), enter the value from Line 16 in Part II of Schedule A. If claiming credits for multiple properties, enter the sum of the values from Line 16 of each Schedule A completed.

The final value entered on Line 3 is required to complete Form 3800 for General Business Credits.

Further questions on filing? Visit our [Inflation Reduction Act Resource Page](#), or email infrastructure@electrificationcoalition.org.

This information is written as general guidance and does not reflect the application of the law to a specific taxpayer's situation, and the applicable Internal Revenue Code provisions ultimately control. Individuals or entities looking to claim the tax credits should always consult with a tax professional, accountant, or attorney on questions regarding eligibility.

