

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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.

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## TREASURY/IRS AND OMB USE ONLY DRAFT

## **SCHEDULE A** (Form 8911)

(Rev. December 2025) Department of the Treasury Internal Revenue Service Name(s) shown on return

## **Alternative Fuel Vehicle Refueling Property**

Attach to your tax return.

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

OMB No. 1545-0123

Identifying number

Attachment Sequence No. **151A** 

	Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling prop the tax year. See instructions.	erty plad	ced in service	
	Vehicle Refueling Property Details (see instructions)			
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		Owner's TIN:		
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 "-"	· [	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 in an eligible census tract? See instructions.			
	Yes. Continue to line 6b.			
	No. Stop here. Refueling property must be placed in service in an eligible census tract to qualify	for the	credit.	
b	Enter the 11-digit census tract GEOID pertaining to your refueling property. See instructions.			
_				
7	Certification/permit number issued by government with jurisdiction over operation of			
	refueling property. See instructions			
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. If construction began before			
	January 29, 2023 (see line 4), skip the instructions and answer "Yes"			
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	15	\$100,000	
16	Enter the <b>smaller</b> of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If		1 /	
	you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16		
Part	Credit Amount for Personal Use Part of Refueling Property			
17	Was the refueling property installed on property used as your main home?			
	☐ <b>Yes.</b> Continue to line 18.			
	■ No. Stop here. 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	20	\$1,000	
21	Enter the <b>smaller</b> of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911.	21		