SCHEDULE A (Form 8911)
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

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

Attachment Sequence No. **151A**

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 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 If different than filer, enter: **(i)** Owner's name: _____ **(ii)** Owner's TIN: _____

3 Location of refueling property.

a Address (if applicable): _____

b Coordinates. **(i)** Latitude: ☐ ☐☐ . ☐☐☐☐☐☐ **(ii)** Longitude: ☐ ☐☐☐ . ☐☐☐☐☐☐
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): _____

5 Date placed in service (MM/DD/YYYY): _____

6 Eligible census tract determination.

a 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 II Credit Amount for Business/Investment Use Part of Refueling Property

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" . . . ☐ **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 . . .	15	$100,000
16	Enter the **smaller** of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17 . . .	16	

Part III Credit Amount for Personal Use Part of Refueling Property

17	Was the refueling property installed on property used as your main home? ☐ **Yes.** 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 **smaller** of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 .	21	