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Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8834 and its instructions is at [www.irs.gov/form8834](http://www.irs.gov/form8834).**

Name(s) shown on return

Identifying number

- Note.**
- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
  - Claim the credit for certain other plug-in electric vehicles on Form 8936.
  - Claim the credit for certain alternative motor vehicles on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit**

**Section A—Vehicle Information**

		(a) Vehicle 1	(b) Vehicle 2
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 12 and 19.			
1	Year, make, and model of vehicle . . . . .	1	
2	Vehicle identification number (see instructions) . . . . .	2	
3	Enter date vehicle was placed in service (MM/DD/YYYY)	3	
4	Cost of the vehicle . . . . .	4	

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.

**Section B—Credit for Business/Investment Use Part of Vehicle**

5	Business/investment use percentage (see instructions)	5	%	%
6	Multiply line 4 by line 5 . . . . .	6		
7	Section 179 expense deduction (see instructions) . . . . .	7		
8	Subtract line 7 from line 6 . . . . .	8		
9	Multiply line 8 by 10% (.10) . . . . .	9		
10	Maximum credit per vehicle . . . . .	10		
11	Enter the <b>smaller</b> of line 9 or line 10 . . . . .	11		
12	Add columns (a) and (b) on line 11 . . . . .		12	
13	Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .		13	
14	<b>Business/investment use part of credit.</b> Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1z . . . . .		14	

**Section C—Credit for Personal Use Part of Vehicle**

15	If you skipped Section B, enter the amount from line 4. If you completed Section B, subtract line 6 from line 4 . . . . .	15		
16	Multiply line 15 by 10% (.10) . . . . .	16		
17	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 11 from line 10 . . . . .	17		
18	Enter the <b>smaller</b> of line 16 or line 17 . . . . .	18		
19	Add columns (a) and (b) on line 18 . . . . .		19	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .		20	
21	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .		21	
22	Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .		22	
23	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22. Report the total of this amount and the amount, if any, from line 30 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .		23	