

Qualified Electric Vehicle Credit

OMB No. 1545-1374

► **Attach to your tax return.**

► **Information about Form 8834 and its instructions is at www.irs.gov/form8834.**

Attachment
Sequence No. **111**

Name(s) shown on return

Identifying number

Caution. This form only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810 for the current year).

1	Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	1		
2	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return. 	2		
3	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	3a		
b	Certain allowable credits (see instructions)	3b		
c	Add lines 3a and 3b	3c		
4	Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7	4		
5	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Corporations. Enter the amount from Form 4626, line 12. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	5		
6	Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7	6		
7	Qualified electric vehicle credit. Enter the smaller of line 1 or line 6. Report this amount on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions ►	7		

For Paperwork Reduction Act Notice, see instructions.

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Form **8834** (Rev. 12-2013)