

# 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](http://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).

<b>1</b> Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)	<b>1</b>		
<b>2</b> Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46; or the sum of the amounts from Form 1040NR, lines 42 and 44. • 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.	<b>2</b>		
<b>3</b> Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b> Foreign tax credit . . . . .	<b>3a</b>		
<b>b</b> Certain allowable credits (see instructions) . . . . .	<b>3b</b>		
<b>c</b> Add lines 3a and 3b . . . . .	<b>3c</b>		
<b>4</b> Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7 . . . . .	<b>4</b>		
<b>5</b> Tentative minimum tax: • 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.	<b>5</b>		
<b>6</b> Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 . . . . .	<b>6</b>		
<b>7</b> <b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 1 or line 6. Report this amount on Form 1040, line 54; Form 1040NR, line 51; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 6 is smaller than line 1, see instructions . . . . . ►	<b>7</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 14953G

Form **8834** (Rev. 10-2014)