

Qualified Electric Vehicle Credit

▶ **Attach to your tax return.**

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

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).

<p>1 Qualified electric vehicle passive activity credits allowed for your current tax year (see instructions)</p>	1										
<p>2 Regular tax before credits:</p> <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									
<p>3 Credits that reduce regular tax before the qualified electric vehicle credit:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a Foreign tax credit</td> <td style="width: 10%; border: 1px solid black; text-align: center;">3a</td> <td style="width: 30%;"></td> </tr> <tr> <td>b Certain allowable credits (see instructions)</td> <td style="border: 1px solid black; text-align: center;">3b</td> <td></td> </tr> <tr> <td>c Add lines 3a and 3b</td> <td style="border: 1px solid black; text-align: center;">3c</td> <td></td> </tr> </table>	a Foreign tax credit	3a		b Certain allowable credits (see instructions)	3b		c Add lines 3a and 3b	3c			3c
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b Certain allowable credits (see instructions)	3b										
c Add lines 3a and 3b	3c										
<p>4 Net regular tax. Subtract line 3c from line 2. If zero or less, enter -0- here and on line 7</p>		4									
<p>5 Tentative minimum tax:</p> <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									
<p>6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7</p>		6									
<p>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 ▶</p>		7									