

**SCHEDULE A  
(Form 8936)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Clean Vehicle Credit Amount**

Attach to your tax return.

Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

OMB No. 1545-2137

**2023**

Attachment  
Sequence No. **69A**

Identifying number

**Part I Vehicle Details**

- 1a** Year . . . . .
- b** Make . . . . .
- c** Model . . . . .
- 2** Vehicle identification number (VIN) (see instructions) . . . . .
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .
- 4** Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.  
☐ **Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.  
☐ **No.**
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part II.  
☐ **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part IV.  
☐ **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part V.  
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle**

- 8** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.  
☐ **Yes.**  
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- |  |           |   |
|--|-----------|---|
| <b>9</b> Tentative credit amount (see instructions) . . . . .  | <b>9</b>  |   |
| <b>10</b> Business/investment use percentage (see instructions) . . . . .  | <b>10</b> | % |
| <b>11</b> Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below . . . . . | <b>11</b> |   |

**Part III Credit Amount for Personal Use Part of New Clean Vehicle**

- |  |           |  |
|--|-----------|--|
| <b>12</b> Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 . . . . . | <b>12</b> |  |
|--|-----------|--|

**Part IV Credit Amount for Previously Owned Clean Vehicle****13a** Is the sales price of the vehicle more than \$25,000?

- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.  
☐ **No.**

**b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**  
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

**c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?

- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.  
☐ **No.**

**d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.

- ☐ **Yes.**  
☐ **No.**

<b>14</b>	Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b>	Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b>	Maximum vehicle credit amount . . . . .	<b>16</b>	\$4,000
<b>17</b>	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle****18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.

- ☐ **Yes.**  
☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

**b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**  
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

**c** Is the vehicle also powered by gas or diesel? See instructions.

- ☐ **Yes.**  
☐ **No.**

<b>19</b>	Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>	
<b>20</b>	Section 179 expense deduction (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Subtract line 20 from line 19 . . . . .	<b>21</b>	
<b>22</b>	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"] . . . . .	<b>22</b>	
<b>23</b>	Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>	
<b>24</b>	Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>	
<b>25</b>	<b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>25</b>	
<b>26</b>	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b>	