

**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 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.
- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| 9 Tentative credit amount (see instructions) | 9 | |
| 10 Business/investment use percentage (see instructions) | 10 | % |
| 11 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 | 11 | |

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

- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| 12 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 | 12 | |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|

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.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	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	17	

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.**

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