

## Clean Vehicle Credits

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

Name(s) shown on return

Identifying number

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
  - Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

**Part I Modified Adjusted Gross Income (MAGI) Amount**

- |    |  |    |  |
|----|--|----|--|
| 1a | Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .  | 1a |  |
| 1b |  | 1b |  |
| 1c |  | 1c |  |
| 1d |  | 1d |  |
| 1e |  | 1e |  |
| 2  | Add lines 1a through 1e . . . . .  | 2  |  |
| 3a | Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .   | 3a |  |
| 3b |  | 3b |  |
| 3c |  | 3c |  |
| 3d |  | 3d |  |
| 3e |  | 3e |  |
| 4  | Add lines 3a through 3e . . . . .  | 4  |  |
| 5  | Enter your 2024 filing status (S, MFS, etc., see chart below)<br>Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit. | 5  |  |

| Filing Status                     | Part II/III Limits | Part IV Limits |
|-----------------------------------|--------------------|----------------|
| Single (S)                        | \$150,000          | \$75,000       |
| Married filing separately (MFS)   | \$150,000          | \$75,000       |
| Head of household (HOH)           | \$225,000          | \$112,500      |
| Married filing jointly (MFJ)      | \$300,000          | \$150,000      |
| Qualifying surviving spouse (QSS) | \$300,000          | \$150,000      |
| Estates and trusts                | \$150,000          | N/A            |

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

- |   |   |   |  |
|---|---|---|--|
| 6 | Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936) . . . . .   | 6 |  |
| 7 | New clean vehicle credit from partnerships and S corporations (see instructions) . . . . .  | 7 |  |
| 8 | <b>Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y | 8 |  |

**Part III Credit for Personal Use Part of New Clean Vehicles**

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|----|--|----|--|
| 9  | Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936) . . . . .   | 9  |  |
| 10 | Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .  | 10 |  |
| 11 | Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .  | 11 |  |
| 12 | Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit . . . . .   | 12 |  |
| 13 | <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions . . . . . | 13 |  |

**Part IV Credit for Previously Owned Clean Vehicles**

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|----|--|----|--|
| 14 | Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936) . . . . .  | 14 |  |
| 15 | Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .  | 15 |  |
| 16 | Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .  | 16 |  |
| 17 | Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit . . . . .                                      | 17 |  |
| 18 | Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions . . . . . | 18 |  |

**Part V Credit for Qualified Commercial Clean Vehicles**

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|----|---|----|--|
| 19 | Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936) . . . . .  | 19 |  |
| 20 | Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions) . . . . .   | 20 |  |
| 21 | Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa . . . . . | 21 |  |