## **Clean Vehicle Credits**

OMB No. 1545-2137

Department of the Treasury Internal Revenue Service

Attach to your tax return. Attachment Sequence No. **69** Go to 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.				
	<ul> <li>Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.</li> </ul>				
Part	Modified Adjusted Gross Income Amount				
1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a			
b	Enter any income from Puerto Rico you excluded	1b			
С	Enter any amount from Form 2555, line 45	1c			
d	Enter any amount from Form 2555, line 50	1d			
е	Enter any amount from Form 4563, line 15	1e			
2	Add lines 1a through 1e		2		
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a			
b	Enter any income from Puerto Rico you excluded	3b			
С	Enter any amount from Form 2555, line 45	3c			
d	Enter any amount from Form 2555, line 50	3d			
e	Enter any amount from Form 4563, line 15	3e			
4	Add lines 3a through 3e		4		
5	Enter the <b>smaller</b> of line 2 or line 4		5		
Part					
	Note: Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a				
	qualifying surviving spouse; \$225,000 if head of household).				
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		<u> </u>		
	and report this amount on Schedule K. All others, report this amount on Form 3800		8		
Part	• • •	, , , , , , , , , , , , , , , , , , ,		L	
. GIV	<b>Note:</b> You can't claim the Part III credit if Part I, line 5, is more than \$1	150,000 (\$300,000 if m	arried	filing jointly or a	
	qualifying surviving spouse; \$225,000 if head of household).			,	
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				
13	1040), line 6f. If line 12 is smaller than line 9, see instructions				
Part I					
	Note: You can't claim the Part IV credit if Part I, line 5, is more than \$	75,000 (\$150,000 if m	arried	I filing jointly or a	
	qualifying surviving spouse; \$112,500 if head of household).				
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 smaller of line 14 or line 17 here and on Schedule 3 (Form 1040),				
	smaller than line 14, see instructions		18		
Part V Credit for Qualified Commercial Clean Vehicles					
19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)				
20	Qualified commercial clean vehicle credit from partnerships and S corporations (s		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	<u></u>	21		