

Internal Revenue Service

Memorandum

Subject: Justification Statement for Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit

New form 8936 is created to implement with the following provisions.

- P.L. 110-343, Div. B, sec. 205, added IRC sec. 30D, "New qualified plug-in electric drive motor vehicles," for vehicles placed in service in tax years beginning after 2008.
- P.L. 111-5, section 1141, amended IRC sec. 30D for vehicles acquired after 2009.

Chief Counsel published guidance on IRC sec. 30D (Notice 2009-89, [2009-48 I.R.B. 714]), on November 30, 2009. In preparing for this guidance, Counsel held discussions with EPA concerning the credit and determined that low-speed vehicles can qualify for the IRC section 30 (Form 8834) credit but not the post-2009 IRC section 30D (Form 8936) credit.