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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8936 and its separate instructions is at www.irs.gov/form8936.

Name(s) shown on return

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

| | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| 1 Year, make, and model of vehicle | 1 | |
| 2 Vehicle identification number (see instructions) | 2 | |
| 3 Enter date vehicle was placed in service (MM/DD/YYYY) | 3 | |
| 4 Enter the tentative credit (see instructions) | 4 | |

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

| | | | |
|---|-----------|-----------|---|
| 5 Business/investment use percentage (see instructions) | 5 | % | % |
| 6 Multiply line 4 by line 5 | 6 | | |
| 7 Reserved | 7 | | |
| 8 Reserved | 8 | | |
| 9 Reserved | 9 | | |
| 10 Reserved | 10 | | |
| 11 Enter the amount from line 6 | 11 | | |
| 12 Add columns (a) and (b) on line 11 | | 12 | |
| 13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) | | 13 | |
| 14 Business/investment use part of credit. Add lines 12 and 13. 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 | | 14 | |

Note: Complete Part III to figure any credit for the personal use part of the vehicle.

For Paperwork Reduction Act Notice, see separate instructions.

Part III Credit for Personal Use Part of Vehicle

| | | (a) Vehicle 1 | | (b) Vehicle 2 | |
|-----------|--|----------------------|-----------|----------------------|--|
| 15 | If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4 | 15 | | | |
| 16 | Reserved | 16 | | | |
| 17 | Reserved | 17 | | | |
| 18 | Enter the amount from line 15 | 18 | | | |
| 19 | Add columns (a) and (b) on line 18 | | 19 | | |
| 20 | Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 | | 20 | | |
| 21 | Personal credits from Form 1040 or 1040NR (see instructions) | | 21 | | |
| 22 | Subtract line 21 from line 20 | | 22 | | |
| 23 | Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions | | 23 | | |

DRAFT AS OF
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