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SCHEDULE 1
(Form 8936-A)

Qualified Commercial Clean Vehicle Credit Amount

OMB No. 1545-XXXX

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8936A for instructions and the latest information.

2022

Name(s) shown on return

Identifying number

1 Vehicle details:

- a Year
- b Make
- c Model

2 Vehicle identification number (VIN) (see instructions)

3 Enter date vehicle was placed in service (MM/DD/YYYY)

4a Does the VIN you entered on line 2 belong to a qualified commercial clean vehicle you acquired after 2022? See instructions for definitions.

- Yes.
- No. **Stop here.** You can't use this schedule to figure a credit amount for other types of vehicles or for any vehicle acquired before 2023.

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 if you acquired it for resale.

c Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception discussed in the instructions applies.

- Yes.
- No. **Stop here.** The vehicle isn't a qualified commercial clean vehicle unless the exception applies.

d Is the vehicle used primarily outside the United States? Answer "No" if it is but an exception applies.

- Yes. **Stop here.** This credit generally applies to vehicles used primarily in the United States.
- No.

5 Enter the cost or other basis of the vehicle. See instructions 5

6 Section 179 expense deduction (see instructions) 6

7 Subtract line 6 from line 5 7

8 Multiply line 7 by 15% (0.15) (30% (0.30) if the vehicle isn't powered by a gasoline or diesel internal combustion engine) 8

9 Enter the incremental cost of the vehicle. See instructions 9

10 Enter the smaller of line 8 or line 9 10

11 **Maximum credit.** Enter \$7,500 (\$40,000 if the vehicle weighs 14,000 pounds or more) 11

12 Enter the smaller of line 10 or line 11. Include this credit amount on line 1 of Form 8936-A 12