



Note: *The draft you are looking for begins on the next page.*

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Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)

OMB No. 1545-2137

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment
 Sequence No. **69**

Identifying number

Note: This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

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 | | |
| 4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions | 4a | | |
| b Phase-out percentage (see instructions) | 4b | % | % |
| c Tentative credit. Multiply line 4a by line 4b | 4c | | |

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to line 11 | 6 | | |
| 7 Section 179 expense deduction (see instructions) | 7 | | |
| 8 Subtract line 7 from line 6 | 8 | | |
| 9 Multiply line 8 by 10% (0.10) | 9 | | |
| 10 Maximum credit per vehicle | 10 | 2,500 | 2,500 |
| 11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-wheeled vehicle, enter the smaller of line 9 or line 10 | 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.

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 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 | 15 | |
| 16 Multiply line 15 by 10% (0.10) | 16 | |
| 17 Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 | 17 | |
| 18 For vehicles with four or more wheels placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions | 18 | |
| 19 Add columns (a) and (b) on line 18 | | 19 |
| 20 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 | | 20 |
| 21 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) | | 21 |
| 22 Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit | | 22 |
| 23 Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions | | 23 |

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