



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form number (for example, “NTF1040” or “NTFW4”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each routed message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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