



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

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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](http://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	<b>Maximum credit.</b> 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