



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Name(s) shown on return

Identifying number

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

<b>1a</b>	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	<b>1a</b>	
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>1b</b>	
<b>c</b>	Enter any amount from Form 2555, line 45	<b>1c</b>	
<b>d</b>	Enter any amount from Form 2555, line 50	<b>1d</b>	
<b>e</b>	Enter any amount from Form 4563, line 15	<b>1e</b>	
<b>2</b>	Add lines 1a through 1e		<b>2</b>
<b>3a</b>	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	<b>3a</b>	
<b>b</b>	Enter any income from Puerto Rico you excluded	<b>3b</b>	
<b>c</b>	Enter any amount from Form 2555, line 45	<b>3c</b>	
<b>d</b>	Enter any amount from Form 2555, line 50	<b>3d</b>	
<b>e</b>	Enter any amount from Form 4563, line 15	<b>3e</b>	
<b>4</b>	Add lines 3a through 3e		<b>4</b>
<b>5</b>	Enter the <b>smaller</b> of line 2 or line 4		<b>5</b>

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	<b>6</b>	
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions)	<b>7</b>	
<b>8</b>	<b>Business/investment use part of credit.</b> Add lines 6 and 7. 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	<b>8</b>	

**Part III Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

<b>9</b>	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	<b>9</b>	
<b>10</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>10</b>	
<b>11</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	<b>12</b>	
<b>13</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	<b>13</b>	

**Part IV Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

<b>14</b>	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	<b>14</b>	
<b>15</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	<b>15</b>	
<b>16</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	<b>16</b>	
<b>17</b>	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	<b>17</b>	
<b>18</b>	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	<b>18</b>	

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b>	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	<b>19</b>	
<b>20</b>	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	<b>20</b>	
<b>21</b>	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	<b>21</b>	