

**SCHEDULE 1
(Form 8936-A)**

Qualified Commercial Clean Vehicle Credit Amount

OMB No. 1545-2137

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 and placed in service during your tax year? 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, and not for resale.

c Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities 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. See instructions.

- Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.
- No.**

e Is the vehicle also powered by gas or diesel? See instructions.

- Yes.**
- 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 answer on line 4e above is "No"] **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's gross vehicle weight rating (GVWR) is 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** _____