



**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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**SCHEDULE A  
(Form 8936)**

**Clean Vehicle Credit Amount**

OMB No. 1545-2137

**2024**

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.  
Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.**

Attachment  
Sequence No. **69A**

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 who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

**Part I Vehicle Details**

- 1a** Year . . . . . \_\_\_\_\_
- b** Make . . . . . \_\_\_\_\_
- c** Model . . . . . \_\_\_\_\_
- 2** Vehicle identification number (VIN) (see instructions) . . . . .
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . \_\_\_\_\_
- 4a** Did you transfer the credit to the dealer at the time of sale?  
 **Yes.** Enter the transferred amount shown on the seller's report . . . . . \_\_\_\_\_  
 **No.** Go to line 5.
- b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c .
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part II.  
 **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part IV.  
 **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
 **Yes.** Go to Part V.  
 **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

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

- 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?  
 **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.  
 **No.** Go to line 8b.
- 8b** Are you filing this form with an individual income tax return?  
 **Yes.** Go to line 8c.  
 **No.** Skip lines 8c and 8d and go to line 8e.
- 8c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?  
 **Yes.** Go to line 8d.  
 **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- 8d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.  
 **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.  
 **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

**Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle** *(continued)*

- 8e** 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 acquired for resale.

<b>9</b> Tentative credit amount (see instructions) . . . . .	<b>9</b>	
<b>10</b> Business/investment use percentage (see instructions) . . . . .	<b>10</b>	%
<b>11</b> Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below . . . . .	<b>11</b>	

**Part III Credit Amount for Personal Use Part of New Clean Vehicle**

<b>12</b> Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 . . . . .	<b>12</b>	
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**Part IV Credit Amount for Previously Owned Clean Vehicle**

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
  - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
  - No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status?
  - Yes.** Go to line 13c.
  - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2023 filing status? See instructions if your 2024 return is a joint return.
  - Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
  - No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
  - Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
  - No.** Go to line 13e.
- e** Is the sales price of the vehicle more than \$25,000?
  - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
  - No.**
- f** Did you acquire the vehicle for use 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 acquired for resale.
- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
  - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
  - No.**

<b>14</b> Enter the sales price of the vehicle . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 30% (0.30) . . . . .	<b>15</b>	
<b>16</b> Maximum vehicle credit amount . . . . .	<b>16</b>	\$4,000
<b>17</b> Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936 . . . . .	<b>17</b>	

**Part V Credit Amount for Qualified Commercial Clean Vehicle**

- 18a** If making an elective payment election, enter the IRS-issued registration number for the vehicle \_\_\_\_\_
- b** 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 is not a qualified commercial clean vehicle unless the exception applies.
- c** 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 acquired for resale.
- d** Is the vehicle also powered in part by gas or diesel? See instructions.
  - Yes.**
  - No.**
- e** Enter the vehicle's gross vehicle weight rating (GVWR) . . . . . \_\_\_\_\_

<b>19</b>	Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>19</b>
<b>20</b>	Section 179 expense deduction (see instructions) . . . . .	<b>20</b>
<b>21</b>	Subtract line 20 from line 19 . . . . .	<b>21</b>
<b>22</b>	Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No") . . . . .	<b>22</b>
<b>23</b>	Enter the incremental cost of the vehicle. See instructions . . . . .	<b>23</b>
<b>24</b>	Enter the smaller of line 22 or line 23 . . . . .	<b>24</b>
<b>25</b>	<b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more) . . . . .	<b>25</b>
<b>26</b>	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936 . . . . .	<b>26</b>