



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

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

- e** 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.

9	Tentative credit amount (see instructions)	9	
10	Business/investment use percentage (see instructions)	10	%
11	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	11	

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

12	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	12	
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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 2025 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 2024 filing status? See instructions if your 2025 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.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	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	17	

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)

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