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Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at www.irs.gov/form8936.

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 12 and 19.

		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

5 Business/investment use percentage (see instructions)	5	%	%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6		
7 Section 179 expense deduction (see instructions)	7		
8 Subtract line 7 from line 6.	8		
9 Multiply line 8 by 10% (.10)	9		
10 Maximum credit per vehicle	10		
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11		
12 Add columns (a) and (b) on line 11		12	
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations		13	
14 Business/investment use part of credit. Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y		14	

Part III Credit for Personal Use Part of Vehicle

15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15		
16 Multiply line 15 by 10% (.10).	16		
17 Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17		

Part III Credit for Personal Use Part of Vehicle *(continued)*

		(a) Vehicle 1	(b) Vehicle 2
18	If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 16 or line 17	18	
19	Add columns (a) and (b) on line 18		19
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44		20
21	Personal credits from Form 1040 or 1040NR (see instructions)		21
22	Subtract line 21 from line 20		22
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions		23