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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](http://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.
- 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
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Vehicle identification number (see instructions) . . . . .	<b>2</b>		
<b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>3</b>		
<b>4</b> 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) . . . . .	<b>4</b>		

**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**

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

**Note.** Complete Part III to figure any credit for the personal use part of the vehicle.

**Part III Credit for Personal Use Part of Vehicle**

	(a) Vehicle 1	(b) Vehicle 2
<b>15</b> 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 . . . . .	<b>15</b>	
<b>16</b> Multiply line 15 by 10% (.10). . . . .	<b>16</b>	
<b>17</b> Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .	<b>17</b>	
<b>18</b> If the vehicle is a two- or three-wheeled vehicle, enter the <b>smaller</b> of line 16 or line 17 . . . . .	<b>18</b>	
<b>19</b> Add columns (a) and (b) on line 18 . . . . .		<b>19</b>
<b>20</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .		<b>20</b>
<b>21</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .		<b>21</b>
<b>22</b> Subtract line 21 from line 20 . . . . .		<b>22</b>
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .		<b>23</b>