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Qualified Plug-in Electric Drive Motor Vehicle Credit

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

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8936 for instructions and the latest information.

Identifying number

Note:

- Use this form to claim the credit for certain plug-in electric vehicles (including qualified two-wheeled plug-in electric vehicles acquired in **2017** but not placed in service until 2018). See instructions.
- 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 | | |
| 4a If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions | 4a | | |
| b Phaseout percentage (see instructions) | 4b | % | % |
| c Tentative credit. Multiply line 4a by line 4b | 4c | | |

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 4c by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and go to 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% (0.10) | 9 | | |
| 10 Maximum credit per vehicle | 10 | | |
| 11 For vehicles with four or more wheels, enter the amount from line 6. If the vehicle is a two-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 (see instructions) | | 13 | |
| 14 Business/investment use part of credit. 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, Part III, line 1y | | 14 | |

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2018)

Part III Credit for Personal Use Part of Vehicle

| | | (a) Vehicle 1 | (b) Vehicle 2 |
|-----------|---|---------------|---------------|
| 15 | If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 | | |
| 16 | Multiply line 15 by 10% (0.10) | | |
| 17 | Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 | | |
| 18 | For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17 | | |
| 19 | Add columns (a) and (b) on line 18 | 19 | |
| 20 | Enter the amount from Form 1040, line 11, or Form 1040NR, line 45 | 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 Schedule 3 (Form 1040), line 54 (or Form 1040NR, line 51). 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 | |