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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.

OMB No. 1545-2137

Attachment Sequence No. 69

► Go to *www.irs.gov/Form*8936 for instructions and the latest information.

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	Tentative Credit			
Use a separate column for each vehicle. If you need more column use additional Forms 8936 and include the totals on lines 12 and			(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	Phase-out percentage (see instructions)	4b	%	%
с	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.

Parl	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	2	2,500	2,500		
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		1			
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	<b>Business/investment use part of credit.</b> Add lines S corporations, stop here and report this amount on Sch amount on Form 3800, Part III, line 1y	nedule	e K. All others, report this	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.

## 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	15			
16	Multiply line 15 by 10% (0.10)	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			
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	18			
19	Add columns (a) and (b) on line 18			19	
20	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18			20	
21	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)			21	
22	Subtract line 21 from line 20. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			22	
23	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Schedule 3 (Form 1040), line 6f. If line 22 is smaller than line 19, see instructions			23	

Form 8936 (Rev. 1-2022)