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Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

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

▶ Attach to your tax return.

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

OMB No. 1545-2137

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Attachment Sequence No. **125**

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
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-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 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.

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 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 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, line 47, 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 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	