

SCHEDULE 1
(Form 8936-A)

Qualified Commercial Clean Vehicle Credit Amount

OMB No. 1545-2137

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8936A for instructions and the latest information.

2022

Name(s) shown on return

Identifying number

1 Vehicle details:

- a** Year _____
- b** Make _____
- c** Model _____

2 Vehicle identification number (VIN) (see instructions)

3 Enter date vehicle was placed in service (MM/DD/YYYY) _____

- 4a** Does the VIN you entered on line 2 belong to a **qualified commercial clean vehicle** you acquired after 2022 and placed in service during your tax year? See instructions for definitions.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't use this schedule to figure a credit amount for other types of vehicles or for any vehicle acquired before 2023.

- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, and not for resale.

- c** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
- ☐ **Yes.**
- ☐ **No. Stop here.** The vehicle isn't a qualified commercial clean vehicle unless the exception applies.

- d** Is the vehicle used primarily outside the United States? Answer "No" if it is but an exception applies. See instructions.
- ☐ **Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.
- ☐ **No.**

- e** Is the vehicle also powered by gas or diesel? See instructions.
- ☐ **Yes.**
- ☐ **No.**

5 Enter the cost or other basis of the vehicle. See instructions	5	
6 Section 179 expense deduction (see instructions)	6	
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 15% (0.15) [30% (0.30) if the answer on line 4e above is "No"]	8	
9 Enter the incremental cost of the vehicle. See instructions	9	
10 Enter the smaller of line 8 or line 9	10	
11 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	11	
12 Enter the smaller of line 10 or line 11. Include this credit amount on line 1 of Form 8936-A	12	