Form 8936
(Rev. January 2023)
Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit
(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)
Attach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

Attachment
Sequence No. **69**

Name(s) shown on return	Identifying number

Note: This credit is for qualified plug-in electric drive motor vehicles placed in service before 2023, qualified two-wheeled plug-in electric vehicles acquired before but placed in service in 2022, and new clean vehicles placed in service after 2022. See separate instructions for vehicle definitions and other requirements.

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	Phase-out 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

			(a) Vehicle 1	**(b)** Vehicle 2
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	2,500	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		

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** (Rev. 1-2023)

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 placed in service before 2023, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17. For vehicles placed in service after 2022, see instructions	**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	**Personal use part of credit.** Enter the **smaller** 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**		

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