

**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](http://www.irs.gov/Form8936) for instructions and the latest information.

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 |
|---|-----------|---------------|---------------|
| <b>1</b> Year, make, and model of vehicle . . . . .   | <b>1</b>  |               |               |
| <b>2</b> Vehicle identification number (see instructions) . . . . .   | <b>2</b>  |               |               |
| <b>3</b> Enter date vehicle was placed in service (MM/DD/YYYY)  | <b>3</b>  |               |               |
| <b>4a</b> If the vehicle is a two-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, see instructions . . . . . | <b>4a</b> |               |               |
| <b>b</b> Phase-out percentage (see instructions) . . . . .  | <b>4b</b> | %             | %             |
| <b>c</b> Tentative credit. Multiply line 4a by line 4b . . . . .  | <b>4c</b> |               |               |

**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**

|   |           |       |       |
|---|-----------|-------|-------|
| <b>5</b> Business/investment use percentage (see instructions)  | <b>5</b>  | %     | %     |
| <b>6</b> 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  | <b>6</b>  |       |       |
| <b>7</b> Section 179 expense deduction (see instructions) . . . . .   | <b>7</b>  |       |       |
| <b>8</b> Subtract line 7 from line 6 . . . . .  | <b>8</b>  |       |       |
| <b>9</b> Multiply line 8 by 10% (0.10) . . . . .  | <b>9</b>  |       |       |
| <b>10</b> Maximum credit per vehicle . . . . .  | <b>10</b> | 2,500 | 2,500 |
| <b>11</b> 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 . . . . .  | <b>11</b> |       |       |
| <b>12</b> Add columns (a) and (b) on line 11 . . . . .  | <b>12</b> |       |       |
| <b>13</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .   | <b>13</b> |       |       |
| <b>14</b> <b>Business/investment use part of credit.</b> 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 . . . . . | <b>14</b> |       |       |

**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 |
|-----------|---|---------------|---------------|
| <b>15</b> | 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 . . . . .   | <b>15</b>     |               |
| <b>16</b> | Multiply line 15 by 10% (0.10) . . . . .  | <b>16</b>     |               |
| <b>17</b> | Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .  | <b>17</b>     |               |
| <b>18</b> | 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 . . . . .  | <b>18</b>     |               |
| <b>19</b> | Add columns (a) and (b) on line 18 . . . . .  |               | <b>19</b>     |
| <b>20</b> | Enter the amount from Form 1040 or Form 1040-SR, line 12b, or Form 1040-NR, line 45 . . . . .   |               | <b>20</b>     |
| <b>21</b> | Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .   |               | <b>21</b>     |
| <b>22</b> | Subtract line 21 from line 20 . . . . .   |               | <b>22</b>     |
| <b>23</b> | <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 or 1040-SR), line 6 (or Form 1040-NR, line 51). Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . . |               | <b>23</b>     |