

**Qualified Plug-in Electric Drive Motor Vehicle Credit**

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

▶ Attach to your tax return.

▶ Information about Form 8936 and its instructions is at [www.irs.gov/form8936](http://www.irs.gov/form8936).

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
	Year		
	Make		
1	Year, make, and model of vehicle . . . . .	1 Model	
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- or three-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 enter this amount on 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% (.10) . . . . .	9		
10	Maximum credit per vehicle . . . . .	10	2,500 00	2,500 00
11	If the vehicle is a two- or three-wheeled vehicle, enter the <b>smaller</b> 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 . . . . .	13		
14	<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, 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
<b>15</b>	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 enter this amount on line 18 . . . . .	<b>15</b>	
<b>16</b>	Multiply line 15 by 10% (.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>	If the vehicle is a two- or three-wheeled vehicle, enter the <b>smaller</b> 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, line 46, or Form 1040NR, line 44 . . . . .	<b>20</b>	
<b>21</b>	Personal credits from Form 1040 or 1040NR (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 Form 1040, line 53, or Form 1040NR, line 50. 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>	