

**Qualified Plug-in Electric Drive Motor Vehicle Credit**  
**(Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles)**

OMB No. 1545-2137

Attach to your tax return.

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

Attachment  
 Sequence No. **69**

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**

		(a) Vehicle 1	(b) Vehicle 2
1	Year, make, and model of vehicle . . . . .		
2	Vehicle identification number (see instructions) . . . . .		
3	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .		
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 . . . . .		
4b	Phase-out percentage (see instructions) . . . . .	%	%
4c	Tentative credit. Multiply line 4a by line 4b . . . . .		

**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) . . . . .	%	%
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 . . . . .		
7	Section 179 expense deduction (see instructions) . . . . .		
8	Subtract line 7 from line 6 . . . . .		
9	Multiply line 8 by 10% (0.10) . . . . .		
10	Maximum credit per vehicle . . . . .	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 . . . . .		
12	Add columns (a) and (b) on line 11 . . . . .		
13	Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations (see instructions) . . . . .		
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, Part III, line 1y . . . . .		

**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 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 . . . . .	<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, 1040-SR, or 1040-NR, line 18 . . . . .		<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. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit . . . . .		<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), line 6f. If line 22 is smaller than line 19, see instructions . . . . .		<b>23</b>