

Name(s) shown on return

Identifying number

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
• Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

**Part I Modified Adjusted Gross Income (MAGI) Amount**

<b>1a</b>	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .	<b>1a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded . . . . .	<b>1b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45 . . . . .	<b>1c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50 . . . . .	<b>1d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15 . . . . .	<b>1e</b>		
<b>2</b>	Add lines 1a through 1e . . . . .			<b>2</b>
<b>3a</b>	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions . . . . .	<b>3a</b>		
<b>b</b>	Enter any income from Puerto Rico you excluded . . . . .	<b>3b</b>		
<b>c</b>	Enter any amount from Form 2555, line 45 . . . . .	<b>3c</b>		
<b>d</b>	Enter any amount from Form 2555, line 50 . . . . .	<b>3d</b>		
<b>e</b>	Enter any amount from Form 4563, line 15 . . . . .	<b>3e</b>		
<b>4</b>	Add lines 3a through 3e . . . . .			<b>4</b>
<b>5</b>	Enter your 2024 filing status (S, MFS, etc., see chart below) Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit.			<b>5</b>

Filing Status	Part II/III Limits	Part IV Limits
Single (S)	\$150,000	\$75,000
Married filing separately (MFS)	\$150,000	\$75,000
Head of household (HOH)	\$225,000	\$112,500
Married filing jointly (MFJ)	\$300,000	\$150,000
Qualifying surviving spouse (QSS)	\$300,000	\$150,000
Estates and trusts	\$150,000	N/A

**Part II Credit for Business/Investment Use Part of New Clean Vehicles**

<b>6</b>	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936) . . . . .	<b>6</b>	
<b>7</b>	New clean vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>7</b>	
<b>8</b>	<b>Business/investment use part of credit.</b> Add lines 6 and 7. 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>8</b>	

**Part III Credit for Personal Use Part of New Clean Vehicles**

<b>9</b>	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936) . . . . .	<b>9</b>	
<b>10</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>10</b>	
<b>11</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit . . . . .	<b>12</b>	
<b>13</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions . . . . .	<b>13</b>	

**Part IV Credit for Previously Owned Clean Vehicles**

<b>14</b>	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936) . . . . .	<b>14</b>	
<b>15</b>	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18 . . . . .	<b>15</b>	
<b>16</b>	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit . . . . .	<b>17</b>	
<b>18</b>	Enter the <b>smaller</b> of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions . . . . .	<b>18</b>	

**Part V Credit for Qualified Commercial Clean Vehicles**

<b>19</b>	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936) . . . . .	<b>19</b>	
<b>20</b>	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa . . . . .	<b>21</b>	