SCHEDULE A (Form 8936)

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credit Amount

Attach to your tax return.
Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137

2025

Attachment Sequence No. **69A**

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 schedule and Form 8936.

Part I Vehicle Details

1a Year . . . . . _____

b Make . . . . . _____

c Model . . . . . _____

2 Vehicle identification number (VIN) (see instructions) . . ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

3 Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . _____

4a Did you transfer the credit to the dealer at the time of sale?
☐ **Yes.** Enter the transferred amount shown on the seller's report . . . . . _____
☐ **No.** Go to line 5.

b If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c . ☐

5 Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☐ **No.** Go to line 6.

6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☐ **No.** Go to line 7.

7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

8a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** Go to line 8b.

b Are you filing this form with an individual income tax return?
☐ **Yes.** Go to line 8c.
☐ **No.** Skip lines 8c and 8d and go to line 8e.

c Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
☐ **Yes.** Go to line 8d.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.

d Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

e Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	**9**	
10	Business/investment use percentage (see instructions)	**10**	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	**11**	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	**12**	

Part IV Credit Amount for Previously Owned Clean Vehicle

13a Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?

- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** Go to line 13b.

b Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?

- ☐ **Yes.** Go to line 13c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.

c Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.

- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.

d Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.

- ☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- ☐ **No.** Go to line 13e.

e Is the sales price of the vehicle more than $25,000?

- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- ☐ **No.**

f Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.

g Can you be claimed as a dependent on another person's tax return, such as your parent's return?

- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- ☐ **No.**

14	Enter the sales price of the vehicle	**14**	
15	Multiply line 14 by 30% (0.30)	**15**	
16	Maximum vehicle credit amount	**16**	*$4,000*
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	**17**	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle _____

b Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.

- ☐ **Yes.**
- ☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.

- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d Is the vehicle also powered in part by gas or diesel? See instructions.

- ☐ **Yes.**
- ☐ **No.**

e Enter the vehicle's gross vehicle weight rating (GVWR) . . . . . _____

19	Enter the cost or other basis of the vehicle. See instructions	**19**	
20	Section 179 expense deduction (see instructions)	**20**	
21	Subtract line 20 from line 19	**21**	
22	Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	**22**	
23	Enter the incremental cost of the vehicle. See instructions	**23**	
24	Enter the smaller of line 22 or line 23	**24**	
25	**Maximum credit.** Enter $7,500 ($40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	**25**	
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	**26**	