

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

## TREASURY/IRS AND OMB USE ONLY DRAFT

## Form **8936**

Department of the Treasury Internal Revenue Service

## **Clean Vehicle Credits**

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. 69

Name(s) shown on return

do to www.irs.gov/r-orm8936 for instructions and the latest information.

| Identifying number |

Notes	: • Complete a separate Schedule A (Form 8936) fo	r each clean vehicle place	d in service during	g the tax	year.	
	Individuals who transferred the credit to the deal		t file this form and	Schedul	e A (Forr	n 8936).
Part	·	-				
1a	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or					
	1040-NR. Estates and trusts, Form 1041, see instructions					
b	Enter any income from Puerto Rico you excluded		1b			
C	Enter any amount from Form 2555, line 45		1c			
d	Enter any amount from Form 2555, line 50		1d			
е	Enter any amount from Form 4563, line 15		1e		2	
2		ld lines 1a through 1e .................................. ter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. │				
3a						
<b>L</b>						
b	•	nter any income from Puerto Rico you excluded				
C C		3c 3d				
d	Inter any amount from Form 2555, line 50		3e			
e 1	· · · · · · · · · · · · · · · · · · ·				4	
4 5	Add lines 3a through 3e				5	
5	Individuals, estates, or trusts exceeding the following		t claim	3		
	the applicable credit.					
	Filing Status	Part II/III Limits	Part IV Limi	ts		
	Single (S)	\$150,000	\$75,000	<del></del>		
	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 Par	rt of New Clean Vehic	es			
6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)					
7	New clean vehicle credit from partnerships and S corporations (see instructions)				7	
8						
	here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y					
Part	Credit for Personal Use Part of New Cle	ean Vehicles				
9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)				9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18				10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)					
12	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				12	
13	Personal use part of credit. Enter the smaller of					
	1040), line 6f. If line 12 is smaller than line 9, see ins				13	
Part	<u>-</u>					
14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)				14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18				15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)				16 17	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit					
18	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				18	
Dort	smaller than line 14, see instructions					
Part	Credit for Qualified Commercial Clean Vehicles  Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)				10	
19 20	Qualified commercial clean vehicle credit from part				19 20	
20 21	Add lines 19 and 20. Partnerships and S corporatio	•	,	· .	20	
	K. All others, report this amount on Form 3800. Part III, line 1aa				21	