

**SCHEDULE 1  
(Form 8936-A)**

**Qualified Commercial Clean Vehicle Credit Amount**

OMB No. 1545-2137

Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
Go to [www.irs.gov/Form8936A](http://www.irs.gov/Form8936A) for instructions and the latest information.

**2022**

Name(s) shown on return

Identifying number

**1** Vehicle details:

- a** Year . . . . . \_\_\_\_\_
- b** Make . . . . . \_\_\_\_\_
- c** Model . . . . . \_\_\_\_\_

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

**3** Enter date vehicle was placed in service (MM/DD/YYYY) . . . . . \_\_\_\_\_

- 4a** Does the VIN you entered on line 2 belong to a **qualified commercial clean vehicle** you acquired after 2022 and placed in service during your tax year? See instructions for definitions.
  - Yes.**
  - No. Stop here.** You can't use this schedule to figure a credit amount for other types of vehicles or for any vehicle acquired before 2023.
- b** 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, and not for resale.
- c** 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 isn't a qualified commercial clean vehicle unless the exception applies.
- d** Is the vehicle used primarily outside the United States? Answer "No" if it is but an exception applies. See instructions.
  - Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.
  - No.**
- e** Is the vehicle also powered by gas or diesel? See instructions.
  - Yes.**
  - No.**

<b>5</b> Enter the cost or other basis of the vehicle. See instructions . . . . .	<b>5</b>	
<b>6</b> Section 179 expense deduction (see instructions) . . . . .	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> Multiply line 7 by 15% (0.15) [30% (0.30) if the answer on line 4e above is "No"] . . . . .	<b>8</b>	
<b>9</b> Enter the incremental cost of the vehicle. See instructions . . . . .	<b>9</b>	
<b>10</b> Enter the smaller of line 8 or line 9 . . . . .	<b>10</b>	
<b>11</b> <b>Maximum credit.</b> Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more) . . . . .	<b>11</b>	
<b>12</b> Enter the smaller of line 10 or line 11. Include this credit amount on line 1 of Form 8936-A . . . . .	<b>12</b>	