Test Scenario 5 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040 Schedule 3
- Form 3800
- Form 8835
- Form 8936
- Schedule A (Form 8936)

Additional information:

- Taxpayer did not use proceeds of tax-exempt bonds to finance the facility.
- Taxpayer's modified adjusted gross income for Tax Year 2022 was $20,250.
- Taxpayer's tentative credit amount for Part II, line 9 on Schedule A (Form 8936) is $2,600.
- Business/investment use percentage for Part II, line 10 on Schedule A (Form 8936) is 5%.
- The binary attachment PDF name is "Substantiate VIN".
**Form 1040-NR**  
Department of the Treasury—Internal Revenue Service  
U.S. Nonresident Alien Income Tax Return  
**2023**  
OMB No. 1545-0074  
RS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning _________________________ , 2023, ending _________________________ , 20____ See separate instructions.

**Your first name and middle initial**  
**Last name**  
**Your identifying number**

Antonio Castellion  
123 00 5555

Home address (number and street). If you have a P.O. box, see instructions.

1525 Sainte Chapelle

City, town, or post office. If you have a foreign address, also complete spaces below.

State  
Apt. no.  
ZIP code  
Foreign country name  
Foreign province/state/county  
Foreign postal code

Filing Status

Check only one box.

☑ Single  
☐ Married filing separately (MFS)  
☐ Qualifying surviving spouse (QSS)  
☐ Estate  
☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  
☐ Yes  
☐ No

**Dependents**  
(see instructions):

<table>
<thead>
<tr>
<th>(1) First name</th>
<th>Last name</th>
<th>(2) Dependent's identifying number</th>
<th>(3) Relationship to you</th>
<th>(4) Check the box if qualifies for (see inst.):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Child tax credit</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Credit for other dependents</td>
</tr>
</tbody>
</table>

**Digital Assets**

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)  
☐ Yes  
☐ No

Income

<table>
<thead>
<tr>
<th>(1) First name</th>
<th>Last name</th>
<th>(2) Dependent's identifying number</th>
<th>(3) Relationship to you</th>
<th>(4) Check the box if qualifies for (see inst.):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Child tax credit</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Credit for other dependents</td>
</tr>
</tbody>
</table>

**Effectively Connected With U.S. Trade or Business**

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11364D Form 1040-NR (2023)
### Tax and Credits

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Tax (see instructions). Check if any from Form(s):</td>
<td>1 [ ] 8814 2 [ ] 4972 3 [ ]</td>
</tr>
<tr>
<td>17</td>
<td>Amount from Schedule 2 (Form 1040), line 3</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>Add lines 16 and 17</td>
<td>18</td>
</tr>
<tr>
<td>19</td>
<td>Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)</td>
<td>19</td>
</tr>
<tr>
<td>20</td>
<td>Amount from Schedule 3 (Form 1040), line 8</td>
<td>20</td>
</tr>
<tr>
<td>21</td>
<td>Add lines 19 and 20</td>
<td>21</td>
</tr>
<tr>
<td>22</td>
<td>Subtract line 21 from line 18. If zero or less, enter -0-</td>
<td>22</td>
</tr>
<tr>
<td>23a</td>
<td>Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15</td>
<td>23a</td>
</tr>
<tr>
<td>23b</td>
<td>Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21</td>
<td>23b</td>
</tr>
<tr>
<td>23c</td>
<td>Transportation tax (see instructions)</td>
<td>23c</td>
</tr>
<tr>
<td>23d</td>
<td>Add lines 23a through 23c</td>
<td>23d</td>
</tr>
<tr>
<td>24</td>
<td>Add lines 22 and 23d. This is your total tax</td>
<td>24</td>
</tr>
</tbody>
</table>

### Payments

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Federal income tax withheld from:</td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Form(s) W-2</td>
<td>25a</td>
</tr>
<tr>
<td>b</td>
<td>Form(s) 1099</td>
<td>25b</td>
</tr>
<tr>
<td>c</td>
<td>Other forms (see instructions)</td>
<td>25c</td>
</tr>
<tr>
<td>d</td>
<td>Add lines 25a through 25c</td>
<td>25d</td>
</tr>
<tr>
<td>e</td>
<td>Form(s) 8805</td>
<td>25e</td>
</tr>
<tr>
<td>f</td>
<td>Form(s) 8288-A</td>
<td>25f</td>
</tr>
<tr>
<td>g</td>
<td>Form(s) 1042-S</td>
<td>25g</td>
</tr>
<tr>
<td>26</td>
<td>2023 estimated tax payments and amount applied from 2322 return</td>
<td>26</td>
</tr>
<tr>
<td>27</td>
<td>Reserved for future use</td>
<td>27</td>
</tr>
<tr>
<td>28</td>
<td>Additional child tax credit from Schedule 8812 (Form 1040)</td>
<td>28</td>
</tr>
<tr>
<td>29</td>
<td>Credit for amount paid with Form 1040-C</td>
<td>29</td>
</tr>
<tr>
<td>30</td>
<td>Reserved for future use</td>
<td>30</td>
</tr>
<tr>
<td>31</td>
<td>Amount from Schedule 3 (Form 1040), line 15</td>
<td>31</td>
</tr>
<tr>
<td>32</td>
<td>Add lines 28, 29, and 31. These are your total other payments and refundable credits</td>
<td>32</td>
</tr>
<tr>
<td>33</td>
<td>Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments</td>
<td>33</td>
</tr>
</tbody>
</table>

### Refund

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid</td>
<td>34</td>
</tr>
<tr>
<td>35a</td>
<td>Amount of line 34 you want refunded to you. If Form 8888 is attached, check here</td>
<td>35a</td>
</tr>
<tr>
<td>b</td>
<td>Routing number</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Type: [ ] Checking [ ] Savings</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Account number</td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Amount of line 34 you want applied to your 2024 estimated tax</td>
<td>36</td>
</tr>
</tbody>
</table>

### Amount You Owe

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Subtract line 33 from line 24. This is the amount you owe.</td>
<td>37</td>
</tr>
<tr>
<td>38</td>
<td>Estimated tax penalty (see instructions)</td>
<td>38</td>
</tr>
</tbody>
</table>

### Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. [ ] Yes. Complete below. [ ] No

- Designee's name
- Phone number
- Personal identification number (PIN)

### Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN enter it here (see inst.)

Phone no.

Email address

### Paid Preparer Use Only

- Preparer's name
- Preparer's signature
- Date
- PTIN
- Check if: [ ] Self-employed

- Firm's name
- Phone no.

- Firm's address
- Firm's EIN

Go to www.irs.gov/Form1040NR for instructions and the latest information.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wages, tips, other compensation</td>
<td>35,285</td>
</tr>
<tr>
<td>2</td>
<td>Federal income tax withheld</td>
<td>19,165</td>
</tr>
<tr>
<td>3</td>
<td>Social security wages</td>
<td>35,285</td>
</tr>
<tr>
<td>4</td>
<td>Social security tax withheld</td>
<td>2,188</td>
</tr>
<tr>
<td>5</td>
<td>Medicare wages and tips</td>
<td>35,285</td>
</tr>
<tr>
<td>6</td>
<td>Medicare tax withheld</td>
<td>512</td>
</tr>
<tr>
<td>7</td>
<td>Social security tips</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Allocated tips</td>
<td></td>
</tr>
</tbody>
</table>

**Employee Information**
- **Employee’s social security number:** 123-00-5555
- **Employer identification number (EIN):** 00-5559992
- **Employer’s name, address, and ZIP code:**
  - Perignon Company
  - 8585 Market Street
  - San Francisco, CA 94131
- **Employee’s first name and initial Last name Suff.:**
  - Antonio Castellon
  - 1525 Sainte Chapelle
  - Paris, FR 75005
- **Employee’s address and ZIP code:**
  - 6DQ)UDQFLVFR&$ 6DLQWH&KDSHOOH 3DULV5

**State Information**
- **State Employer’s state ID number:**
- **State wages, tips, etc.:**
- **State income tax:**
- **Local wages, tips, etc.:**
- **Local income tax:**
- **Locality name:**

**Form W-2 Wage and Tax Statement**

*Copy B—To Be Filed With Employee’s FEDERAL Tax Return.*

This information is being furnished to the Internal Revenue Service.
### Additional Credits and Payments

**Attach to Form 1040, 1040-SR, or 1040-NR.**

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

<table>
<thead>
<tr>
<th>Part I</th>
<th>Nonrefundable Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Foreign tax credit. Attach Form 1116 if required</td>
</tr>
<tr>
<td>2</td>
<td>Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441</td>
</tr>
<tr>
<td>3</td>
<td>Education credits from Form 8863, line 19</td>
</tr>
<tr>
<td>4</td>
<td>Retirement savings contributions credit. Attach Form 8880</td>
</tr>
<tr>
<td>5a</td>
<td>Residential clean energy credit from Form 5695, line 15</td>
</tr>
<tr>
<td>5b</td>
<td>Energy efficient home improvement credit from Form 5695, line 32</td>
</tr>
<tr>
<td>6</td>
<td>Other nonrefundable credits:</td>
</tr>
<tr>
<td>6a</td>
<td>General business credit. Attach Form 3800</td>
</tr>
<tr>
<td>6b</td>
<td>Credit for prior year minimum tax. Attach Form 8801</td>
</tr>
<tr>
<td>6c</td>
<td>Adoption credit. Attach Form 8839</td>
</tr>
<tr>
<td>6d</td>
<td>Credit for the elderly or disabled. Attach Schedule R</td>
</tr>
<tr>
<td>6e</td>
<td>Reserved for future use</td>
</tr>
<tr>
<td>6f</td>
<td>Clean vehicle credit. Attach Form 8936</td>
</tr>
<tr>
<td>6g</td>
<td>Mortgage interest credit. Attach Form 8396</td>
</tr>
<tr>
<td>6h</td>
<td>District of Columbia first-time homebuyer credit. Attach Form 8859</td>
</tr>
<tr>
<td>6i</td>
<td>Qualified electric vehicle credit. Attach Form 8834</td>
</tr>
<tr>
<td>6j</td>
<td>Alternative fuel vehicle refueling property credit. Attach Form 8911</td>
</tr>
<tr>
<td>6k</td>
<td>Credit to holders of tax credit bonds. Attach Form 8912</td>
</tr>
<tr>
<td>6l</td>
<td>Amount on Form 8978, line 14. See instructions</td>
</tr>
<tr>
<td>6m</td>
<td>Credit for previously owned clean vehicles. Attach Form 8936</td>
</tr>
<tr>
<td>6z</td>
<td>Other nonrefundable credits. List type and amount:</td>
</tr>
<tr>
<td>7</td>
<td>Total other nonrefundable credits. Add lines 6a through 6z</td>
</tr>
<tr>
<td>8</td>
<td>Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20</td>
</tr>
</tbody>
</table>

(continued on page 2)
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Net premium tax credit. Attach Form 8962</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>Amount paid with request for extension to file (see instructions)</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Excess social security and tier 1 RRTA tax withheld</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>Credit for federal tax on fuels. Attach Form 4136</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Other payments or refundable credits:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a Form 2439</td>
<td>13a</td>
</tr>
<tr>
<td></td>
<td>b Credit for repayment of amounts included in income from earlier years</td>
<td>13b</td>
</tr>
<tr>
<td></td>
<td>c Elective payment election amount from Form 3800, Part III, line 6, column (i)</td>
<td>13c</td>
</tr>
<tr>
<td></td>
<td>d Deferred amount of net 965 tax liability (see instructions)</td>
<td>13d</td>
</tr>
<tr>
<td></td>
<td>z Other payments or refundable credits. List type and amount:</td>
<td>13z</td>
</tr>
<tr>
<td>14</td>
<td>Total other payments or refundable credits. Add lines 13a through 13z</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31</td>
<td>15</td>
</tr>
</tbody>
</table>
### General Business Credit

**Form 3800**

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information. You must include all pages of Form 3800 with your return.

**Name(s) shown on return**

<table>
<thead>
<tr>
<th>Antonio Castellion</th>
</tr>
</thead>
</table>

**Identifying number**

| 123-00-5555 |

**Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of IRC 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of IRC 59A(e) for the BEAT? See instructions

- Yes
- No

#### Part I - Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Go to Part III before Parts I and II. See instructions.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong></td>
<td>General business credit from Part III, line 2, column (e)</td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Passive activity credits from Part III, line 2, column (f)</td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Enter the applicable passive activity credits allowed for 2023. See instructions</td>
</tr>
<tr>
<td><strong>4</strong></td>
<td>Carryforward of general business credit to 2023. See instructions for statement to attach</td>
</tr>
<tr>
<td><strong>5</strong></td>
<td>Carryback of general business credit from 2024. See instructions</td>
</tr>
<tr>
<td><strong>6</strong></td>
<td>Add lines 1, 3, 4, and 5</td>
</tr>
</tbody>
</table>

#### Part II - Allowable Credit

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>7</strong></td>
<td>Regular tax before credits:</td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.</td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.</td>
</tr>
<tr>
<td></td>
<td>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.</td>
</tr>
<tr>
<td><strong>8</strong></td>
<td>Alternative minimum tax:</td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 6251, line 11.</td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter the amount from Form 4626, Part II, line 13.</td>
</tr>
<tr>
<td></td>
<td>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</td>
</tr>
<tr>
<td><strong>9</strong></td>
<td>Add lines 7 and 8</td>
</tr>
<tr>
<td><strong>10a</strong></td>
<td>Foreign tax credit</td>
</tr>
<tr>
<td><strong>10b</strong></td>
<td>Certain allowable credits (see instructions)</td>
</tr>
<tr>
<td><strong>10c</strong></td>
<td>Add lines 10a and 10b</td>
</tr>
<tr>
<td><strong>11</strong></td>
<td>Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16</td>
</tr>
<tr>
<td><strong>12</strong></td>
<td>Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-</td>
</tr>
<tr>
<td><strong>13</strong></td>
<td>Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions</td>
</tr>
<tr>
<td><strong>14</strong></td>
<td>Tentative minimum tax:</td>
</tr>
<tr>
<td></td>
<td>• Individuals. Enter the amount from Form 6251, line 9.</td>
</tr>
<tr>
<td></td>
<td>• Corporations. Enter -0-.</td>
</tr>
<tr>
<td></td>
<td>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</td>
</tr>
<tr>
<td><strong>15</strong></td>
<td>Enter the greater of line 13 or line 14</td>
</tr>
<tr>
<td><strong>16</strong></td>
<td>Subtract line 15 from line 11. If zero or less, enter -0-</td>
</tr>
<tr>
<td><strong>17</strong></td>
<td>Enter the smaller of line 6 or line 16</td>
</tr>
</tbody>
</table>

**C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

For Paperwork Reduction Act Notice, see separate instructions.
### Part II Allowable Credit (continued)

**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Multiply line 14 by 75% (0.75). See instructions</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Enter the greater of line 13 or line 18</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Subtract line 19 from line 11. If zero or less, enter -0-</td>
<td>0</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 17 from line 20. If zero or less, enter -0-</td>
<td>0</td>
</tr>
<tr>
<td>22</td>
<td>Combine the amounts from line 3 of Part III, column (e), and line 2zz of Part IV, columns (e) and (f)</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Passive activity credit from line 3 of Part III, column (f)</td>
<td>23</td>
</tr>
<tr>
<td>24</td>
<td>Enter the applicable passive activity credit allowed for 2023. See instructions</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Add lines 22 and 24</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td>Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Subtract line 13 from line 11. If zero or less, enter -0-</td>
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<tr>
<td>28</td>
<td>Add lines 17 and 26</td>
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<tr>
<td>29</td>
<td>Subtract line 28 from line 27. If zero or less, enter -0-</td>
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<tr>
<td>30</td>
<td>Enter the general business credit from line 5 of Part III, column (e)</td>
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<td>31</td>
<td>Reserved</td>
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<tr>
<td>32</td>
<td>Passive activity credits from line 5 of Part III, column (f)</td>
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<tr>
<td>33</td>
<td>Enter the applicable passive activity credits allowed for 2023. See instructions</td>
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<tr>
<td>34</td>
<td>Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach</td>
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<td>Check this box if the carryforward was changed or revised from the original reported amount</td>
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<td>35</td>
<td>Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions</td>
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<tr>
<td>36</td>
<td>Add lines 30, 33, 34, and 35</td>
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<td>37</td>
<td>Enter the smaller of line 29 or line 36</td>
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**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return.

- **Individuals.** Schedule 3 (Form 1040), line 6.
- **Corporations.** Form 1120, Schedule J, Part I, line 5c.
- **Estates and trusts.** Form 1041, Schedule G, line 2b.
### Part III

**Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

<table>
<thead>
<tr>
<th>(a) Current year credits from:</th>
<th>(b) Elective payment or transfer registration number</th>
<th>(c) # items</th>
<th>(d) Pass-through or transfer credit entity EIN</th>
<th>(e) Credits from non-passive activities</th>
<th>(f) Current year and carryover passive activity credit</th>
<th>(g) Credit transfer election amount (enter amounts transferred out as a negative amount)</th>
<th>(h) Gross elective payment election amount</th>
<th>(i) Net elective payment election amount</th>
<th>(j) Combine columns (e), (f), and (g), less column (i)</th>
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### Form 3800 (2023) Page 4

**Part III** Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, 3, or 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

<table>
<thead>
<tr>
<th>(a) Current year credits from:</th>
<th>(b) Elective payment or transfer registration number</th>
<th>(c) # items</th>
<th>(d) Credits from non-passive activities</th>
<th>(e) Current year and carryover passive activity credit</th>
<th>(f) Credit transfer election amount (enter amounts transferred out as a negative amount)</th>
<th>(g) Gross elective payment election amount</th>
<th>(h) Net elective payment election amount</th>
<th>(j) Combine columns (e), (f), and (g), less column (i)</th>
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*Draft as of August 7, 2023. DO NOT FILE.*
### Part IV  Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)

(see instructions)

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<tr>
<th>Credits carried over to tax year 2023</th>
<th>(b) Check if non-passive</th>
<th>(c) Year</th>
<th>(d) Pass-through entity EIN</th>
<th>(e) Credit carrybacks to current year</th>
<th>(f) Carryforwards (excluding ESBCs)</th>
<th>(g) Eligible small business credit (ESBC) carryforwards</th>
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2 Credits for which only carryforwards are allowed:

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<th>(b) Check if non-passive</th>
<th>(c) Year</th>
<th>(d) Pass-through entity EIN</th>
<th>(e) Credit carrybacks to current year</th>
<th>(f) Carryforwards (excluding ESBCs)</th>
<th>(g) Eligible small business credit (ESBC) carryforwards</th>
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### Part IV  Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)

(see instructions) (continued)

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<th>Credits carried over to tax year 2023</th>
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<th>(c) Year</th>
<th>(d) Pass-through entity EIN</th>
<th>(e) Credit carrybacks to current year</th>
<th>(f) Credit carryforwards (excluding ESBCs)</th>
<th>(g) Eligible small business credit carryforwards</th>
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### Part V | Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. See instructions.

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<th>(a) Line number from Part III</th>
<th>(b) Elective payment or transfer registration number</th>
<th>(c) Pass-through or transfer credit entity EIN</th>
<th>(d) Current year credits from non-passive activities</th>
<th>(e) Current year credits from passive activity before passive activity credit limitation</th>
<th>(f) Credit transfer election amount</th>
<th>(g) Gross elective payment election amount</th>
<th>(h) Net elective payment election amount</th>
<th>(i) Carryover of passive activity credit allowable in current year</th>
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### Part VI: Breakdown of Aggregate Amounts in Part IV (see instructions)

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<th>(b) Check if non-passive</th>
<th>(c) Pass-through entity EIN</th>
<th>(d) Credit carrybacks to current year</th>
<th>(e) Carryforwards (excluding ESBCs)</th>
<th>(f) Eligible small business credit (ESBC) carryforwards</th>
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<td>50</td>
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</tbody>
</table>
## Part I - Facility Information

1. **IRS-issued registration number for the facility:** PA1Z12305555

2. **Type of facility you are claiming (see instructions):**
   - **a** Description of facility: 8675309 Wind Farm
   - **b** Type of facility (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): Wind

3. **Location of facility, including coordinates (latitude and longitude).**
   - **a** Address of the facility (if applicable): 107 Summer Lane, Houston, TX 77004
   - **b** Coordinates (if applicable). Latitude: +24.778212, Longitude: -103.743633

4. **Date construction began (MM/DD/YYYY):** 10/01/2022

5. **Date placed in service (MM/DD/YYYY):** 01/01/2023

6. **Is this facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility?**
   - Yes [ ]
   - No [x]

7. **Reserved for future use.**
   - Yes [ ]
   - No [ ]

8. **Does the project satisfy one of the qualified facility requirements? See instructions.**
   - [x] Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).
   - [ ] Yes, the facility's construction began before January 29, 2023.
   - [ ] Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).
   - [ ] No, the facility does not meet the qualified facility requirements.

9. **Does the property qualify for the domestic bonus credit?**
   - [ ] Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
   - [x] No.

10. **Does the project qualify for an energy community bonus credit?**
    - [ ] Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
    - [x] No.
    - [ ] Not applicable.

11. **Enter the nameplate capacity direct current (dc) in kW for:**
    - [ ] Solar energy property facility: ____________
    - [x] Wind energy property facility: ____________
    - [ ] Not applicable.

12. **Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:**
    - [ ] Solar energy property or facility:
    - [x] Wind energy property or facility: 756
    - [ ] Other: ____________
    - [ ] Not applicable.
## Part II  Renewable Electricity Production

Complete line 1 with respect to electricity produced at qualified facilities using:

<table>
<thead>
<tr>
<th></th>
<th>Kilowatt-hours produced and sold (see instructions)</th>
<th>Rate (see inst.)*</th>
<th>Column (a) × Column (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Wind</td>
<td>500,000</td>
<td>$0.0055</td>
</tr>
<tr>
<td>1b</td>
<td>Closed-loop biomass</td>
<td>2,750</td>
<td>$0.0055</td>
</tr>
<tr>
<td>1c</td>
<td>Geothermal</td>
<td>2,750</td>
<td>$0.0055</td>
</tr>
<tr>
<td>1d</td>
<td>Solar</td>
<td>2,750</td>
<td>$0.0055</td>
</tr>
<tr>
<td>1e</td>
<td>Off-shore wind facility</td>
<td>2,750</td>
<td>$0.0055</td>
</tr>
<tr>
<td>1f</td>
<td>Open-loop biomass</td>
<td>2,750</td>
<td>$0.003**</td>
</tr>
<tr>
<td>1g</td>
<td>Landfill gas</td>
<td>2,750</td>
<td>$0.003</td>
</tr>
<tr>
<td>1h</td>
<td>Trash</td>
<td>2,750</td>
<td>$0.003</td>
</tr>
<tr>
<td>1i</td>
<td>Hydropower</td>
<td>2,750</td>
<td>$0.003**</td>
</tr>
<tr>
<td>1j</td>
<td>Marine and hydrokinetic renewables</td>
<td>2,750</td>
<td>$0.003**</td>
</tr>
</tbody>
</table>

2  Add column (c) of lines 1a through 1j and enter here: 2 2,750

3  Phaseout adjustment (see instructions) $ ______ x ______ = ______ 3 0

4  Credit before reduction. Subtract line 3 from line 4: 4 2,750

### Credit reduction for tax-exempt bonds

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.

5a  Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility

Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year

5b  Multiply line 4 by line 5a

5c  Multiply line 4 by 15% (0.15)

5d  Enter the smaller of line 5b or line 5c

6  Subtract line 5d from line 4: 6 2,750

7a  Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017

7b  For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)

7c  Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021

7d  For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)

7e  Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019

7f  For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)

7g  Add lines 7b, 7d, and 7f

7h  Subtract line 7g from line 6

9  Increased credit amount for qualified facilities. Did you check a “Yes” box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8

9  13,750

10  Domestic content bonus credit. See instructions.

11  Energy community bonus credit. See instructions.

12  Add lines 9, 10, and 11

13  If you are making an elective payment election for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12

13  13,750

*See instructions for rates to use for facilities placed in service before 2022.

**$0.0055 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.
### Part II Renewable Electricity Production (continued)

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</thead>
<tbody>
<tr>
<td>14</td>
<td>Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)</td>
<td></td>
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</tr>
<tr>
<td>15</td>
<td>Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions</td>
<td></td>
<td>13,750</td>
<td></td>
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<tr>
<td>16</td>
<td>Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</td>
<td></td>
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<td>0</td>
</tr>
<tr>
<td>17</td>
<td>Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f</td>
<td></td>
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<td>13,750</td>
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</table>
### Part I  Modified Adjusted Gross Income Amount

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<tr>
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<tbody>
<tr>
<td>1a</td>
<td>Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR</td>
</tr>
<tr>
<td>1b</td>
<td>Enter any income from Puerto Rico you excluded</td>
</tr>
<tr>
<td>1c</td>
<td>Enter any amount from Form 2555, line 45</td>
</tr>
<tr>
<td>1d</td>
<td>Enter any amount from Form 2555, line 50</td>
</tr>
<tr>
<td>1e</td>
<td>Enter any amount from Form 4563, line 15</td>
</tr>
<tr>
<td>2</td>
<td>Add lines 1a through 1e</td>
</tr>
<tr>
<td>3a</td>
<td>Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR</td>
</tr>
<tr>
<td>3b</td>
<td>Enter any income from Puerto Rico you excluded</td>
</tr>
<tr>
<td>3c</td>
<td>Enter any amount from Form 2555, line 45</td>
</tr>
<tr>
<td>3d</td>
<td>Enter any amount from Form 2555, line 50</td>
</tr>
<tr>
<td>3e</td>
<td>Enter any amount from Form 4563, line 15</td>
</tr>
<tr>
<td>4</td>
<td>Add lines 3a through 3e</td>
</tr>
<tr>
<td>5</td>
<td>Enter the smaller of line 2 or line 4</td>
</tr>
</tbody>
</table>

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

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than $150,000 ($300,000 if married filing jointly or a qualifying surviving spouse; $225,000 if head of household).

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<tbody>
<tr>
<td>6</td>
<td>Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)</td>
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<tr>
<td>7</td>
<td>New clean vehicle credit from partnerships and S corporations (see instructions)</td>
</tr>
<tr>
<td>8</td>
<td><strong>Business/investment use part of credit:</strong> 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</td>
</tr>
</tbody>
</table>

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

**Note:** You can't claim the Part III credit if Part I, line 5, is more than $150,000 ($300,000 if married filing jointly or a qualifying surviving spouse; $225,000 if head of household).

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<tr>
<td>9</td>
<td>Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)</td>
</tr>
<tr>
<td>10</td>
<td>Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18</td>
</tr>
<tr>
<td>11</td>
<td>Personal credits from Form 1040, 1040-SR, or 1040-NR, line 18 (see instructions)</td>
</tr>
<tr>
<td>12</td>
<td>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</td>
</tr>
<tr>
<td>13</td>
<td><strong>Personal use part of credit.</strong> Enter the smaller 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</td>
</tr>
</tbody>
</table>

### Part IV  Credit for Previously Owned Clean Vehicles

**Note:** You can't claim the Part IV credit if Part I, line 5, is more than $75,000 ($150,000 if married filing jointly or a qualifying surviving spouse; $112,500 if head of household).

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<tbody>
<tr>
<td>14</td>
<td>Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)</td>
</tr>
<tr>
<td>15</td>
<td>Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18</td>
</tr>
<tr>
<td>16</td>
<td>Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)</td>
</tr>
<tr>
<td>17</td>
<td>Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit</td>
</tr>
<tr>
<td>18</td>
<td>Enter the smaller 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</td>
</tr>
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### Part V  Credit for Qualified Commercial Clean Vehicles

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<tbody>
<tr>
<td>19</td>
<td>Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)</td>
</tr>
<tr>
<td>20</td>
<td>Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)</td>
</tr>
<tr>
<td>21</td>
<td>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</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see separate instructions.
**Clean Vehicle Credit Amount**

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

<table>
<thead>
<tr>
<th>Name(s) shown on return</th>
<th>Identifying number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antonio Castellion</td>
<td>123-00-5555</td>
</tr>
</tbody>
</table>

### Part I  
Vehicle Details

<table>
<thead>
<tr>
<th>1a Year</th>
<th>b Make</th>
<th>c Model</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>2 Vehicle identification number (VIN) (see instructions)</th>
<th>3 Enter date vehicle was placed in service (MM/DD/YYYY)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1HG8H41JXMN109186</td>
<td>07/15/2023</td>
</tr>
</tbody>
</table>

4 Was the vehicle used primarily outside the United States? Answer “No” if it was 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.
- [x] No.

5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.

- [x] 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 placed in service during the tax year? See instructions for definitions.

- [ ] Yes. Go to Part IV.
- [x] No. Go to line 7.

7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.

- [ ] Yes. Go to Part V.
- [x] 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

<table>
<thead>
<tr>
<th>8 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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>[x] Yes.</td>
</tr>
<tr>
<td>[ ] 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9 Tentative credit amount (see instructions)</th>
<th>10 Business/investment use percentage (see instructions)</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,600</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
</tr>
</tbody>
</table>
### Part IV Credit Amount for Previously Owned Clean Vehicle

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13a</td>
<td>Is the sales price of the vehicle more than $25,000?</td>
</tr>
<tr>
<td></td>
<td>✔ Yes. Stop here. The vehicle doesn’t qualify for the Part IV credit.</td>
</tr>
<tr>
<td></td>
<td>☐ No.</td>
</tr>
<tr>
<td>b</td>
<td>Did you acquire the vehicle for use and not for resale? Answer “No” if you are leasing the vehicle from another person.</td>
</tr>
<tr>
<td></td>
<td>✔ Yes.</td>
</tr>
<tr>
<td></td>
<td>☐ No. Stop here. You can’t claim a credit amount for a vehicle you didn’t acquire for use or acquired for resale.</td>
</tr>
<tr>
<td>c</td>
<td>Can you be claimed as a dependent on another person’s tax return, such as your parent’s return?</td>
</tr>
<tr>
<td></td>
<td>✔ Yes. Stop here. You can’t claim a credit amount if you can be claimed as a dependent.</td>
</tr>
<tr>
<td></td>
<td>☐ No.</td>
</tr>
<tr>
<td>d</td>
<td>Is the vehicle a qualified fuel cell motor vehicle? See instructions.</td>
</tr>
<tr>
<td></td>
<td>✔ Yes.</td>
</tr>
<tr>
<td></td>
<td>☐ No.</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Enter the sales price of the vehicle</td>
</tr>
<tr>
<td>15</td>
<td>Multiply line 14 by 30% (0.30)</td>
</tr>
<tr>
<td>16</td>
<td>Maximum vehicle credit amount</td>
</tr>
<tr>
<td>17</td>
<td>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</td>
</tr>
</tbody>
</table>

|   | $4,000 |

### Part V Credit Amount for Qualified Commercial Clean Vehicle

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>18a</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>☐ Yes.</td>
</tr>
<tr>
<td></td>
<td>✔ No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.</td>
</tr>
<tr>
<td>b</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>✔ Yes.</td>
</tr>
<tr>
<td></td>
<td>☐ 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.</td>
</tr>
<tr>
<td>c</td>
<td>Is the vehicle also powered by gas or diesel? See instructions.</td>
</tr>
<tr>
<td></td>
<td>☐ Yes.</td>
</tr>
<tr>
<td></td>
<td>☐ No.</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Enter the cost or other basis of the vehicle. See instructions</td>
</tr>
<tr>
<td>20</td>
<td>Section 179 expense deduction (see instructions)</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 20 from line 19</td>
</tr>
<tr>
<td>22</td>
<td>Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is “No”]</td>
</tr>
<tr>
<td>23</td>
<td>Enter the incremental cost of the vehicle. See instructions</td>
</tr>
<tr>
<td>24</td>
<td>Enter the smaller of line 22 or line 23</td>
</tr>
<tr>
<td>25</td>
<td>Maximum credit. Enter $7,500 ($40,000 if the vehicle’s gross vehicle weight rating (GVWR) is 14,000 pounds or more)</td>
</tr>
<tr>
<td>26</td>
<td>Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936</td>
</tr>
</tbody>
</table>