ATS Test Scenario 4
Taxpayer: Isaac Hill
SSN: 123-00-5555

Test Scenario 4 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040 Schedule 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 2024 was $47,511.
- Taxpayer's tentative credit amount for Part II, line 9 on Schedule A (Form 8936) is $3,500.
- Business/investment use percentage for Part II, line 10 on Schedule A (Form 8936) is 10%.
- A binary attachment PDF name is "Substantiate VIN".
- A binary attachment PDF name is "Transfer Election Statement".
- Taxpayer's filing status in Tax Year 2024 was Single.

Version A, Cycle 18

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☑ Deceased MM / DD / YYYY Spouse M 02/ 18 /2024

☑ Other FederalDisaster

Your first name and middle initial	Last name	Your identifying number (see instructions)
Isaac	Hill	123 00 5555

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Sukhumvit Road

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

Khlong Toei

Foreign country name	Foreign province/state/county	Foreign postal code
Thailand	Bangkok	10110

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: _____

Digital Assets At any time during 2025, 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) If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Income 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.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 31			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions). Enter type and amount: _____			1h	
i	Reserved for future use	1i			
j	Reserved for future use			1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k			
z	Add lines 1a through 1h			1z	
2a	Tax-exempt interest	2a		b Taxable interest	2b
3a	Qualified dividends	3a		b Ordinary dividends	3b
c	Check if your child's dividends are included in 1 ☐ Line 3a		2 ☐ Line 3b		
4a	IRA distributions	4a	6,200	b Taxable amount	4b 3,200
c	Check if (see instructions) 1 ☐ Rollover		2 ☐ QCD 3 ☐		
5a	Pensions and annuities	5a		b Taxable amount	5b
c	Check if (see instructions) 1 ☐ Rollover		2 ☐ PSO 3 ☐		
6	Reserved for future use			6	
7a	Capital gain or (loss). Attach Schedule D if required			7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____				
8	Additional income from Schedule 1 (Form 1040), line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**			9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)			11b
	12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a		
	b	Exemptions for estates and trusts only (see instructions)	13b		
	c	Additional deductions from Schedule 1-A, line 38	13c		
	14	Add lines 12 through 13c			14
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15
	16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16
	17	Amount from Schedule 2 (Form 1040), line 3			17
	18	Add lines 16 and 17			18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19
	20	Amount from Schedule 3 (Form 1040), line 8			20
	21	Add lines 19 and 20			21
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	c	Transportation tax (see instructions)	23c		
	d	Add lines 23a through 23c			23d
	24	Add lines 22 and 23d. This is your **total tax**			24
Payments and Refundable Credits	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c			25d
	e	Form(s) 8805			25e
	f	Form(s) 8288-A			25f
	g	Form(s) 1042-S			25g
	26	2025 estimated tax payments and amount applied from 2024 return			26
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3 (Form 1040), line 15	31		
	32	Add lines 28, 29, 30, and 31. These are your **total other payments and refundable credits**			32
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments**			33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a
Direct deposit? See instructions.	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
	36	Amount of line 34 you want **applied to your 2026 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37
	38	Estimated tax penalty (see instructions)	38		

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 no. _____ 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.)
Isaac Hill	2/5/26	Driver	☐☐☐☐☐☐
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	

	a Employee's social security number 123-00-5555	OMB No. 1545-0029	**Safe, accurate, FAST! Use** IRS e-file Visit the IRS website at **www.irs.gov/efile.**
b Employer identification number (EIN) 00-5559992		**1** Wages, tips, other compensation 53,792	**2** Federal income tax withheld 8,493
c Employer's name, address, and ZIP code Pink Paradise LLC 4222 Terrance Lane Houston,TX 77059		**3** Social security wages 53,792 **5** Medicare wages and tips 53,792 **7** Social security tips	**4** Social security tax withheld 3,335 **6** Medicare tax withheld 780 **8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. Issac Hill 123 Sukhumvit Road Khlong Toei, Bangkok 10110 Thailand **f** Employee's address and ZIP code		**11** Nonqualified plans **13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ **14** Other	**12a** See instructions for box 12 Code **12b** Code **12c** Code **12d** Code

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form **W-2** **Wage and Tax Statement** 2025 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Version A, Cycle 8

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Isaac Hill

Your social security number: 123-00-5555

Part I Tax

1	Additions to tax:			
a	Excess advance premium tax credit repayment. Attach Form 8962	1a		
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	1b		
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	1c		
d	Recapture of net EPE from Form 4255, line 2a, column (l)	1d		
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1e		
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) ☐ Line 1a (ii) ☐ Line 1c (iii) ☐ Line 1d (iv) ☐ Line 2a	1f		
y	Other additions to tax (see instructions): _____	1y		
z	Add lines 1a through 1y		1z	
2	Alternative minimum tax. Attach Form 6251		2	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): 1 ☐ 4361 2 ☐ 4029 3 ☐ _____		4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5		
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6		
7	Total additional social security and Medicare tax. Add lines 5 and 6		7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☑		8	320
9	Household employment taxes. Attach Schedule H		9	
10	Reserved for future use		10	
11	Additional Medicare Tax. Attach Form 8959		11	
12	Net investment income tax. Attach Form 8960		12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares		14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000		15	
16	Recapture of low-income housing credit. Attach Form 8611		16	

(continued on page 2)

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Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount: _____	**17a**		
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	**17b**		
c	Additional tax on HSA distributions. Attach Form 8889	**17c**		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**		
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**		
j	Section 72(m)(5) excess benefits tax	**17j**		
k	Golden parachute payments	**17k**		
l	Tax on accumulation distribution of trusts	**17l**		
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**		
q	Any interest from Form 8621, line 24	**17q**		
z	Any other taxes. List type and amount: _____ _____	**17z**		
18	Total additional taxes. Add lines 17a through 17z			**18**
19	Recapture of net EPE from Form 4255, line 1d, column (l)			**19**
20	Section 965 net tax liability installment from Form 965-A	**20**		
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b			**21**

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Isaac Hill

Your social security number: 123-00-5555

Part I Nonrefundable Credits

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

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other refundable credits (see instructions): _____ _____	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	0
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	0

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Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to *www.irs.gov/Form3800* for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2025

Attachment Sequence No. **22**

Name(s) shown on return

Isaac Hill

Identifying number

123-00-5555

A **Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions . . . . . ☐ **Yes** ☑ **No**

B **(i)** Did you make an entry in Part III, column (f)? . . . . . ☑ **Yes** ☐ **No**

(ii) If "Yes," enter the number of transfer election statements attached to your return . . . . . .

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1	
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)		
3	Enter the portion of line 2 allowed for 2025	3	0
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025	4	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026	5	
6	Add lines 1, 3, 4, and 5	6	

Part II Figuring Credit Allowed After Limitations

Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7	
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	
9	Add lines 7 and 8	9	
10a	Foreign tax credit — 10a		
b	Certain allowable credits (see instructions) — 10b		
c	Add lines 10a and 10b	10c	
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0- — 12		
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over $25,000. See instructions — 13		
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. — 14		
15	Enter the greater of line 13 or line 14	15	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	
17	Enter the **smaller** of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)	17	
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

Part II Figuring Credit Allowed After Limitations *(continued)*

Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community Employment Credit Allowed

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

18	Multiply line 14 by 75% (0.75). See instructions	**18**	
19	Enter the greater of line 13 or line 18	**19**	
20	Subtract line 19 from line 11. If zero or less, enter -0-	**20**	
21	Subtract line 17 from line 20. If zero or less, enter -0-	**21**	
22	Combine the amounts from Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	**22**	
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d) **23**		
24	Enter the applicable passive activity credit allowed for 2025. See instructions	**24**	
25	Add lines 22 and 24	**25**	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	**26**	

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	**27**	
28	Add lines 17 and 26	**28**	
29	Subtract line 28 from line 27. If zero or less, enter -0-	**29**	
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	**30**	
31	Reserved	**31**	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). Also include passive specified credit carryovers from Part IV, line 5, column (d). See instructions **32**		
33	Enter the applicable passive activity credits allowed for 2025. See instructions	**33**	
34	Carryforward of business credit to 2025. If completing Part IV and carrying forward a business credit(s), see instructions	**34**	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
35	Carryback of business credit from 2026. If completing Part IV and carrying back a business credit(s), see instructions	**35**	
36	Add lines 30, 33, 34, and 35	**36**	
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits	**37**	

Section D—Credits Allowed After Limitations

38	**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 6a. • Corporations. Form 1120, Schedule J, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	**38**	

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
1a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II		PA1Z12305555	APPLD FOR			655	655		655	
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II			APPLD FOR		350		350		350	
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
dd	Form 8881, Part II										
ee	Form 8881, Part III										
ff	Form 8864 (SAF)										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz										

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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) **or** column (g) minus column (i)
3	Form 8844										
4	**Specified credits:**										
a	Form 3468, Part VI										
b	Form 5884										
c	Form 6478										
d	Form 8586										
e	Form 8835, Part II										
f	Form 8846										
g	Form 8900										
h	Form 8941										
i	Form 6765 (ESB)										
j	Form 8994										
k	Form 3468, Part VII										
l	Reserved										
m	Reserved										
z	Other specified credits										
5	Add lines 4a–4z										
6	Add lines 2, 3, and 5										

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions)

	Credits carried over to tax year 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V									
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2025 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

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Part IV **Carryovers of General Business Credits (GBCs)** (see instructions) *(continued)*

	Credits carried over to tax year 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
4	**Specified credits:**									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

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Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

					Credits subject to the passive activity limit				Not subject to the limit	
	(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
			(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1						( )				( )
2						( )				( )
3						( )				( )
4						( )				( )
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2026. Subtract column (i)(1) from column (h)(2)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

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Part VI **Breakdown of Aggregate Amounts in Part IV** (see instructions)

	(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	Carryover: Subject to the passive activity limits (e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
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34									
35									

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Version A, Cycle 8

Form **8835**

Department of the Treasury
Internal Revenue Service

Renewable Electricity Production Credit

Attach to your tax return.
Go to *www.irs.gov/Form8835* for instructions and the latest information.

OMB No. 1545-1362

2025

Attachment Sequence No. **835**

Name(s) shown on return: Isaac Hill

Identifying number: 123-00-5555

Part I Information on Qualified Property or Qualified Facility

1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: PA1Z12305555

2a Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): Photovoltaic Solar System

2b If different than filer, enter (i) owner's name _____ and (ii) owner's TIN: _____

3a Address of the facility (if applicable): 1234 Pine Street Boulder, CO 80302

3b Coordinates. **(i)** Latitude: + 40.020923 **(ii)** Longitude: - 105.281386
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): 03/08/2022

5 Date placed in service (MM/DD/YYYY): 05/06/2023

6 Is this facility an expansion of an existing closed-loop biomass or open-loop biomass facility? ☐ Yes ☑ No

7 Reserved for future use.
- ☐ Yes.
- ☐ No.

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

9 Does the facility qualify for the domestic content bonus credit?
- **a** ☐ Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
- **b** ☑ No.

10 Does the facility qualify for an energy community bonus credit?
- **a** ☐ Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
- **b** ☑ No.
- **c** ☐ Not applicable.

11 Enter the nameplate capacity direct current (dc) in kW for:
- **a** ☐ Solar energy property facility: _____
- **b** ☑ Not applicable.

12 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:
- **a** ☑ Solar energy property or facility: 845
- **b** ☐ Wind energy property or facility: _____
- **c** ☐ Other: _____
- **d** ☐ Not applicable.

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Part II Renewable Electricity Production

Complete line 1 with respect to electricity produced at a qualified facility using:		(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)*	(c) Column (a) × Column (b)		
1a Wind	1a		$0.006			
b Closed-loop biomass	1b		$0.006			
c Geothermal	1c		$0.006			
d Solar	1d	21,900	$0.006			
e Offshore wind facility	1e		$0.006			
f Open-loop biomass	1f		$0.003			
g Landfill gas	1g		$0.003			
h Trash	1h		$0.003			
i Hydropower	1i		$0.003**			
j Marine and hydrokinetic renewables	1j		$0.003**			
2 Add column (c) of lines 1a through 1j and enter here					2	
3 Phaseout adjustment (see instructions) $ _____ × _____					3	0
4 Credit before reduction. Subtract line 3 from line 2					4	

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, as of the close of the tax year / 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	=	5a	
b Multiply line 4 by line 5a		5b	
c Multiply line 4 by 15% (0.15)		5c	
d Enter the smaller of line 5b or line 5c		5d	
6 Subtract line 5d from line 4		6	
7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017 — 7a			
b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)		7b	0
c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021 — 7c			
d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)		7d	0
e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019 — 7e			
f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)		7f	0
g Add lines 7b, 7d, and 7f		7g	
8 Subtract line 7g from line 6		8	
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	
10 Domestic content bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-		10	0
11 Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-		11	0
12 Add lines 9, 10, and 11		12	
13 If you are making an elective payment election under section 6417 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	

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

**$0.006 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

Part II Renewable Electricity Production *(continued)*

14	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**14**	0
15	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 produced during the 4-year period beginning on the date the facility was placed in service, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions	**15**	
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**16**	0
17	Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, report the applicable part of this amount on Form 3800, Part III, line 1f	**17**	

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

Isaac Hill

Identifying number

123-00-5555

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

1a	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	**1a**		
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**		
e	Enter any amount from Form 4563, line 15	**1e**		
2	Add lines 1a through 1e			**2**
3a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	**3a**		
b	Enter any income from Puerto Rico you excluded	**3b**		
c	Enter any amount from Form 2555, line 45	**3c**		
d	Enter any amount from Form 2555, line 50	**3d**		
e	Enter any amount from Form 4563, line 15	**3e**		
4	Add lines 3a through 3e			**4**
5	Enter your 2024 filing status (S, MFS, etc., see chart below)			**5**

Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit.

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

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

Part III Credit for Personal Use Part of New Clean 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)	**11**	
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 line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	**13**	

Part IV Credit for Previously Owned Clean Vehicles

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	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	**17**	
18	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	**18**	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	**19**	
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	**20**	
21	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	**21**	

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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: Isaac Hill

Identifying number: 123-00-5555

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 2024

b Make . . . . . GMC

c Model . . . . . Sierra

2 Vehicle identification number (VIN) (see instructions) . . 1HGBH41JXMN108186

3 Enter date vehicle was placed in service (MM/DD/YYYY) 03/20/2025

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** 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 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 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**	

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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**	

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