



The Electrification Coalition's Elective Pay Guidance: Form 8936

This document provides a step-by-step walkthrough of how to fill out [Form 8936](#) to receive elective pay for the Commercial Clean Vehicle Tax Credit. Applicants must be [registered with the IRS](#) in order to submit an application, and must submit the form annotated in this document along with [Schedule A \(Form 8936\)](#), [Form 990-T](#), and [Form 3800](#).

Form 8936		Clean Vehicle Credits		OMB No. 1545-2137
Department of the Treasury Internal Revenue Service		Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.		2023 Attachment Sequence No. 69
Name(s) shown on return			Identifying number	
Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year. • Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.				
Part I Modified Adjusted Gross Income Amount				
1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	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 2022 Form 1040, 1040-SR, or 1040-NR	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 the smaller of line 2 or line 4			5
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).				
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				
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).				
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				
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).				
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		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37751E Form 8936 (2023)				

Clean Vehicle Credits (Form 8936)
Applicants need only complete one Form 8936, regardless of number of vehicles sought for credit. Information gathered from all completed Schedule A forms is required to complete this form.

Enter the value from Line 26 in Part V of Schedule A. If claiming credits for multiple vehicles, enter the sum of the values from Line 26 of each Schedule A completed.

Further questions on filing? Visit our [Inflation Reduction Act Resource Page](#), or email Infrastructure@ElectrificationCoalition.org

This information is written as general guidance and does not reflect the application of the law to a specific taxpayer's situation, and the applicable Internal Revenue Code provisions ultimately control. Individuals or entities looking to claim the tax credits should always consult with a tax professional, accountant, or attorney on questions regarding eligibility.

