



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 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. **2025**
 Go to www.irs.gov/Form8936 for instructions and the latest information. 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 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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 37751E Form 8936 (2025) Created 3/19/25

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.

Name shown on return should match information in prefilling. Identifying number refers to your EIN.

On Line 19, enter the value from Line 26 in Part V of Schedule A (Form 8936). If claiming credits for multiple vehicles, enter the sum of the values from Line 26 of each Schedule A completed.

Line 21 will most likely be the same as Line 19.

The final value entered on Line 21 is required to complete Form 3800 for General Business Credits.

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.

