



The Electrification Coalition's Elective Pay Guidance: Schedule A (Form 8936)

This document provides a step-by-step walkthrough of how to fill out [Schedule A \(Form 8936\)](#) to receive elective pay for the Clean Vehicle 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 [Form 8936](#), [Form 990-T](#), and [Form 3800](#).

SCHEDULE A (Form 8936)	Clean Vehicle Credit Amount	OMB No. 1545-2137
Department of the Treasury Internal Revenue Service	Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.	2025 Attachment Sequence No. 69A
Name(s) shown on return		Identifying number
Notes: <ul style="list-style-type: none"> 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	
b	Make	
c	Model	
2	Vehicle identification number (VIN) (see instructions)	<input type="text"/>
3	Enter date vehicle was placed in service (MM/DD/YYYY)	<input type="text"/>
4a	Did you transfer the credit to the dealer at the time of sale?	
	<input type="checkbox"/> Yes. Enter the transferred amount shown on the seller's report	
	<input checked="" type="checkbox"/> 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	<input type="checkbox"/>
5	Does the VIN entered on line 2 belong to a new clean vehicle acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.	
	<input type="checkbox"/> Yes. Go to Part II.	
	<input checked="" type="checkbox"/> No. Go to line 6.	
6	Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.	
	<input type="checkbox"/> Yes. Go to Part IV.	
	<input checked="" type="checkbox"/> No. Go to line 7.	
7	Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.	
	<input checked="" type="checkbox"/> Yes. Go to Part V.	
	<input type="checkbox"/> 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?	
	<input type="checkbox"/> 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.	
	<input type="checkbox"/> No. Go to line 8b.	
b	Are you filing this form with an individual income tax return?	
	<input type="checkbox"/> Yes. Go to line 8c.	
	<input type="checkbox"/> 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?	
	<input type="checkbox"/> Yes. Go to line 8d.	
	<input type="checkbox"/> 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.	
	<input type="checkbox"/> 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.	
	<input type="checkbox"/> 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.	

Clean Vehicle Credit (Schedule A)
Applicants must submit a Schedule A for each vehicle they wish to receive credit for. All Schedule A forms must be completed before proceeding to Form 8936.

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

Enter basic information: vehicle year, make, model, and Vehicle Identification Number (VIN).

The "Placed in Service" date can be the date the vehicle was received or the date vehicle was put in use, but not the date the vehicle was purchased.

A "qualified commercial clean vehicle" is the only eligible option for elective pay applicants.



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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Part V captures remaining elements needed to claim credit for a qualified commercial clean vehicle.

Enter registration number received in pre-filing portal.

100% battery electric vehicles (BEVs) are eligible for the full credit amount. Plug-in hybrid vehicles (PHEVs) are eligible for a reduced amount.

Used to determine maximum possible credit amount. If vehicle is <14,000 pounds, maximum possible credit is \$7,500. If vehicle is >14,000 pounds, maximum possible credit is \$40,000.

Enter vehicle purchase price.

BEVs file for 30%. PHEVs file for 15%.

For light-duty BEVs: \$7,500
For light-duty PHEVs: \$7,000
For medium- and heavy-duty vehicles, consult Table 5 of the Department of Energy's [Incremental Purchase Cost Guide](#).

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.

