



The Electrification Coalition's Elective Pay Guidance: Qualified Commercial Clean Vehicle Tax Credit

This document provides a step-by-step walkthrough of how to fill out the Clean Vehicle Credit tax forms ([Schedule A](#) and [Form 8936](#)) for elective pay applicants. Applicants must be [registered with the IRS](#) in order to submit an application and must submit the two forms annotated in this document along with [Form 990T](#) 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.	2023
Name(s) shown on return	Identifying number	Attachment Sequence No. 69A
Part I Vehicle Details		
1a Year		
b Make		
c Model		
2 Vehicle identification number (VIN) (see instructions)		
3 Enter date vehicle was placed in service (MM/DD/YYYY)		
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. <input type="checkbox"/> Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States. <input checked="" type="checkbox"/> 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. <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 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 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		
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. <input type="checkbox"/> Yes. <input type="checkbox"/> 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	

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.

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

The "Placed in Service" date is date vehicle was received, not the date the vehicle was purchased.

The Qualified Commercial Clean Vehicle Credit is the only eligible option for elective pay applicants.



Part IV Credit Amount for Previously Owned Clean Vehicle

13a 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.

b 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.

c 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.

d Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 Yes.
 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	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a 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.

b 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.

c Is the vehicle also powered by gas or diesel? See instructions.
 Yes.
 No.

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 18c 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 (GVWR) 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	

Part V captures remaining elements needed to claim Qualified Commercial Clean Vehicle Credit

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

Enter manufacturer's suggested retail price (MSRP)

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

For light-duty BEVs: \$7,500
For medium- and heavy-duty BEVs: \$40,000

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.



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	

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.

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 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.





The Electrification Coalition's Elective Pay Guidance: Alternative Fuel Vehicle Refueling Property Tax Credit

This document provides a step-by-step walkthrough of how to fill out the Alternative Fuel Vehicle Refueling Property Credit tax form (Form 8911) for elective pay applicants. 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 990T and Form 3800. Worksheet 1 (page two) should also be completed, which can be found in the Form 8911 Instructions.

Form 8911 (Rev. January 2024) Department of the Treasury Internal Revenue Service		Alternative Fuel Vehicle Refueling Property Credit		OMB No. 1545-0123
Name(s) shown on return		Identifying number		Attachment Sequence No. 151
Attach to your tax return. Go to www.irs.gov/Form8911 for instructions and the latest information.				
Part I Total Cost of Refueling Property				
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year			1
Part II Credit for Business/Investment Use Part of Refueling Property				
2	Business/investment use part (see instructions)			2
3	Section 179 expense deduction (see instructions)			3
4a	Subtract line 3 from line 2			4a
b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)			4b
c	Subtract line 4b from line 4a			4c
5a	Multiply line 4b by 6% (0.06)			5a
b	Multiply line 4c by 30% (0.30)			5b
c	Add lines 5a and 5b			5c
6	Maximum business/investment use part of credit (see instructions)			6
7	Enter the smaller of line 5c or line 6			7
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)			8
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s			9
Part III Credit for Personal Use Part of Refueling Property				
10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9			10
11	Multiply line 10 by 30% (0.30)			11
12	Maximum personal use part of credit (see instructions)			12
13	Enter the smaller of line 11 or line 12			13
14	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 2. • Other filers. Enter the regular tax before credits from your return.			14
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit b Certain allowable credits (see instructions) c Add lines 15a and 15b	15a 15b		15c
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9			16
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.			17
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9			18
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions			19

Alt Fuel Property Tax Credit (Form 8911)

A single Form 8911 can be used to claim credit for multiple projects.

Enter all qualifying EV charging project costs. (EVSE, wiring, conduit, etc.)

Projects that meet the Prevailing Wage and Apprenticeship Requirement are eligible for 30% credit, all others are eligible for 6% credit. Multi-site applications can blend between both categories. The maximum credit amount is \$100,000.


The final value entered on Line 9 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

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Worksheet 1. Eligible Census Tract Determination for Refueling Property Placed in Service in 2023 or 2024

Keep for Your Records 

Use a separate worksheet for each separate location where property was placed in service.

1. Enter either the address or the latitude and longitude coordinates for the location where the refueling property was placed in service.
1. _____
2. Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 1 with the CDFI mapping tool 2. _____
The CDFI mapping tool is available at www.CDFIfund.gov/cims.*
3. Is the 11-digit census tract GEOID you entered on line 2 listed in Appendix A of Notice 2024-20?
 Yes. Property placed in service at the location described on line 1 is considered placed in service in an eligible census tract.
 No. Continue to line 4.

Appendix A is available at [IRS.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://www.irs.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

4. Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 1 with the Census Geocoder 4. _____
To use an address, go to <https://Geocoding.geo.Census.gov/Geocoder/Geographies/Address?Form>**
To use latitude and longitude coordinates, go to <https://Geocoding.geo.Census.gov/Geocoder/Geographies/Coordinates?Form>**
5. Is the 11-digit census tract GEOID you entered on line 4 listed in Appendix B of Notice 2024-20?
 Yes. Property placed in service at the location described on line 1 is considered placed in service in an eligible census tract.
 No. Property placed in service at the location described on line 1 does not qualify for this credit.

Appendix B is available at [IRS.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://www.irs.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

* On that page, choose "CDFI," which should take you to a page titled "CDFI Public Viewer." In the left-hand side column, choose "Layers." Under "CIMS Layers," put a checkmark in the box next to "2015 CDFI Tract" and remove all checkboxes from other CIMS Layers. Specifically, uncheck the "2020 CDFI Tract" box. Type in the refueling property address or latitude and longitude in the "Search Addresses" bar at the top. This will take you to the tract of the location you entered. If you left click your mouse, the 11-digit population census tract identifier (that is, the GEOID) will appear.

** In the "Benchmark" drop-down menu, choose "Public_AR_Census2020." In the "Vintage" drop-down menu, choose "Census2020_Current." The 11-digit population census tract identifier is in the GEOID under "Census Tracts." Further instructions to use the Census Geocoder are available at www2.Census.gov/Data/api-Documentation/Address%20Search%20-%20Geocoder%20and%20TIGERweb/How%20to%20Find%20Geo%20Info%20from%20Address.pdf.

Electric charging stations for certain vehicles with two or three wheels. Property of a character subject to an allowance for depreciation (business/investment use property) for the recharging of a motor vehicle is qualified alternative fuel vehicle refueling property. For this purpose, a motor vehicle:

- Is manufactured primarily for use on public streets, roads, or highways (not including a vehicle operated exclusively on a rail or rails);
- Has two or three wheels; and
- Is propelled by electricity.

Prevailing Wage and Apprenticeship Requirements

If a qualified alternative fuel vehicle refueling project does not meet the project requirements discussed in this

section, the amount of credit that applies to business/investment use property that is part of the project will be figured using a credit rate of 6% instead of 30%.

Qualified alternative fuel vehicle refueling project. A qualified alternative fuel vehicle refueling project is a project consisting of one or more properties that are part of a single project.

Project requirements. A qualified alternative fuel vehicle refueling project meets the project requirements if it is one of the following.

- A project the construction of which begins prior to January 29, 2023.
- A project that satisfies the prevailing wage and apprenticeship requirements.

Beginning of construction. Two methods can be used to establish when construction of a qualified project has

Worksheet 1

Worksheet 1, included in the instructions for Form 8911, helps applicants determine whether or not their refueling properties qualify for the Alternative Fuel Vehicle Refueling Property Tax Credit.

Use [CDFI Mapping Tool](#) to collect GEOID codes for applicant EVSE sites records keeping.

Use [30C Tax Credit Eligibility Locator](#) to identify if applicant EVSE sites are within designated census tract areas.

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

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