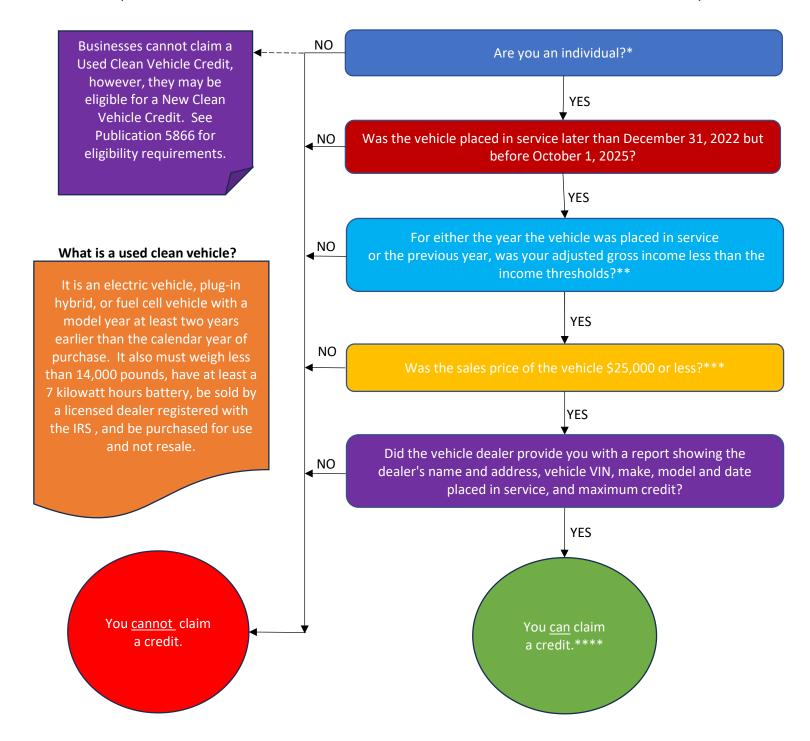
DECISION TREE CAN I CLAIM A CREDIT FOR BUYING A USED CLEAN VEHICLE? (KNOWN AS THE PREVIOUSLY OWNED USED VEHICLE CREDIT OR **25E** CREDIT)



- * An individual claimed as a dependent by another taxpayer may not claim the credit.
- ** Adjusted gross income modified by any foreign income exclusion must be:
 - \$150,000 or less for joint filers or surviving spouses;
 - \$112,500 or less for head of household filers; or
 - \$75,000 or less for single or married filing separately filers.
- *** Sales price is the contract sales price plus delivery charges and sale incentives but not state or local taxes and fees.
- **** Use IRS Form 8936 to claim the credit.