

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.