

**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.