

Part III Credit for Personal Use Part of Vehicle

		(a) Vehicle 1	(b) Vehicle 2
15	If you skipped Part II, enter the amount from line 4c. If you completed Part II, subtract line 6 from line 4c. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18	15	
16	Multiply line 15 by 10% (0.10)	16	
17	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10	17	
18	For vehicles with four or more wheels, enter the amount from line 15. If the vehicle is a two-wheeled vehicle, enter the smaller of line 16 or line 17	18	
19	Add columns (a) and (b) on line 18	19	
20	Enter the amount from Form 1040, line 11, or Form 1040NR, line 45	20	
21	Personal credits from Form 1040 or 1040NR (see instructions)	21	
22	Subtract line 21 from line 20	22	
23	Personal use part of credit. Enter the smaller of line 19 or line 22 here and on Schedule 3 (Form 1040), line 54, (or Form 1040NR, line 51). Check box c on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23	