

**Part III Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2
<b>15</b>	If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and go to line 18 . . . . .		
<b>16</b>	Multiply line 15 by 10% (0.10) . . . . .		
<b>17</b>	Maximum credit per vehicle. If you skipped Part II, enter \$2,500. If you completed Part II, subtract line 11 from line 10 . . . . .		
<b>18</b>	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 . . . . .		
<b>19</b>	Add columns (a) and (b) on line 18 . . . . .		
<b>20</b>	Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 . . . . .		
<b>21</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .		
<b>22</b>	Subtract line 21 from line 20 . . . . .		
<b>23</b>	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 19 or line 22 here and on Form 1040, line 54, or Form 1040NR, line 51. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions . . . . .		