# Used Clean Vehicle Credit

## What is the credit for **used clean vehicles**?

If you are interested in claiming the clean vehicle credit for purchasing a **used clean vehicle** beginning in 2023, a tax credit is available only for qualifying clean vehicles.

Here is what you should know:

- The credit is available to all qualified buyers who are not claimed as a dependent on someone else's tax return.
- The maximum amount of the credit is: Lesser of $4,000 or 30% of the sales price.
- Qualified buyers cannot claim the credit more than once every three years.
- The credit is allowed if the sale price is less than $25,000.

## What are the **income limits** for the credit?

You may be eligible for the credit if your modified adjusted gross income* (MAGI) for the current year or prior year is less than or equal to:

- **$150,000** for married filing jointly or filing as a qualifying surviving spouse or a qualifying widow(er)
- **$112,500** for head of household
- **$75,000** for all other filers

** Modified adjusted gross income means adjusted gross income increased by any amount excluded from gross income because it was received from a foreign source.*

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## What **vehicles** qualify for the credit?

- The used vehicle has a model year at least 2 years earlier than the calendar year when you buy it. For example, a vehicle purchased in 2023 would need a model year of 2021 or older.
- The used vehicle transfer to the qualifying buyer must be the first transfer to a qualified buyer since August 16, 2022.
- The used vehicle must be purchased from a dealer and weigh less than 14,000 pounds.
- The used vehicle must be a plug-in hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

Scan the QR code to watch a YouTube video

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