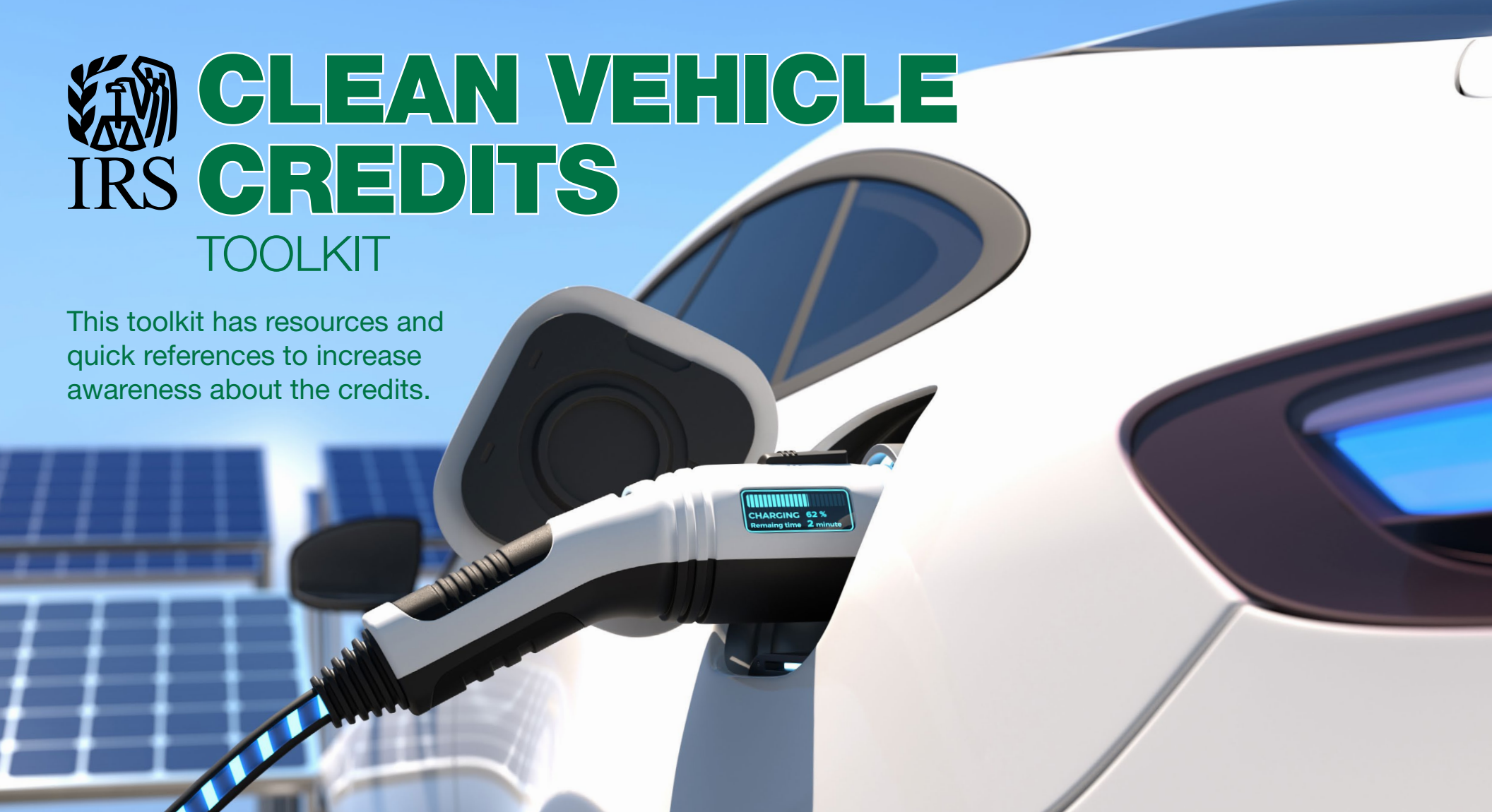




CLEAN VEHICLE CREDITS

TOOLKIT

This toolkit has resources and quick references to increase awareness about the credits.







What are the clean vehicle credits?

If you buy a new plug-in electric vehicle or fuel cell vehicle in 2023 or after, you may qualify for a **clean vehicle tax credit**. If you bought a new, qualified plug-in electric vehicle in 2022 or before, you may be eligible for a **clean vehicle tax credit** up to \$7,500.

Beginning January 1, 2023, if you buy a qualified used electric vehicle or fuel cell vehicle from a licensed dealer for \$25,000 or less, you may be eligible for a **used clean vehicle tax credit** (also referred to as a previously owned clean vehicle credit). The credit equals 30% percent of the sale price up to a maximum credit of \$4,000.

Businesses and tax-exempt organizations that buy a qualified commercial clean vehicle may qualify for a **commercial clean vehicle tax credit** of up to \$40,000.

How can you help? – Use social media and your own website

First steps	More options	More ideas
<ul style="list-style-type: none"> • Share a post on your social media channels. Posts are provided below. • Share a post from the IRS Facebook or Twitter page • Interact with the IRS on social media at the links below. <p> YouTube @IRSVideos @IRSVideosASL @IRSmultilingual</p> <p> Twitter @IRSnews @IRSenEspanol</p> <p> Facebook IRS IRS en Español</p> <p> Instagram @IRSnews</p>	<ul style="list-style-type: none"> • Link your website to www.irs.gov/cleanvehicles • Link your website to this helpful tool on FuelEconomy.gov • Add a link to short ready-to-use article: Taxpayers may qualify for the new Clean Vehicle Tax Credit or Taxpayers may qualify for the new Previously Owned Clean Vehicle Credit • Subscribe to IRS e-News subscriptions • Get free content from the IRS Outreach Connection 	<ul style="list-style-type: none"> • Add a link to the e-posters and reference charts linked below • Blog about the clean vehicle credits using an IRS Tax Tip: Here's what taxpayers need to know to claim clean vehicle tax credits

How can you help? – Posters

Easy to do

- Place posters – print them out or link to the pdf versions online



Credit for Previously Owned Clean Vehicles

previously owned clean vehicles

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



- 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.

vehicles

- The previously owned 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 previously owned vehicle transfer to the qualifying buyer must be the first transfer to a qualified buyer since August 16, 2022.
- The previously owned vehicle must be purchased from a dealer and weigh less than 14,000 pounds.
- The previously owned vehicle must be a plug-in hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

WWW.IRS.GOV/CLEANVEHICLES


Publication 5724 (Rev. 2-2023) Catalog Number 93610W Department of the Treasury Internal Revenue Service www.irs.gov



Credit for Clean Vehicles

What is the credit for new clean vehicles?

If you are interested in claiming the clean vehicle credit for purchasing a **new** clean vehicle after Aug. 16, 2022, a tax credit is available only for qualifying clean vehicles.



Here is what you should know:

- The maximum amount of the credit is \$7,500 per vehicle purchased that year.
- The amount of the credit allowed can't exceed the amount of tax you owe.
- The credit is allowed for vehicles with manufacturer's suggested retail price less than or equal to:
 - \$80,000* for vans, sport utility vehicles, pick-up trucks
 - \$65,000* for other vehicles

* Base retail price suggested by the manufacturer, plus the retail price suggested by the manufacturer for each accessory or item of optional equipment attached to the vehicle.

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:

- **\$300,000** for married filing jointly or filing as a qualifying surviving spouse or a qualifying widow(er)
- **\$225,000** for head of household
- **\$150,000** 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.

What clean vehicles qualify for the credit?

- Final assembly
 - To identify the manufacturer location for a specific vehicle, please search the vehicle identification number (VIN) of the vehicle on the VIN Decoder website at www.nhtsa.gov/vin-decoder.
- Manufacturer: The vehicle manufacturer must be a Qualified Manufacturer. Visit FuelEconomy.gov for a list of qualified manufacturers.
- Battery: The battery must have at least 7 kWh of capacity with external charging gross vehicle weight rating of less than 14,000 lbs.
- Vehicle type: The vehicle must be a plug-in, hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

WWW.IRS.GOV/CLEANVEHICLES

Publication 5724-A (Rev. 4-2023) Catalog Number 93694I Department of the Treasury Internal Revenue Service www.irs.gov



Credit for Commercial Clean Vehicles

What is the credit for commercial clean vehicles?

If you are interested in claiming the commercial clean vehicle credit for purchasing a commercial clean vehicle or vehicles, beginning in 2023, a tax credit is available for each qualifying commercial clean vehicle purchased each year through Dec. 31, 2032.



Here is what you should know:

- The credit is available for businesses and certain tax-exempt entities; tax-exempt entities can receive the credit as an elective payment.
- There is no price limit on the cost of the commercial vehicle.
- No commercial clean vehicle credit will be allowed if a taxpayer already claimed the new clean vehicle credit for the same vehicle.
- The vehicle manufacturer must be a Qualified Manufacturer. A [Qualified Manufacturers list](#) is on IRS.gov.

What is the amount of the credit?

- The maximum credit amount is **\$7,500** per vehicle with a gross weight rating of less than 14,000 pounds or **\$40,000** for all other vehicles.
- The credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) or the incremental cost of the vehicle, as compared to vehicles powered with a gasoline or diesel internal combustion engine.

What commercial vehicles qualify for the credit?

To qualify, a vehicle must be subject to a depreciation allowance, with an exception for vehicles placed in service by a tax-exempt organization and not subject to a lease.

- Vehicle Type: Clean vehicles and mobile machinery
- Battery: Vehicles that have a battery capacity of at least 7 kilowatt hours or 15 kilowatt hours for vehicles with a gross vehicle weight rating of 14,000 pounds or more, or a fuel cell vehicle (hybrid vehicles).

WWW.IRS.GOV/CLEANVEHICLES

Publication 5724-B (Rev. 2-2023) Catalog Number 93695T Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5724:
English and Spanish

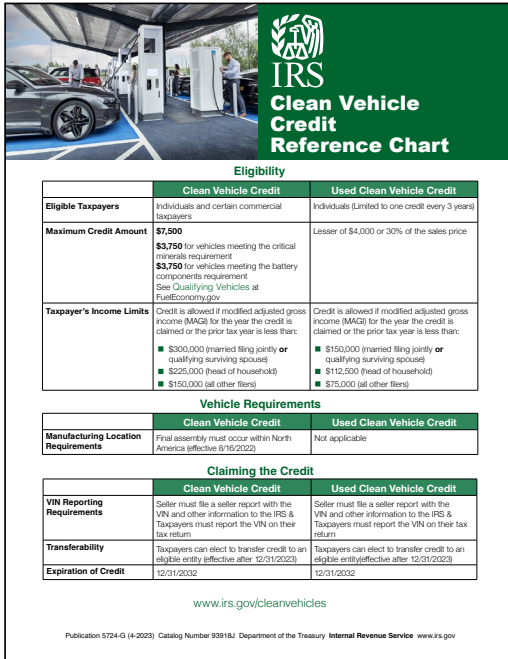
Publication 5724-A:
English and Spanish

Publication 5724-B:
English and Spanish

How can you help? – Reference Charts

Easy to do

- Place reference charts - print them out or link to the pdf versions online



IRS Clean Vehicle Credit Reference Chart

Eligibility

	Clean Vehicle Credit	Used Clean Vehicle Credit
Eligible Taxpayers	Individuals and certain commercial taxpayers	Individuals (limited to one credit every 3 years)
Maximum Credit Amount	\$7,500 \$3,750 for vehicles meeting the critical materials requirement \$3,750 for vehicles meeting the battery components requirement See Qualifying Vehicles at FuelEconomy.gov	Lesser of \$4,000 or 30% of the sales price
Taxpayer's Income Limits	Credit is allowed if modified adjusted gross income (MAGI) for the year the credit is claimed or the prior tax year is less than: ■ \$300,000 (married filing jointly or qualifying surviving spouse) ■ \$225,000 (head of household) ■ \$150,000 (all other filers)	Credit is allowed if modified adjusted gross income (MAGI) for the year the credit is claimed or the prior tax year is less than: ■ \$150,000 (married filing jointly or qualifying surviving spouse) ■ \$112,500 (head of household) ■ \$75,000 (all other filers)

Vehicle Requirements

	Clean Vehicle Credit	Used Clean Vehicle Credit
Manufacturing Location Requirements	Final assembly must occur within North America (effective 8/16/2022)	Not applicable

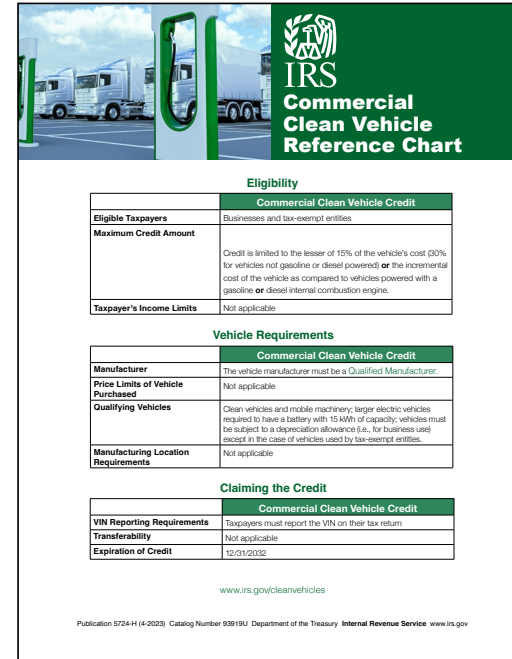
Claiming the Credit

	Clean Vehicle Credit	Used Clean Vehicle Credit
VIN Reporting Requirements	Seller must file a seller report with the VIN and other information to the IRS & Taxpayers must report the VIN on their tax return	Seller must file a seller report with the VIN and other information to the IRS & Taxpayers must report the VIN on their tax return
Transferability	Taxpayers can elect to transfer credit to an eligible entity (effective after 12/31/2022)	Taxpayers can elect to transfer credit to an eligible entity (effective after 12/31/2022)
Expiration of Credit	12/31/2032	12/31/2032

www.irs.gov/cleanvehicles

Publication 5724-G (4-2022) Catalog Number 93918J Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5724-G



IRS Commercial Clean Vehicle Credit Reference Chart

Eligibility

	Commercial Clean Vehicle Credit
Eligible Taxpayers	Businesses and tax-exempt entities
Maximum Credit Amount	Credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) or the incremental cost of the vehicle as compared to vehicles powered with a gasoline or diesel internal combustion engine.
Taxpayer's Income Limits	Not applicable

Vehicle Requirements

	Commercial Clean Vehicle Credit
Manufacturer	The vehicle manufacturer must be a Qualified Manufacturer.
Price Limits of Vehicle Purchased	Not applicable
Qualifying Vehicles	Clean vehicles and mobile machinery; larger electric vehicles required to have a battery with 15 kWh of capacity; vehicles must be subject to a depreciation allowance (e.g., for business use) except in the case of vehicles used by tax-exempt entities.
Manufacturing Location Requirements	Not applicable

Claiming the Credit

	Commercial Clean Vehicle Credit
VIN Reporting Requirements	Taxpayers must report the VIN on their tax return
Transferability	Not applicable
Expiration of Credit	12/31/2032

www.irs.gov/cleanvehicles

Publication 5724-H (4-2022) Catalog Number 93919J Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5724-H

How can you help? – More communication tools

Share social media posts and graphics

English Tweets

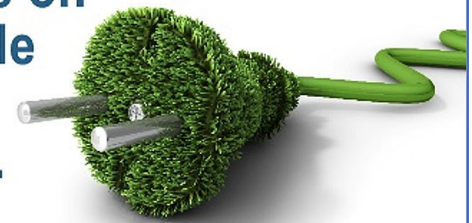
- Before purchasing a new or used car, take a look at the available tax credits for clean vehicles. See #IRS guidance at: www.irs.gov/cleanvehicles
- In search of your next car? Some options may qualify you for a clean vehicle tax credit. Learn more from #IRS: www.irs.gov/cleanvehicles
- Your next car may qualify you for a clean vehicle tax credit. Learn more from #IRS at: www.irs.gov/cleanvehicles
- DYK there are tax credits for clean vehicles whether they're new, used or commercial use? Check the #IRS guidance at: www.irs.gov/cleanvehicles
- If you buy a new plug-in electric vehicle or fuel cell vehicle this year, you may qualify for a clean vehicle tax credit. Learn more from #IRS and whether you qualify. www.irs.gov/cleanvehicles
- If you buy a qualified used electric vehicle or fuel cell vehicle from a licensed dealer for \$25K or less, you may be eligible for a used clean vehicle tax credit. Learn more from #IRS at: www.irs.gov/cleanvehicles



- If you're interested in claiming a tax credit for purchasing a new electric vehicle, take a look at the #IRS updated guidelines.
www.irs.gov/pluginvehiclecreditamounts
- If you purchased an electric vehicle in 2022, be sure to check whether you qualify for a tax credit. See #IRS updates at
www.irs.gov/pluginvehiclecreditamounts
- A tax credit may be available for people purchasing electing vehicles in 2022 or 2023. Learn more from #IRS at
www.irs.gov/pluginvehiclecreditamounts
- Check out the most recent updates to the vehicle classification standard for clean vehicle tax credits under Inflation Reduction Act:
<http://ow.ly/jOUg50MJ8iR>
- New guidance changes the classification standard by which vans, sport utility vehicles, pickup trucks and other vehicles are defined for the clean vehicle credits. Details from #IRS at:
<http://ow.ly/jOUg50MJ8iR>
- #IRS has updated information related to new, previously owned and qualified commercial clean vehicle credits. Take a moment now and see how this may benefit you:
<http://ow.ly/jOUg50MJ8iR>
- Recent changes may benefit you Check out the #IRS frequently asked questions on the new clean vehicle credit, previously owned vehicle credit and qualified commercial clean vehicles credit:
<http://ow.ly/jOUg50MJ8iR>



**Plug into the latest
IRS updates on
clean vehicle
credits and
deductions.**



irs.gov/cleanvehicles

**There are new and expanded
clean vehicles tax credits.**

Maybe you
don't need to
roll 500 miles
after all...



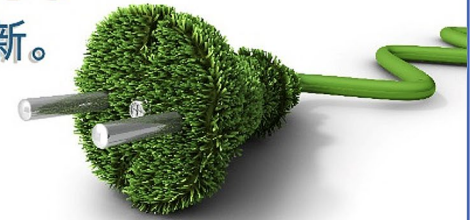
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Chinese Tweets

Note: The English is just for reference.

- Plug into the latest IRS updates on clean vehicle credits and deductions. irs.gov/cleanvehicles IRS logo.
- 绿色植物制成的电插头。 文本：美国国税局有关清洁车辆优惠抵免与扣除的最新更新。 irs.gov/cleanvehicles。 国税局标识。
- Check out the most recent updates to the vehicle classification standard for clean vehicle tax credits under Inflation Reduction Act: <http://ow.ly/jOUg50MJ8iR>
- 查看根据《通货膨胀削减法案》清洁车辆税收抵免的车辆分类标准的最新更新: <http://ow.ly/jOUg50MJ8iR>
- New guidance changes the classification standard by which vans, sport utility vehicles, pickup trucks and other vehicles are defined for the clean vehicle credits. Details from #IRS at: <http://ow.ly/jOUg50MJ8iR>
- 针对清洁车辆税收抵免，新指南更改了定义厢式货车、运动型多用途车、皮卡车和其他车辆的分类标准。请查看来自 #美国国税局 的详情：
<http://ow.ly/jOUg50MJ8iR>
- #IRS has updated information related to new, previously owned and qualified commercial clean vehicle credits. Take a moment now and see how this may benefit you: <http://ow.ly/jOUg50MJ8iR>
- #美国国税局 更新了有关新的、二手和合格商用清洁车辆抵免相关的信息。 现在花点时间看看这对您有何好处:
<http://ow.ly/jOUg50MJ8iR>
- Recent changes may benefit you Check out the #IRS frequently asked questions on the new clean vehicle credit, previously owned vehicle credit and qualified commercial clean vehicles credit: <http://ow.ly/jOUg50MJ8iR>
- 最近的变化可能会让您受益 → 查看 #美国国税局 关于新的清洁车辆抵免、二手车抵免和合格商用清洁车辆抵免的常见问题解答:
<http://ow.ly/jOUg50MJ8iR>

美国国税局有关清
洁车辆优惠抵免与
扣除的最新更新。



irs.gov/cleanvehicles

Promote the credits

Share the FAQs below with local media

FAQS:

- [Frequently Asked Questions](#) About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit

Here are links to the frequently asked questions related to each individual credit.

- Topic A — [Eligibility Rules for the New Clean Vehicle Credit](#)
- Topic B — [Income and Price Limitations for the New Clean Vehicle Credit](#)
- Topic C — [When The New Requirements Apply To The New Clean Vehicle Credit](#)
- Topic D — [Eligibility Rules for the Previously-Owned Clean Vehicles Credit](#)
- Topic E — [The Income and Price Limitations Previously-Owned Clean Vehicles](#)
- Topic F — [Claiming The Previously-Owned Clean Vehicles Credit](#)
- Topic G — [Qualified Commercial Clean Vehicles Credit](#)

Webpages:

- [Credits for New Clean Vehicles Purchased in 2023 and After](#)
- [Credits for New Electric Vehicles Purchased in 2022 and Before](#)
- [Credits for Used Clean Vehicles](#)
- [Commercial Clean Vehicle Credit](#)



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