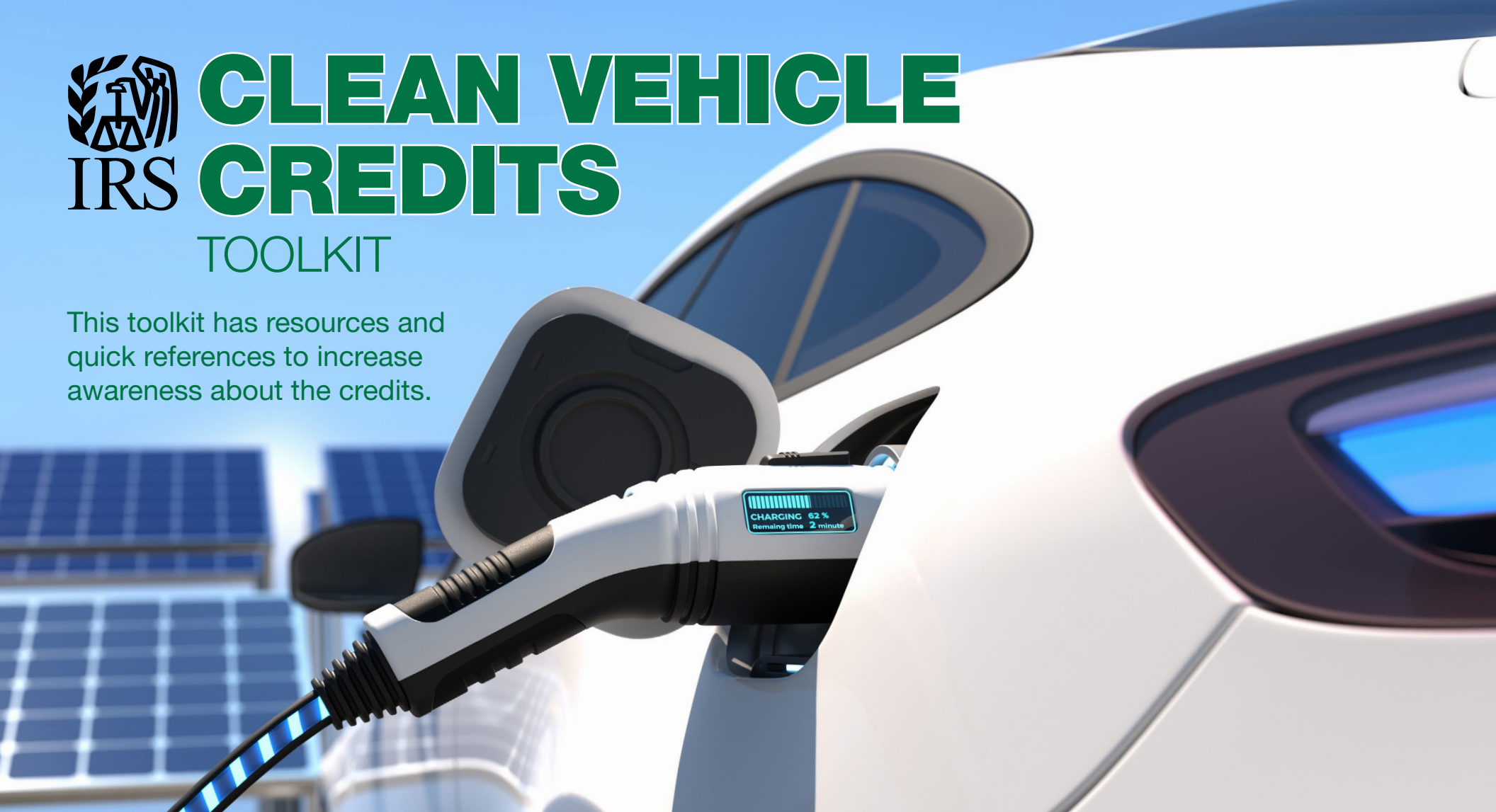




# CLEAN VEHICLE CREDITS

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

# 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](http://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](http://www.nhtsa.gov/vin-decoder).
- Manufacturer: The vehicle manufacturer must be a Qualified Manufacturer. Visit [FuelEconomy.gov](http://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](http://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](http://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**

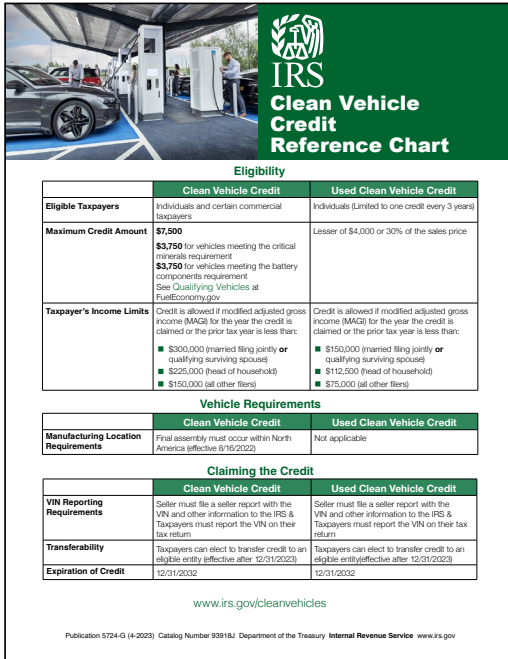
Publication 5724-A:  
**English and Spanish**

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
<b>Eligible Taxpayers</b>	Individuals and certain commercial taxpayers	Individuals (limited to one credit every 3 years)
<b>Maximum Credit Amount</b>	<b>\$7,500</b> <b>\$3,750</b> for vehicles meeting the critical materials requirement <b>\$3,750</b> for vehicles meeting the battery components requirement See Qualifying Vehicles at <a href="https://www.fueleconomy.gov">FuelEconomy.gov</a>	Lesser of \$4,000 or 30% of the sales price
<b>Taxpayer's Income Limits</b>	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
<b>Manufacturing Location Requirements</b>	Final assembly must occur within North America (effective 8/16/2022)	Not applicable

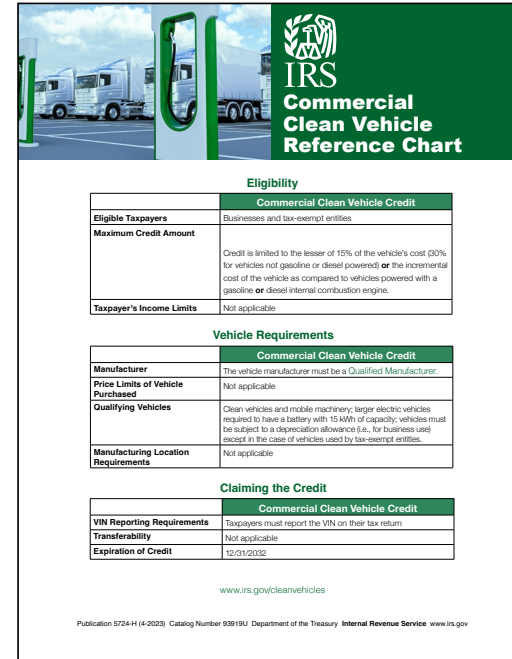
**Claiming the Credit**

	Clean Vehicle Credit	Used Clean Vehicle Credit
<b>VIN Reporting Requirements</b>	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
<b>Transferability</b>	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)
<b>Expiration of Credit</b>	12/31/2032	12/31/2032

[www.irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)

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

**Publication 5724-G**



**IRS Commercial Clean Vehicle Credit Reference Chart**

**Eligibility**

	Commercial Clean Vehicle Credit
<b>Eligible Taxpayers</b>	Businesses and tax-exempt entities
<b>Maximum Credit Amount</b>	Credit is limited to the lesser of 15% of the vehicle's cost (50% 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.
<b>Taxpayer's Income Limits</b>	Not applicable

**Vehicle Requirements**

	Commercial Clean Vehicle Credit
<b>Manufacturer</b>	The vehicle manufacturer must be a Qualified Manufacturer.
<b>Price Limits of Vehicle Purchased</b>	Not applicable
<b>Qualifying Vehicles</b>	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.
<b>Manufacturing Location Requirements</b>	Not applicable

**Claiming the Credit**

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

[www.irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)

Publication 5724-H (4-2022) Catalog Number 93919J Department of the Treasury Internal Revenue Service [www.irs.gov](https://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](http://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](http://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](http://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](http://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](http://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](http://www.irs.gov/cleanvehicles)

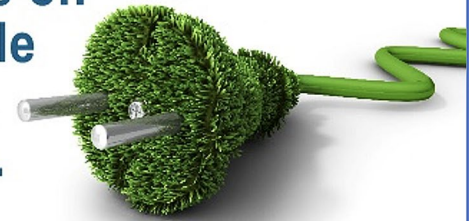




- If you're interested in claiming a tax credit for purchasing a new electric vehicle, take a look at the #IRS updated guidelines.  
[www.irs.gov/pluginvehiclecreditamounts](http://www.irs.gov/pluginvehiclecreditamounts)
- If you purchased an electric vehicle in 2022, be sure to check whether you qualify for a tax credit. See #IRS updates at  
[www.irs.gov/pluginvehiclecreditamounts](http://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](http://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](http://irs.gov/cleanvehicles)

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

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



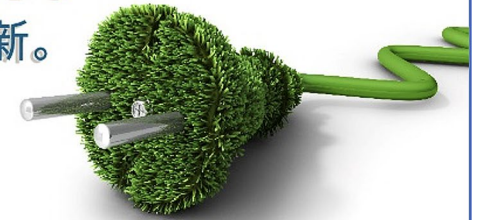
[irs.gov/cleanvehicles](http://irs.gov/cleanvehicles)

## Chinese Tweets

**Note:** The English is just for reference.

- Plug into the latest IRS updates on clean vehicle credits and deductions. [irs.gov/cleanvehicles](https://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](https://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](https://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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