



**IRS**

# Commercial Clean Vehicle Reference Chart

## Eligibility

	Commercial Clean Vehicle Credit
<b>Eligible Taxpayers</b>	Businesses and tax-exempt entities
<b>Maximum Credit Amount</b>	<b>\$7,500 or \$40,000</b>  Credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) <b>or</b> the incremental cost of the vehicle as compared to vehicles powered with a gasoline <b>or</b> 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 <a href="#">Qualified Manufacturer</a> .
<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 (i.e., 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](http://www.irs.gov/cleanvehicles)