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

<table>
<thead>
<tr>
<th>First steps</th>
<th>More options</th>
<th>More ideas</th>
</tr>
</thead>
</table>
| • 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. | • Link your website to [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)  
• Link your website to this [helpful tool](http://FuelEconomy.gov) 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](http://IRS e-News subscriptions)  
• Get free content from the [IRS Outreach Connection](http://IRS Outreach Connection) | • 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](http://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

- The credit is available to all qualified buyers who are not claimed as a dependent or someone else’s tax return.
- The maximum amount of the credit is $4,040 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 $60,000.

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 a qualifying widow(er)
- $75,000 for head of household
- $75,000 for married filing separately, and $50,000 for 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.

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.
- The amount of the credit allowed cannot exceed the amount of the tax you owe.
- The credit is allowed for vehicles with manufacturer’s suggested retail price less than or equal to:
  - $112,500 for vans, sport utility vehicles, pick-up trucks
  - $55,000* for other vehicles
  - $80,000* for vans, sport utility vehicles, pick-up trucks
- The credit is not allowed if the qualified clean vehicle was owned by the manufacturer for more than six months before your purchase is reported to the manufacturer.

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:

- $225,000 for married filing jointly or a qualifying widow(er)
- $112,500 for head of household
- $112,500 for married filing separately, and $75,000 for other filers

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, you can check the availability of the credit for each qualifying vehicle. A credit is available for each qualifying clean vehicle purchased each year through Dec. 31, 2023.

Here is what you should know:

- The credit is available for businesses and certain tax-exempt entities. For example, airlines can receive the credit as an electric payment.
- There is no prior 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 Manufacturer list is on IRS.gov.

What is the maximum 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 $22,500 for all other vehicles.

The credit is limited to the lesser of 15% of the vehicle’s cost (30% for vehicles no 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 16 kilowatt hours for vehicles with a gross vehicle weight rating of 14,000 pounds or more, or a fuel cell vehicle (hydrogen vehicles).

- FuelEconomy.gov website at www.nhtsa.gov/vin-decoder. To identify the manufacturer location for a specific vehicle, please search the vehicle identification number (VIN) of the vehicle on the VIN Decode.
- Final assembly must occur within North America (effective Aug. 16, 2022).
- Manufacturer: The vehicle manufacturer must be a Qualified Manufacturer. A list of qualified manufacturers is on IRS.gov.
- Battery: The battery must have at least 7 kilowatt hours with external charging gross vehicle weight rating of less than 14,000 lbs.
- Fuel type: The vehicle must be a plug-in, hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

Credit for Commercial Vehicles

What is the credit for commercial vehicles?

If you are interested in claiming the commercial vehicle credit, you can check the availability of the credit for each qualifying vehicle. A credit is available for each qualifying clean vehicle purchased each year through Dec. 31, 2023.

Here is what you should know:

- The credit is available for businesses and certain tax-exempt entities. For example, airlines can receive the credit as an electric payment.
- There is no prior 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 Manufacturer list is on IRS.gov.

What is the maximum 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 $22,500 for all other vehicles.

The credit is limited to the lesser of 15% of the vehicle’s cost (30% for vehicles no 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 16 kilowatt hours for vehicles with a gross vehicle weight rating of 14,000 pounds or more, or a fuel cell vehicle (hydrogen vehicles).
How can you help? – Reference Charts

Easy to do

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

---

**Clean Vehicle Credit Reference Chart**

<table>
<thead>
<tr>
<th>Eligibility</th>
<th>Used Clean Vehicle Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>7,500 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>3,750 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>3,750 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>$1,500 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
</tbody>
</table>

**Commercial Clean Vehicle Credit Reference Chart**

<table>
<thead>
<tr>
<th>Eligibility</th>
<th>Commercial Clean Vehicle Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>30% or the incremental cost of the vehicle.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>$3,000 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>$3,000 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
<tr>
<td>NIH</td>
<td></td>
</tr>
<tr>
<td>$1,500 or 30% of the vehicle’s cost.</td>
<td></td>
</tr>
</tbody>
</table>

---

www.irs.gov/cleanvehicles

Publication 5724-G

Publication 5724-H
## How can you help? – More communication tools

<table>
<thead>
<tr>
<th>Share social media posts and graphics</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>English Tweets</strong></td>
</tr>
<tr>
<td>• Before purchasing a new or used car, take a look at the available tax credits for clean vehicles. See #IRS guidance at: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
<tr>
<td>• In search of your next car? Some options may qualify you for a clean vehicle tax credit. Learn more from #IRS: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
<tr>
<td>• Your next car may qualify you for a clean vehicle tax credit. Learn more from #IRS at: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
<tr>
<td>• DYK there are tax credits for clean vehicles whether they’re new, used or commercial use? Check the #IRS guidance at: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
<tr>
<td>• 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: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
<tr>
<td>• 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: <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></td>
</tr>
</tbody>
</table>
• 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/jO Ug50MJ8iR

• 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/jO Ug50MJ8iR

• #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/jO Ug50MJ8iR

• 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/jO Ug50MJ8iR
Chinese Tweets

Note: *The English is just for reference.*

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

- Check out the most recent updates to the vehicle classification standard for clean vehicle tax credits under Inflation Reduction Act: [http://ow.ly/jOUg50MJ8iR](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](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](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](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](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](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](http://ow.ly/jOUg50MJ8iR)
# Promote the credits

<table>
<thead>
<tr>
<th>Share the FAQs below with local media</th>
</tr>
</thead>
</table>

## 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](#)

---

www.irs.gov/cleanvehicles