



Certain low-speed vehicles, however, are eligible for the plug-in electric vehicle credit (section 30 of the Code). The credit is equal to 10 percent of the cost of the vehicle up to a maximum credit of \$2,500. Notice 2009-58 generally describes the section 30 credit.

I hope this information is helpful in responding to . As you requested, I am replying in duplicate and returning the enclosure. Please contact me at if I can assist you further.

Sincerely,

Charles B. Ramsey  
Branch Chief, Branch 6  
(Passthroughs & Special Industries)

Enclosures (2)