



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

August 31, 2010

Number: **2010-0221**  
Release Date: 9/24/2010

CONEX-132838-10  
CC:PSI:6

UIL: 30.00-00

The Honorable Tammy Baldwin  
Member, U.S. House of Representatives  
10 East Doty Street, Suite 405  
Madison, WI 53703

Attention:

Dear Congresswoman Baldwin:

Thank you for your email dated August 10, 2010, on behalf of your constituent, a retailer of ( ). You wrote that the retailer wanted to provide customers purchasing with the application for the tax credit for the purchase of these vehicles. You asked how a customer could claim the credit if the IRS form was not yet available.

The plug-in electric vehicle credit provides a credit equal to 10 percent of the cost of the vehicle up to a maximum credit of \$2,500 (section 30 of the Internal Revenue Code). The credit is against income tax the purchaser owes. Purchasers can claim the credit in the year they place the vehicle in service, which requires that the purchaser have actual possession of the vehicle. Purchasers must claim the credit on their yearly income tax return. The purchaser claims the credit on Form 8834. We are still reviewing the 2010 version of this form. When we approve it, we will make it available at [www.irs.gov](http://www.irs.gov)

We published Notice 2009-58 to provide a mechanism for manufacturers to certify that a particular make, model, and model year vehicle meets the requirements of section 30 and is therefore eligible for the credit. A manufacturer who chooses to certify a vehicle must certify, under penalties of perjury, that the vehicle meets all of the requirements of section 30. After a manufacturer makes all the necessary certifications, we issue a letter acknowledging these certifications, and a buyer can rely on the manufacturer's certification in purchasing the vehicle and taking the credit. Your constituent may wish to consider providing a copy of the acknowledgement letter to purchasers of certified vehicles so that they are assured that they can claim the credit when they file their income tax return at the end of the year.

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I hope this information is helpful in responding to your constituent. Please contact me at  
if I can assist you further.

Sincerely,

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

Enclosure