



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

OFFICE OF THE CHIEF COUNSEL

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UIL: 30D.00-00

The Honorable Mark R. Warner  
United States Senate  
Washington, DC 20510

Dear Senator Warner:

Thank you for your letter dated June 29, 2011, on behalf of your constituent, . wrote about potential abuse of the section 30D tax credit when multiple parties claim the credit for the same vehicle. He suggested a possible way to prevent such abuse.

The Energy Improvement and Extension Act of 2008 provided a credit for new qualified plug-in electric drive motor vehicles under section 30D of the Internal Revenue Code. The American Recovery and Reinvestment Act of 2009 (the Act) amended section 30D for vehicles acquired after December 31, 2009 (section 1141(a) of the Act). The amendment changed section 30D to narrow the scope of eligible vehicles and reduce the maximum amount of the credit available for a vehicle to its present level of \$7,500. The initial user of the vehicle, who must acquire the vehicle for use or lease and not for resale, is the only individual who qualifies for the credit (section 30D(d)(1) of the Code).

suggested that we amend Form 8936, on which taxpayers claim the section 30D credit, to require a claimant to list the Vehicle Identification Number (VIN) as a means of preventing multiple individuals from claiming the credit for the same vehicle. We appreciate suggestions on this issue. The current draft of the 2011 Form 8936 does require that a claimant list the VIN of a vehicle to claim the credit.

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

Sincerely,

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