



Inflation Reduction Act Resources At Your Fingertips Clean Vehicle Credits

The Inflation Reduction Act is a 10-year plan covering new and reinstated tax laws that provides credits and deductions for individuals, businesses, tax exempt and government entities.

FORMS

[Form 8936](#)

[Form 8936 Instructions](#)

Use Form 8936 to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year. Also use Form 8936 to figure your credit for certain qualified two-wheeled plug-in electric vehicles and new clean vehicles.

[Form 8936-A](#)

Use Form 8936-A to claim the credit for qualified commercial clean vehicles you acquired after 2022. The credit is equal to the sum of the credit amounts figured for each qualified vehicle you placed in service during your tax year.

[Form 8936-A, Schedule 1](#)

Use Schedule 1 (Form 8936-A) to figure the qualified commercial clean vehicle credit amount for each qualified vehicle you acquired after 2022 and placed in service during your tax year.

IRS WEBSITES

[Credits for New Clean Vehicles Purchased in 2023 or After | Internal Revenue Service \(irs.gov\)](#)

If you buy a new plug-in electric vehicle (EV) or fuel cell vehicle (FCV) in 2023 or after, you may qualify for a clean vehicle tax credit. Find out if you qualify.

New Requirements Effective April 18: If you take possession of a new clean vehicle on or after April 18, 2023, it must meet critical mineral and battery component requirements to qualify for the credit. This applies even if you bought the vehicle before April 18.



[Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After | Internal Revenue Service \(irs.gov\)](#)

Qualified Manufacturers of the vehicles listed here have indicated that the vehicles are currently eligible for a credit provided other requirements are met.



[Credits for New Electric Vehicles Purchased in 2022 or Before | Internal Revenue Service \(irs.gov\)](#)

If you bought a new, qualified plug-in electric vehicle (EV) in 2022 or before, you may be eligible for a clean vehicle tax credit up to \$7,500 under Internal Revenue Code Section 30D.



[Used Clean Vehicle Credit | Internal Revenue Service \(irs.gov\)](#)

Beginning January 1, 2023, if you buy a qualified used electric vehicle (EV) or fuel cell vehicle (FCV) 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.



[Commercial Clean Vehicle Credit | Internal Revenue Service \(irs.gov\)](#)

The maximum credit is \$7,500 for qualified vehicles with gross vehicle weight ratings (GVWRs) of under 14,000 pounds and \$40,000 for all other vehicles.



IRS FREQUENTLY ASKED QUESTIONS

[Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit | Internal Revenue Service \(irs.gov\)](#)

These FAQs provide detail on how the IRA revises the credit available under § 30D (new clean vehicle credit) for individuals and businesses, and information on the credit available under § 25E (previously-owned clean vehicle credit) for individuals, and the new credit for qualified commercial clean vehicles under § 45W of the Code.



PUBLICATIONS

[Publication 5724, Credit for Previously Owned Clean Vehicles](#)

[Publication 5724 \(sp\), Credit for Previously Owned Clean Vehicles \(Spanish Version\)](#)

If you are interested in claiming the clean vehicle credit for purchasing a previously owned clean vehicle, a tax credit is available only for qualifying clean vehicles.



[Publication 5724-A, Credit for Clean Vehicles](#)

[Publication 5724-A \(sp\), Credit for Clean Vehicles \(Spanish Version\)](#)

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.



[Publication 5724-B, Credit for Commercial Clean Vehicles](#)

[Publication 5724-B \(sp\), Credit for Commercial Clean Vehicles \(Spanish Version\)](#)

If you are interested in claiming the commercial clean vehicle credit for purchasing a commercial clean vehicle or vehicles, beginning in 2023, a tax credit is available for each qualifying commercial clean vehicle purchased each year through Dec. 31, 2032.

