

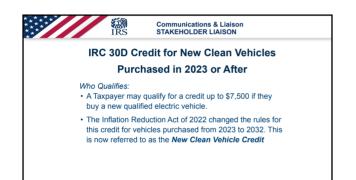


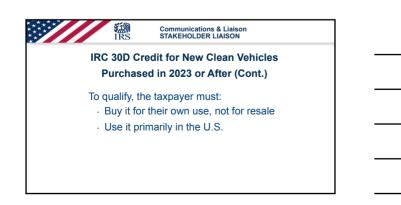




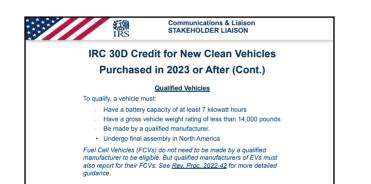
Added new credit (45W)

Qualified commercial clean vehicles under § 45W







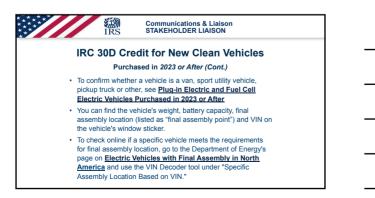




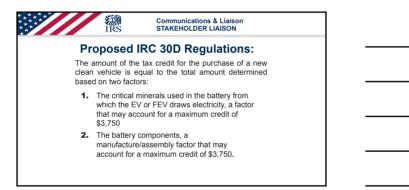
Communications & Liaison STAKEHOLDER LIAISON IRC 30D Credit for New Clean Vehicles Purchased in 2023 or After (Cont.) The sale qualifies only if: • The taxpayer buys the vehicle new • The seller reports required information to the taxpayer at the time of sale and to the IRS. • Sellers are required to report the buyer's name and taxpayer identification number to the IRS

for you to be eligible to claim the credit.











Communications & Liaison STAKEHOLDER LIAISON

IRC 30D Credit for New Clean Vehicles Purchased in 2023 or After (Cont.)

How to Claim the Credit:

- File Form 8936 (check back soon for a revised Form 8936) that will be completed to claim the new clean vehicle credit for vehicles placed in service in 2023 and later)
- The taxpayer will need to provide the vehicle's VIN
 Along with make, model, model year and placed in service date

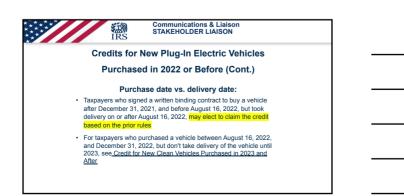




Communications & Liaison STAKEHOLDER LIAISON Credits for New Plug-In Electric Vehicles Purchased in 2022 or Before (Cont.) Qualified Vehicles To qualify, a vehicle must:

- · Have an external charging source
- · Have a gross vehicle weight rating of less than
- 14,000 pounds
- Be made by a manufacturer that hasn't sold more than 200,000 EVs in the U.S.
- The vehicle's weight is on the vehicle's window sticker.





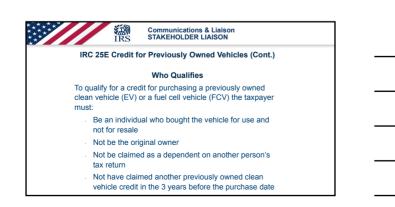


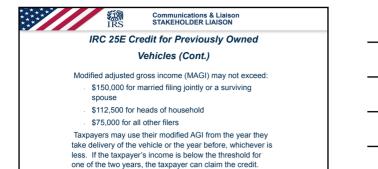
An indication of a binding contract is if a buyer has made a significant non-refundable deposit or down payment

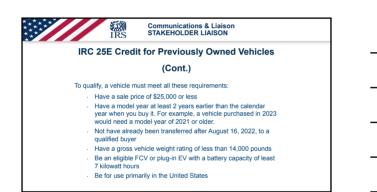
price for the vehicle

Example 2015
 Example

 Example 2015
 Example 2015
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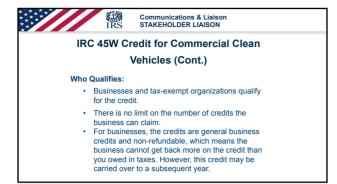


Communications & Liaison STAKEHOLDER LIAISON IRC 25E Credit for Previously Owned Vehicles (Cont.) Qualified Vehicles and Sales Required information includes: Dealer's name and taxpayer ID number Buyer's name and taxpayer ID number Sale date and sale price Maximum credit allowable under IRC 25E Vehicle identification number (VIN), unless the vehicle is not assigned one

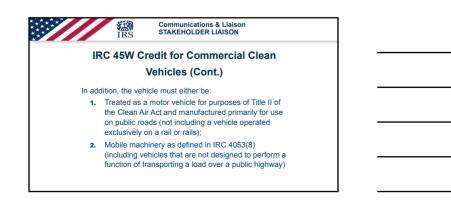
Battery capacity

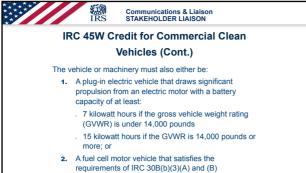


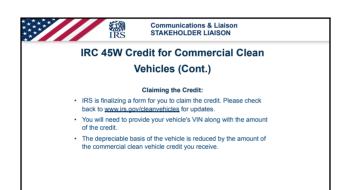


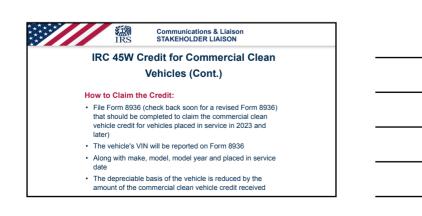


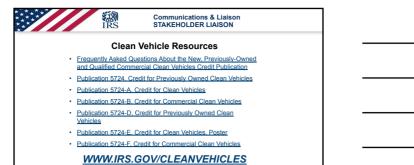


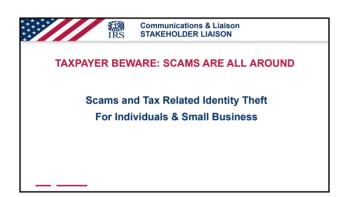






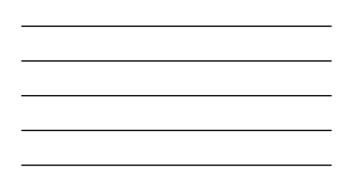




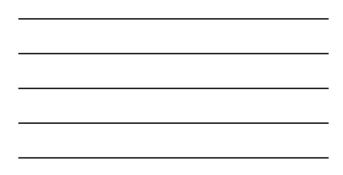


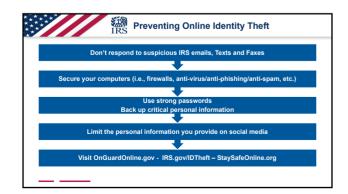


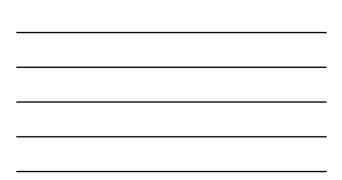
	IRS Common Scams		
	Email, Phishing and Malware Schemes		
Г	Fake Charities		
	Threatening Impersonator Phone Calls		
	Refund Theft Scams targeting non-English speakers		
	Unscrupulous Return Preparers		
	Fake Employee Retention Credit Claims as seen on Instagram, Social Media platforms, radio & TV.		
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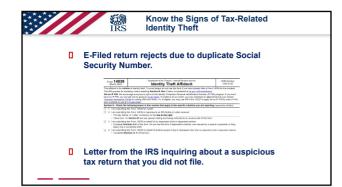


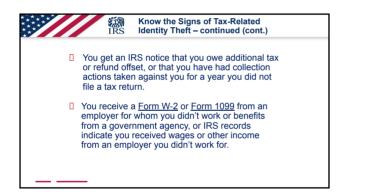










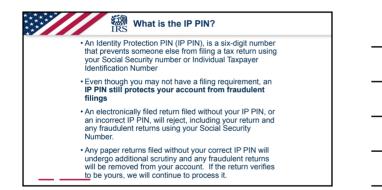


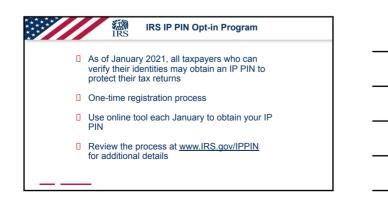


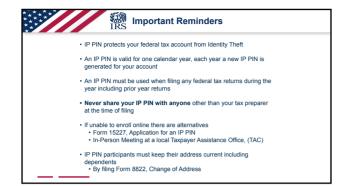
The Identity Protection PIN (IP PIN)

IRS

Proactively protect your federal tax account from identity theft.





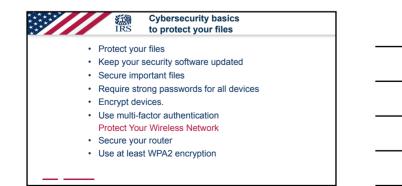


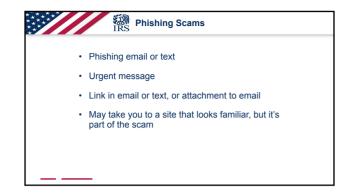


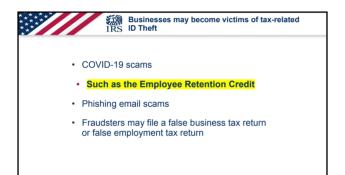


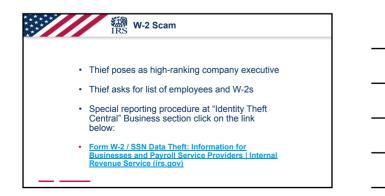


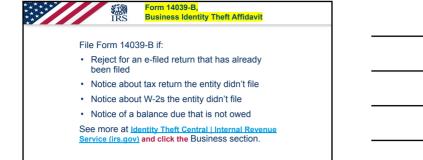


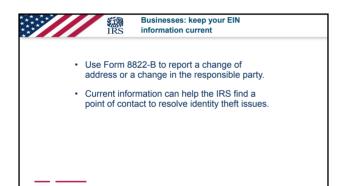




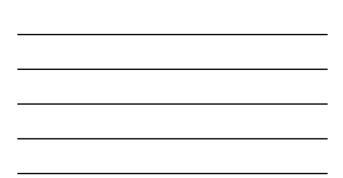






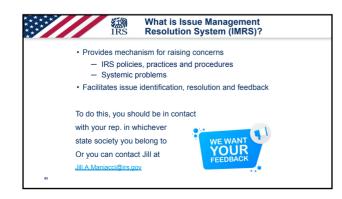


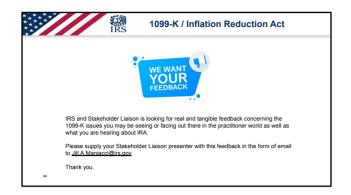


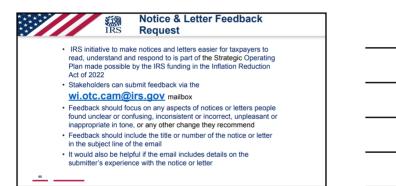














Employee Expectations

- Why work for the IRS
- Equal Opportunity Employer
- Employment Criteria
- IRS Career Information Sessions
- Great Training Opportunities



