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**Inflation Reduction Act:
*Clean Vehicle Credits***

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Objectives

- Inflation Reduction Act Goals
- Clean Vehicle Tax Credit (IRC § 30D)
 - Credits for New Clean Vehicle in 2023 or After
 - Credits for New Electric Vehicles Purchased in 2022
- Previously Owned Clean Vehicle Credit (IRC § 25E)
- Commercial Clean Vehicle Credit (IRC § 45W)
- Requirements for Dealers or Sellers of Clean Vehicles
- IRS Clean Vehicle Resources:
www.irs.gov/cleanvehicles

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Background



The Inflation Reduction Act of 2022 is one of the most ambitious pieces of climate legislation in U.S. history. One of its goals is to make electric vehicles more affordable through three clean vehicle tax credits

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Background

H.R. 5376, **Inflation Reduction Act (IRA) of 2022**



- Changed and renamed existing tax credit (30D)
 - Plug-in electric drive motor vehicle
 - Renamed to "clean vehicle credit"— added fuel cell vehicles with electric drive motor provided in **§ 30D**
- Added a new credit (25E)
 - Previously-owned clean vehicles under **§ 25E**
- Added new credit (45W)
 - Qualified commercial clean vehicles under **§ 45W**

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**IRC 30D Credit for New Clean Vehicles
Purchased in 2023 or After**

Who Qualifies:


- A Taxpayer may qualify for a credit up to \$7,500 if they buy a new qualified electric vehicle.
- The Inflation Reduction Act of 2022 changed the rules for this credit for vehicles purchased from 2023 to 2032. This is now referred to as the **New Clean Vehicle Credit**

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

To qualify, the taxpayer must:

- Buy it for their own use, not for resale
- Use it primarily in the U.S.


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

Modified Adjusted Gross Income Limitations:
Modified adjusted gross income (MAGI) may not exceed:

- \$300,000 for married couples filing jointly
- \$225,000 for heads of households
- \$150,000 for all other filers

**Taxpayer can use their modified AGI from the year they take delivery of the vehicle or the year before, whichever is less. If their income is below the threshold for one of the two years, they can claim the credit.*

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

Qualified Vehicles

To qualify, a vehicle must:

- Have a battery capacity of at least 7 kilowatt hours
- Have a gross vehicle weight rating of less than 14,000 pounds
- Be made by a qualified manufacturer.
- Undergo final assembly in North America



Fuel Cell Vehicles (FCVs) do not need to be made by a qualified manufacturer to be eligible. But qualified manufacturers of EVs must also report for their FCVs. See [Rev. Proc. 2022-42](#) for more detailed guidance.

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

A list of eligible clean vehicles may be found at federal government's website:

<https://www.fueleconomy.gov/feg/tax2023.shtml>

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**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.



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

In addition, the vehicle's manufacturer suggested retail price (MSRP) can't exceed:


- \$80,000 for vans, sport utility vehicles and pickup trucks
- \$55,000 for other vehicles

MSRP is the retail price of the automobile suggested by the manufacturer, including options, accessories and trim installed by manufacturer. Excludes destination fees. It isn't necessarily the contract price

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


- To confirm whether a vehicle is a van, sport utility vehicle, pickup truck or other, see [Plug-in Electric and Fuel Cell Electric Vehicles Purchased in 2023 or After](#)
- You can find the vehicle's weight, battery capacity, final assembly location (listed as "final assembly point") and VIN on the vehicle's window sticker.
- To check online if a specific vehicle meets the requirements for final assembly location, go to the Department of Energy's page on [Electric Vehicles with Final Assembly in North America](#) and use the VIN Decoder tool under "Specific Assembly Location Based on VIN."



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Proposed IRC 30D Regulations

- Published in Federal Register on April 18, 2023
- For purchases of new clean vehicles after the publication of these proposed regulations there will be two new requirements to calculate the amount of the credit




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Proposed IRC 30D Regulations:

The amount of the tax credit for the purchase of a new clean vehicle is equal to the total amount determined based on two factors:

1. The critical minerals used in the battery from which the EV or FEV draws electricity, a factor that may account for a maximum credit of \$3,750
2. The battery components, a manufacture/assembly factor that may account for a maximum credit of \$3,750.



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

Seller *must* provide specific information to the taxpayer purchasing the clean vehicle:



- Name and taxpayer identification number of the taxpayer
- Vehicle identification number of the new clean vehicle
- Battery capacity of the new clean vehicle
- Verification that the taxpayer is the original user of the new clean vehicle
- Name and taxpayer identification number of the seller
- The date of the sale and the sales price of the vehicle
- Maximum credit allowable for the new clean vehicle being sold
- For sales after December 31, 2023, the amount of any transfer credit applied to purchase
- A declaration under penalties of perjury from the seller

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**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

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**Credits for New Plug-In Electric
Vehicles Purchased in 2022 or Before**

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

The credit equals:

- \$2,917 for a vehicle with a battery capacity of at least 5 kilowatt hours (kWh)
- Plus \$417 for each kWh of capacity over 5 kWh

The maximum credit is \$7,500. It is nonrefundable, meaning the excess credit that is greater than the tax liability cannot be refunded. Also, the taxpayer cannot apply any excess credit to future tax years.

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**Credits for New Plug-In Electric Vehicles
Purchased in 2022 or Before (Cont.)**

Who Qualifies:

Taxpayers may qualify for a credit up to \$7,500 for buying a qualified new car or light truck. The credit is available to individuals and businesses

To qualify, the taxpayer must buy the vehicle:

- For their own use, not for resale
- For use primarily in the U.S.

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**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.

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**Credits for New Plug-In Electric Vehicles
Purchased in 2022 or Before (Cont.)**

Vehicles Purchased After August 16, 2022

New Final Assembly Requirement:

Taxpayers who buy and take delivery of a qualified electric vehicle between August 17, 2022, and December 31, 2022, the same rules apply, plus the vehicle *must also undergo final assembly in North America*.

To see if a model meets the final assembly requirements, check the Department of Energy's page on [Electric Vehicles with Final Assembly in North America](#)

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**Credits for New Plug-In Electric Vehicles
Purchased in 2022 or Before (Cont.)**

Purchase date vs. delivery date:

- Taxpayers who signed a written binding contract to buy a vehicle after December 31, 2021, and before August 16, 2022, but took delivery on or after August 16, 2022, **may elect to claim the credit based on the prior rules**
- For taxpayers who purchased a vehicle between August 16, 2022, and December 31, 2022, but don't take delivery of the vehicle until 2023, see [Credit for New Clean Vehicles Purchased in 2023 and After](#)




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Credits for New Plug-In Electric Vehicles Purchased in 2022 or Before (Cont.)

What is a written binding contract?

In general, a written binding contract:


- is enforceable under state law, based on the state and relevant facts and circumstances, and
- does not limit the damages a buyer or seller can receive for a breached contract, such as forfeiting a deposit or paying a pre-determined dollar amount or a percentage of the total contract price for the vehicle
- An indication of a binding contract is if a buyer has made a significant non-refundable deposit or down payment



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IRC 25E Credit for Previously Owned Vehicles

- Beginning January 1, 2023, a taxpayer who purchases a qualified previously owned electric vehicle (EV) or fuel cell vehicle (FCV) from a licensed dealer for \$25,000 or less, may be eligible for a previously owned clean vehicle tax credit .
- The credit equals 30% percent of the sale price up to a maximum credit of \$4,000.
- The credit is nonrefundable, so the buyer cannot get back more on the credit than the buyer owe in taxes. The taxpayer cannot apply any excess credit to future tax years.
- Purchases made before 2023 don't qualify.





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IRC 25E Credit for Previously Owned Vehicles (Cont.)

Who Qualifies

To qualify for a credit for purchasing a previously owned clean vehicle (EV) or a fuel cell vehicle (FCV) the taxpayer must:

- Be an individual who bought the vehicle for use and not for resale
- Not be the original owner
- Not be claimed as a dependent on another person's tax return
- Not have claimed another previously owned clean vehicle credit in the 3 years before the purchase date



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IRC 25E Credit for Previously Owned Vehicles (Cont.)

Modified adjusted gross income (MAGI) may not exceed:

- \$150,000 for married filing jointly or a surviving spouse
- \$112,500 for heads of household
- \$75,000 for all other filers

Taxpayers may use their modified AGI from the year they take delivery of the vehicle or the year before, whichever is less. If the taxpayer's income is below the threshold for one of the two years, the taxpayer can claim the credit.






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IRC 25E Credit for Previously Owned Vehicles (Cont.)

To qualify, a vehicle must meet all these requirements:

- Have a sale price of \$25,000 or less
- Have a model year at least 2 years earlier than the calendar year when you buy it. For example, a vehicle purchased in 2023 would need a model year of 2021 or older.
- Not have already been transferred after August 16, 2022, to a qualified buyer
- Have a gross vehicle weight rating of less than 14,000 pounds
- Be an eligible FCV or plug-in EV with a battery capacity of least 7 kilowatt hours
- Be for use primarily in the United States

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IRC 25E Credit for Previously Owned Vehicles (Cont.)

Qualified Vehicles and Sales

The sale qualifies only if:

- The vehicle is purchased from a dealer
- For qualified previously owned EVs, the dealer reports required information to the buyer at the time of sale and to the IRS.

A dealer is a person licensed to sell motor vehicles in a state, the District of Columbia, the Commonwealth of Puerto Rico, any other territory or possession of the United States, an Indian tribal government, or any Alaska Native Corporation.



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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



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IRC 25E Credit for Previously Owned Vehicles (Cont.)

How to Claim the Credit:

- File Form 8936 (check back soon for a revised Form 8936) that will be completed to claim the used clean vehicle credit for vehicles placed in service in 2023 and later)
- The vehicle's VIN should be entered on Form 8936
- Also, the make, model, model year and placed in service date are entered on Form 8936



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IRC 45W Credit for Commercial Clean Vehicles

Businesses and tax-exempt organizations that buy a qualified commercial clean vehicle may qualify for a clean vehicle tax credit of up to \$40,000 under Internal Revenue Code (IRC) § 45W

The credit equals the lesser of:

- 15% of the tax basis in the vehicle (30% if the vehicle is not powered by gas or diesel) or
- The incremental cost of the vehicle

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.




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IRC 45W Credit for Commercial Clean Vehicles (Cont.)

Who Qualifies:

- Businesses and tax-exempt organizations qualify for the credit.
- There is no limit on the number of credits the business can claim.
- For businesses, the credits are general business credits and non-refundable, which means the business cannot get back more on the credit than you owed in taxes. However, this credit may be carried over to a subsequent year.




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IRC 45W Credit for Commercial Clean Vehicles (Cont.)

To qualify, a vehicle must be subject to a depreciation allowance, with an exception for purchased vehicles placed in service by a tax-exempt organization.

The vehicle must also:

- Be made by a qualified manufacturer as defined in [IRC 30D\(d\)\(1\)\(C\)](#). Qualified manufacturers list is at [IRS.gov](#)
- Be for use in the business and not for resale
- Be for use primarily in the United States
- Not have been allowed a credit under IRC sections 30D or 45W




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IRC 45W Credit for Commercial Clean Vehicles (Cont.)

In addition, the vehicle must either be:


1. Treated as a motor vehicle for purposes of Title II of the Clean Air Act and manufactured primarily for use on public roads (not including a vehicle operated exclusively on a rail or rails);
2. Mobile machinery as defined in IRC 4053(8) (including vehicles that are not designed to perform a function of transporting a load over a public highway)

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**IRC 45W Credit for Commercial Clean
Vehicles (Cont.)**

The vehicle or machinery must also either be:


1. A plug-in electric vehicle that draws significant propulsion from an electric motor with a battery capacity of at least:
 - 7 kilowatt hours if the gross vehicle weight rating (GVWR) is under 14,000 pounds
 - 15 kilowatt hours if the GVWR is 14,000 pounds or more; or
2. A fuel cell motor vehicle that satisfies the requirements of IRC 30B(b)(3)(A) and (B)

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**IRC 45W Credit for Commercial Clean
Vehicles (Cont.)**

Claiming the Credit:

- IRS is finalizing a form for you to claim the credit. Please check back to www.irs.gov/cleanvehicles for updates.
- You will need to provide your vehicle's VIN along with the amount of the credit.
- The depreciable basis of the vehicle is reduced by the amount of the commercial clean vehicle credit you receive.

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**IRC 45W Credit for Commercial Clean
Vehicles (Cont.)**

How to Claim the Credit:



- File Form 8936 (check back soon for a revised Form 8936) that should be completed to claim the commercial clean vehicle credit for vehicles placed in service in 2023 and later)
- The vehicle's VIN will be reported on Form 8936
- Along with make, model, model year and placed in service date
- The depreciable basis of the vehicle is reduced by the amount of the commercial clean vehicle credit received

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Clean Vehicle Resources

- [Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit Publication](#)
- [Publication 5724, Credit for Previously Owned Clean Vehicles](#)
- [Publication 5724-A, Credit for Clean Vehicles](#)
- [Publication 5724-B, Credit for Commercial Clean Vehicles](#)
- [Publication 5724-D, Credit for Previously Owned Clean Vehicles](#)
- [Publication 5724-E, Credit for Clean Vehicles, Poster](#)
- [Publication 5724-F, Credit for Commercial Clean Vehicles](#)

[WWW.IRS.GOV/CLEANVEHICLES](http://www.irs.gov/cleanvehicles)

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TAXPAYER BEWARE: SCAMS ARE ALL AROUND

**Scams and Tax Related Identity Theft
For Individuals & Small Business**


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  **Security Summit**

The IRS, state tax agencies, and the tax community are working in partnership to combat identity theft refund fraud to protect the nation's taxpayers.

 A partnership working together to combat identity theft refund fraud
www.irs.gov/securitysummit 

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Common Scams

- 1 Email, Phishing and Malware Schemes
- 2 Fake Charities
- 3 Threatening Impersonator Phone Calls
- 4 Refund Theft
- 5 Scams targeting non-English speakers
- 6 Unscrupulous Return Preparers
- 7 Fake Employee Retention Credit Claims as seen on Instagram, Social Media platforms, radio & TV.




Spotting Phishing Emails

- 1 The email asks you to confirm personal information
- 2 The web and email addresses do not look genuine
- 3 It's poorly written
- 4 There's a suspicious attachment
- 5 The message is designed to make you panic



Preventing Online Identity Theft


- 1 Don't respond to suspicious IRS emails, Texts and Faxes
- 2 Secure your computers (i.e., firewalls, anti-virus/anti-phishing/anti-spam, etc.)
- 3 Use strong passwords
Back up critical personal information
- 4 Limit the personal information you provide on social media
- 5 Visit OnGuardOnline.gov - IRS.gov/IDTheft - StaySafeOnline.org

 **Know the Signs of Tax-Related Identity Theft**


E-Filed return rejects due to duplicate Social Security Number.

Form 14039	Department of the Treasury Internal Revenue Service	OMB Number
Identity Theft Affidavit		1545-0046


Letter from the IRS inquiring about a suspicious tax return that you did not file.

 **Know the Signs of Tax-Related Identity Theft – continued (cont.)**

- You get an IRS notice that you owe additional tax or refund offset, or that you have had collection actions taken against you for a year you did not file a tax return.
- You receive a **Form W-2** or **Form 1099** from an employer for whom you didn't work or benefits from a government agency, or IRS records indicate you received wages or other income from an employer you didn't work for.



 **Reporting Scams and Theft**

- Unsolicited emails or social media attempts to gather information that appear to be from either the IRS or an organization closely linked to the IRS, should forward the message to phishing@irs.gov
- www.IdentityTheft.gov – One-stop Resource
- Scams, fraud, refund or Economic Impact Payment theft - Treasury Inspector General for Tax Administration (TIGTA). Reports can be made online at WWW.TIPS.TIGTA.GOV



 

The Identity Protection PIN (IP PIN)



Proactively protect your federal tax account from identity theft.

  **What is the IP PIN?**



- An Identity Protection PIN (IP PIN), is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number
- Even though you may not have a filing requirement, an **IP PIN still protects your account from fraudulent filings**
- An electronically filed return filed without your IP PIN, or an incorrect IP PIN, will reject, including your return and any fraudulent returns using your Social Security Number.
- Any paper returns filed without your correct IP PIN will undergo additional scrutiny and any fraudulent returns will be removed from your account. If the return verifies to be yours, we will continue to process it.

  **IRS IP PIN Opt-in Program**

- As of January 2021, all taxpayers who can verify their identities may obtain an IP PIN to protect their tax returns
- One-time registration process
- Use online tool each January to obtain your IP PIN
- Review the process at www.irs.gov/IPPIN for additional details

  **Important Reminders**

- IP PIN protects your federal tax account from Identity Theft
- An IP PIN is valid for one calendar year, each year a new IP PIN is generated for your account
- An IP PIN must be used when filing any federal tax returns during the year including prior year returns
- **Never share your IP PIN with anyone** other than your tax preparer at the time of filing
- If unable to enroll online there are alternatives
 - Form 15227, Application for an IP PIN
 - In-Person Meeting at a local Taxpayer Assistance Office, (TAC)
- IP PIN participants must keep their address current including dependents
 - By filing Form 8822, Change of Address

  **Do not share IP PIN**

Do not share your IP PIN with anyone but your trusted tax provider

If you do your own taxes, enter IP PIN when asked by the software product

No one will call, email or text you to request your IP PIN

Quick Security Tips from the IRS:

Businesses at risk for Identity Theft



Small businesses are at risk

- 70% of cyberattacks on businesses with 100 or fewer employees
- Review and implement recommendations from the Federal Trade Commission
- "Cybersecurity for Small Business" at www.FTC.gov



Federal Trade Commission

Cybersecurity for Small Business

CYBERSECURITY FOR SMALL BUSINESS

PROTECT YOUR SMALL BUSINESS



Learn more about protecting your small business online. The Federal Trade Commission and the Small Business Administration have developed a comprehensive guide to help you understand the risks of cyberattacks and how to protect your business.

Cybersecurity Basics	Understand the NIST Cybersecurity Framework	Physical Security
Reinsurance	Phishing	Business Email Compromise
Tech Support Scams	Vendor Security	Cyber Insurance
Email Authentication	Wi-Fi & Mobile Device	Secure Remote Access





Cybersecurity basics to protect your files

- Protect your files
- Keep your security software updated
- Secure important files
- Require strong passwords for all devices
- Encrypt devices.
- Use multi-factor authentication
- Protect Your Wireless Network
- Secure your router
- Use at least WPA2 encryption

  **Phishing Scams**



- Phishing email or text
- Urgent message
- Link in email or text, or attachment to email
- May take you to a site that looks familiar, but it's part of the scam

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  **Businesses may become victims of tax-related ID Theft**


- COVID-19 scams
- **Such as the Employee Retention Credit**
- Phishing email scams
- Fraudsters may file a false business tax return or false employment tax return

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  **W-2 Scam**

- Thief poses as high-ranking company executive
- Thief asks for list of employees and W-2s
- Special reporting procedure at "Identity Theft Central" Business section click on the link below:
- [Form W-2 / SSN Data Theft: Information for Businesses and Payroll Service Providers | Internal Revenue Service \(irs.gov\)](#)

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**Form 14039-B,
Business Identity Theft Affidavit**

File Form 14039-B if:

- Reject for an e-filed return that has already been filed
- Notice about tax return the entity didn't file
- Notice about W-2s the entity didn't file
- Notice of a balance due that is not owed

See more at [Identity Theft Central | Internal Revenue Service \(irs.gov\)](#) and **click the Business section.**



Businesses: keep your EIN information current

- Use Form 8822-B to report a change of address or a change in the responsible party.
- Current information can help the IRS find a point of contact to resolve identity theft issues.



Identity Theft Central

Individuals

Businesses and Self-Employed

Information for Individuals

Information for Businesses and Self-Employed



How We Combat Identity Theft

Avoid Phishing Emails

  **Remember, the IRS will never...**

- Contact you by email, text or social media to ask for personal or financial data.
- Call to demand immediate payment using a prepaid debit card, gift card or wire transfer.
- Threaten to bring in police, immigration or other agencies to have you arrested.
- Ask for credit/debit card or other financial account information over the phone.
- Request login credentials, Social Security Numbers or other sensitive information.

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Now let's switch gears and talk about feedback

Where you talk and we listen...

— —



  **What is Issue Management Resolution System (IMRS)?**

- Provides mechanism for raising concerns
 - IRS policies, practices and procedures
 - Systemic problems
- Facilitates issue identification, resolution and feedback


To do this, you should be in contact with your rep. in whichever state society you belong to
Or you can contact Jill at [Jill A. Maniacci@irs.gov](mailto:Jill.A.Maniacci@irs.gov)



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1099-K / Inflation Reduction Act





IRS and Stakeholder Liaison is looking for real and tangible feedback concerning the 1099-K issues you may be seeing or facing out there in the practitioner world as well as what you are hearing about IRA.

Please supply your Stakeholder Liaison presenter with this feedback in the form of email to [Jill A.Maniacci@irs.gov](mailto:Jill.A.Maniacci@irs.gov)

Thank you.

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Notice & Letter Feedback Request

- IRS initiative to make notices and letters easier for taxpayers to read, understand and respond to is part of the Strategic Operating Plan made possible by the IRS funding in the Inflation Reduction Act of 2022
- Stakeholders can submit feedback via the wi.otc.cam@irs.gov mailbox
- Feedback should focus on any aspects of notices or letters people found unclear or confusing, inconsistent or incorrect, unpleasant or inappropriate in tone, or any other change they recommend
- Feedback should include the title or number of the notice or letter in the subject line of the email
- It would also be helpful if the email includes details on the submitter's experience with the notice or letter

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IRS Careers





- IRS Hiring
- Benefits
- Virtual and in-person events
- www.jobs.irs.gov
- www.usajobs.gov
- www.irs.usajobs.gov

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  **Employee Expectations**

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



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Thank You!
