



New Clean Vehicle Tax Credit Checklist

The Inflation Reduction Act includes a tax credit for qualifying new clean vehicles – and it can result in major savings. If you’ve been in the market for a vehicle, now is the perfect time to take advantage of these major savings opportunities for new clean vehicles. Visit fuelconomy.gov/newtaxcredit to learn more and see eligible models.

See requirements below*

How to qualify for the New Clean Vehicle Tax Credit

Purchasing a new clean vehicle		Check all that apply
Taxpayer Eligibility		
Taxpayer income and status	<p>The taxpayer’s modified adjusted gross income for either the current or prior year must be:</p> <ul style="list-style-type: none"> ➤ \$300,000 or less for joint filers and surviving spouses, ➤ \$225,000 or less for head of household filers, or ➤ \$150,000 or less for other filers. <p><i>Unsure if you qualify? Consult your tax advisor.</i></p>	
Vehicle Eligibility		
Vehicle type	The vehicle is an electric vehicle, plug-in hybrid electric vehicle, or fuel cell vehicle.	
Vehicle Manufacturer’s Suggested Retail Price (MSRP) including options	The MSRP of a pickup truck, van or SUV must be \$80,000 or less; for all other passenger vehicles, \$55,000 or less. See the current list of eligible models and applicable MSRP caps on FuelEconomy.gov and details about optional equipment on IRS.gov .	
Vehicle final assembly location	Final assembly must have occurred in North America. Confirm this by entering the make, model, and year of a vehicle on FuelEconomy.gov or ask your dealer for the Vehicle Identification Number (VIN) of the specific vehicle you have in mind and enter it at the Department of Energy’s VIN lookup tool .	
Critical mineral and battery requirements	<p>For vehicles placed in service on or after April 18, 2023, the vehicle must meet the critical minerals requirement (\$3,750 credit).</p> <p>For vehicles placed in service on or after April 18, 2023, the vehicle must meet the critical battery requirement (\$3,750 credit). Visit FuelEconomy.gov to determine credit amount</p>	
Time of sale report (also known as seller report)	Dealer provides buyer a time of sale report (also called a seller report), which will have information such as dealer name, address, VIN, make, model, placed in service date and maximum credit.	

If you checked **ALL** of the above, you may qualify for a full credit of \$7,500 or a partial credit of \$3,750, based on the vehicle’s battery and critical mineral requirements. Get more details on the new clean vehicle credits and [check a vehicle’s eligibility on FuelEconomy.gov](#).

*Eligible new clean vehicles must weigh less than 14,000 pounds, have at least a 7 kilowatt hours battery, and must have been placed into service starting January 1, 2023, or later. See information on [credits for New Clean Vehicles Purchased in 2023 or After](#) or [credits for New Electric Vehicles Purchased in 2022 or Before](#) on IRS.gov. You must buy the vehicle for your own use, not for resale, and use it primarily in the U.S.

Have more questions?

Visit www.irs.gov/cleanvehicles for more information on the Inflation Reduction Act’s clean vehicle tax credits.