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Clean vehicle and energy credits

The IRS is working on implementing the [Inflation Reduction Act of 2022](#). This major legislation will affect individuals, businesses, tax exempt and government entities by providing tax credits and deductions.

Clean vehicle credits

Determine whether your purchase of an electric vehicle (EV) or fuel cell vehicle (FCV) qualifies for a [tax credit](#).

Find more information on the clean vehicle credits for individuals, businesses and manufactures:

- [New Vehicles Bought 2023 or After](#)
- [New Vehicles Bought 2022 or Before](#)
- [Used Vehicles](#)
- [Commercial Vehicles](#)
- [Seller or Dealer Requirements](#)
- [Manufacturer Requirements](#)

Home energy credits

Learn more about the [energy improvement tax credits](#) for your home.

Elective pay and transferability

New ways for ensuring eligible taxpayers receive their [clean energy tax credits](#).

Credit for builders of energy-efficient homes

Contractors who build or substantially reconstruct [qualified energy-efficient homes](#) may be eligible for tax credits up to \$5,000 per home.

Energy Efficient Commercial Buildings Deduction

Building owners who place in service energy efficient commercial building property (EECBP) or energy efficient commercial building retrofit property (EEBRP) may be able to [claim a tax deduction](#).

Advanced Energy Project Credit

Manufacturers and other entities that invest in qualifying [advanced energy projects](#) may apply for a tax credit through the Department of Energy.



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Alternative Fuel Vehicle Refueling Property Credit

If you install qualified vehicle refueling and recharging property in your home or business, you may qualify for the [alternative fuel refueling property tax credit](#).

Related

- [Credits and deductions for individuals](#)
- [Business credits and deductions](#)