



Used Clean Vehicle Tax Credit Checklist



The Inflation Reduction Act includes a tax credit for qualifying used 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 used clean vehicles.

See requirements below*

How to qualify for the Used Clean Vehicle Tax Credit

Purchasing a used clean vehicle		Check all that apply
Taxpayer Eligibility		
Taxpayer income and status	The taxpayer's modified adjusted gross income for either the current year or prior year must be: <ul style="list-style-type: none"> > \$150,000 or less for joint filers and surviving spouses, > \$112,500 or less for head of household filers, or > \$75,000 or less for other filers. 	
Taxpayer status	Taxpayer must be an individual who is not a dependent that is claimed on another taxpayer's tax return and must be buying the vehicle for use and not resale.	
Taxpayer eligibility	Taxpayer must not have claimed this credit in the 3-year period prior to the sale of the qualifying vehicle. <i>Unsure if you qualify? Consult your tax advisor.</i> Note: 2023 is the first year that this credit can be claimed.	
Vehicle Eligibility		
Vehicle type and age	The vehicle is an electric vehicle, plug-in hybrid electric vehicle, or fuel cell vehicle, and the model year is at least two years earlier than the calendar year of your purchase. See the current list of eligible models on FuelEconomy.gov .	
Vehicle sale price and dealer	Vehicle sale price is \$25,000 or less and the vehicle is sold by a licensed dealer registered with the IRS. The sale price of a previously-owned clean vehicle is the total sale price agreed upon by the buyer and seller in a written contract at the time of sale, including any delivery charges and after the application of any incentives, but excluding separately-stated taxes and fees required by State or local law.	
Previous transfer status	To be a qualified sale, a transfer must be the first transfer since August 16, 2022, as shown by the vehicle history of the used clean vehicle after the sale to the person to whom the original vehicle was sold. Check the vehicle history report of the vehicle and see frequently asked questions about eligibility rules .	
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 tax credit of 30% percent of the sale price up to a maximum of \$4,000. Learn [more about the credit on IRS.gov](#) and [check a vehicle's eligibility on FuelEconomy.gov](#).

*Eligible used 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. For more information on the [Used Clean Vehicle Credit](#) check IRS.gov.

Have more questions?

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