

# IRC 30D New Qualified Plug-In Electric Drive Motor Vehicle Credit

# Updated information for consumers as of August 16, 2022

# Qualified Plug-In Electric Drive Motor Vehicles (IRC 30D)

Internal Revenue Code Section 30D provides a credit for Qualified Plug-in Electric Drive Motor Vehicles including passenger vehicles and light trucks. For vehicles acquired after 12/31/2009, the credit is equal to \$2,500 plus, for a vehicle which draws propulsion energy from a battery with at least 5 kilowatt hours of capacity, \$417, plus an additional \$417 for each kilowatt hour of battery capacity in excess of 5 kilowatt hours. The total amount of the credit allowed for a vehicle is limited to \$7,500.

The credit begins to phase out for a manufacturer's vehicles when at least 200,000 qualifying vehicles manufactured by that manufacturer have been sold for use in the United States (determined on a cumulative basis for sales after December 31, 2009). For additional information see Notice 2009-89.

Manufacturers of the vehicles listed below have provided appropriate information and have received from the Service acknowledgement of the vehicles eligibility for the credit and the amount of the qualifying credit. The list of qualified vehicles provided below applies only to vehicles acquired after December 31, 2009.

#### **Index to Manufacturers**



#### **Related Links**

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- 30D 2- or 3-Wheeled

2014	Accord Plug-In Hybrid	\$3,626
2018, 2019, 2020, 2021	Clarity Plug-In Hybrid	\$7,500

#### + AMP Electric Vehicles, Inc.

#### Audi of America, LLC

Model Year	Vehicle Description	Credit Amount
2022	Audi e-tron GT (e-tron GT/RS e-tron GT models)	\$7,500
2022	Audi e-tron S (standard and Sportback models)	\$7,500
2022	Audi Q4 50 e-tron quattro (standard and Sportback models)	\$7,500
2020, 2021, 2022	Audi e-tron Sportback	\$7,500
2019, 2021, 2022	Audi e-tron	\$7,500
2016, 2017, 2018	Audi A3 e-tron	\$4,502
2016	Audi A3 e-tron ultra	\$4,502
2021	Audi A7 55 TFSI e Quattro	\$6,712
2022	Audi A7 TFSI e Quattro	\$7,500
2020	Audi A8L PHEV	\$6,712
2021	Audi A8 L 60 TFSI e Quattro	\$6,712
2020	Audi_Q5 PHEV	\$6,712

2021	Audi Q5 55 TFSI e Quattro	\$6,712
2022	Audi Q5 TFSI e Quattr0	\$7,500

#### + Azure Dynamics, Inc.

#### BMW of North America

Model Year	Vehicle Description	Credit Amount
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan	\$7,500
2017	BMW i3 (60Ah) Sedan	\$7,500
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan with Range Extender	\$7,500
2018, 2019, 2020, 2021	BMW i3s Sedan	\$7,500
2018, 2019, 2020, 2021	BMW i3s Sedan with Range Extender	\$7,500
2022, 2023	BMW i4 eDrive40 Gran Coupe	\$7,500
2022, 2023	BMW i4 M50 Gran Coupe	\$7,500
2023	BMW i7 xDrive60	\$7,500
2014, 2015, 2016, 2017	BMW i8	\$3,793
2019, 2020	BMW i8 Coupe	\$5,669
2019, 2020	BMW i8 Roadster	\$5,669
2023	BMW iX M60	\$7,500
2022, 2023	BMW iX xDrive50	\$7,500

2020, 2021	BMW X3 xDrive30e	\$5,836
2016, 2017, 2018	BMW X5 xDrive40e	\$4,668
2021, 2022, 2023	BMW X5 xDrive45e	\$7,500
2016, 2017, 2018	BMW 330e	\$4,001
2021, 2022, 2023	BMW 330e	\$5,836
2021, 2022, 2023	BMW 330e xDrive	\$5,836
2018, 2019	BMW 530e	\$4,668
2020, 2021, 2022, 2023	BMW 530e	\$5,836
2018, 2019	BMW 530e xDrive	\$4,668
2020, 2021, 2022, 2023	BMW 530e xDrive	\$5,836
2017	BMW 740e	\$4,668
2018, 2019	BMW 740e xDrive	\$4,668
2020, 2021, 2022	BMW 745e xDrive	\$5,836

- **+** Boulder Electric Vehicles, Inc.
- + BYD Motors, Inc.
- + CODA Automotive
- + Electric Last Mile, Inc. (ELMS)
- **+** Electric Mobile Cars

- **+** Electric Vehicles International
- + Ferrari North America, Inc.
- FCA (Fiat Chrysler Automobiles) North America Holdings, LLC

Model Year	Vehicle Description	Credit Amount
2013, 2014, 2015, 2016, 2017, 2018, 2019	Fiat 500e	\$7,500
2017, 2018, 2019, 2020, 2021, 2022	Chrysler Pacifica PHEV	\$7,500
2021, 2022	Jeep Wrangler PHEV	\$7,500
2022	Jeep Grand Cherokee PHEV	\$7,500

+ Fisker Automotive, Inc.

#### Ford Motor Company

Model Year	Vehicle Description	Credit Amount
2012, 2013, 2014, 2015, 2016, 2017, 2018	Focus Electric	\$7,500
2013, 2014, 2015, 2016, 2017	C-MAX Energi	\$4,007

2013, 2014, 2015, 2016, 2017, 2018	Fusion Energi	\$4,007
2019, 2020	Fusion Energi	\$4,609
2020, 2021, 2022, 2023	Lincoln Aviator Grand Touring	\$6,534
2021, 2022	Lincoln Corsair Grand Touring (PHEV)	\$6,843
2020, 2021, 2022	Escape Plug-In Hybrid	\$6,843
2021	Mustang Mach-E First Edition Premium AWD	\$7,500
2021, 2022	Mustang Mach-E California Route 1 (AWD, RWD models)	\$7,500
2021, 2022	Mustang Mach-E Premium (AWD, RWD models)	\$7,500
2021, 2022	Mustang Mach-E Select (AWD, RWD models)	\$7,500
2021, 2022	Mustang Mach-E GT	\$7,500
2022	E-Transit	\$7,500
2022	F-150 Lightning (Standard Range, Extended Range)	\$7,500

#### General Motors, LLC- Phase Out Initiated

Taxpayers may claim the full amount of the credit up the end of the first quarter after the quarter in which the manufacturer records its sale of the 200,000th qualified vehicle. For the second and third calendar quarters, taxpayers may claim 50% of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25% of the credit. No credit is allowed after the fifth quarter. Section 4.07 of Notice 2009-89 provides that a vehicle is not "acquired" before the date on which title passes under state law.

Qualifying Vehicle	Acquired through 3/31/2019	Acquired 4/1/2019 through 9/30/2019	Acquired 10/1/2019 through 3/31/2020	Credit Available 4/1/2020
Chevrolet Bolt 2017-2019, 2020	\$7,500	\$3,750	\$1,875	\$0
Chevrolet Volt 2011-2019	\$7,500	\$3,750	\$1,875	\$0
Cadillac CT6 Plug-In 2017-2018	\$7,500	\$3,750	\$1,875	\$0
Cadillac ELR 2014, 2016	\$7,500	\$3,750	\$1,875	\$0
Chevrolet Spark EV	\$7,500	\$3,750	\$1,875	\$0
2014-2016				

#### Hyundai Motor America

Model Year	Vehicle Description	Credit Amount
2016, 2017, 2018, 2019	Sonata Plug-in Hybrid Electric Vehicle	\$4,919
2017, 2018, 2019, 2020, 2021	Ioniq Electric Battery Vehicle	\$7,500
2022	Ioniq 5 – 58 kWh	\$7,500

2022	Ioniq 5 Electric Battery Vehicle	\$7,500
2018, 2019, 2020, 2021, 2022	Ioniq Plug-In Hybrid Electric Vehicle	\$4,543
2019, 2020, 2021, 2022, 2023	Kona Electric Vehicle	\$7,500
2022	Tucson Plug-In Hybrid	\$6,587
2022, 2023	Santa Fe Plug-In Hybrid	\$6,587
2023	Genesis GV60	\$7,500
2022	Genesis G80	\$7,500

## Jaguar Land Rover North America, LLC

Model Year	Vehicle Description	Credit Amount
2019	Jaguar IPace (First Edition, HSE, SE, S models)	\$7,500
2020, 2021	Jaguar IPace (HSE, SE, S models)	\$7,500
2022, 2023	Jaguar IPace (HSE)	\$7,500
2019	Land Rover Range Rover PHEV (HSE)	\$7,087
2020, 2021	Land Rover Range Rover PHEV	\$6,295
2022	Land Rover Range Rover PHEV (HSE, Autobiography models)	\$6,295
2019	Land Rover Range Rover Sport PHEV (HSE)	\$7,087
2022	Land Rover Range Rover Sport PHEV (HSE)	\$6,295

2020, 2021, 2022	Land Rover Range Rover Sport PHEV	\$6,295
2023	Land Rover Range Rover SE PHEV	\$7,500
2023	Land Rover Range Rover Sport Autobiography PHEV	\$7,500

#### + Kandi (Zhejiang Kandi Vehicles Co., Ltd.)

#### **+** Karma Automotive LLC

#### **◯** Kia America, Inc.

Model Year	Vehicle Description	Credit Amount
2015, 2016, 2017, 2018, 2019, 2020	Soul Electric	\$7,500
2017, 2018, 2019, 2020	Optima Plug-In Hybrid	\$4,919
2018, 2019, 2020, 2021, 2022	Niro Plug-In Hybrid	\$4,543
2019, 2020, 2021, 2022	Niro EV	\$7,500
2022	EV 6 (58 khw, 77.4 khw)	\$7,500
2022	Sorento Plug-In Hybrid	\$6,587

#### Lucid USA, Inc.

Model Year	Vehicle Description	Credit Amount	
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2022	Lucid Air Dream Edition	\$7,500
2022	Lucid Air Grand Touring	\$7,500

#### McLaren Automotive, Inc.

#### Mazda Motor of America, Inc.

Model Year	Vehicle Description	Credit Amount
2022	Mazda MX-30	\$7,500

#### Mercedes-Benz USA, LLC

Model Year	Vehicle Description	Credit Amount
2022	AMG EQS Sedan	\$7,500
2022	EQS 450+	\$7,500
2022	EQS 580 4Matic	\$7,500
2014, 2015, 2016, 2017	B-Class EV (B250e)	\$7,500
2015, 2016, 2017	S550e PHEV	\$4,460 (revised 1/24/2018)
2016, 2017, 2018	GLE550e 4m PHEV	\$4,460 (revised 1/24/2018)
2018, 2019	GLC350e 4M PHEV	\$4,460
2020	GLC350e 4M EQ	\$6,462
2020	S560e EQ PHEV	\$6,462

2016, 2017, 2018	C350e PHEV	\$3,501 (revised 1/24/2018)
2013, 2014, 2015, 2016, 2017, 2018	smart Coupe EV	\$7,500
2019	smart EQ Fortwo Coupe	\$7,500
2013, 2014, 2015, 2017, 2018	smart Cabrio EV	\$7,500
2019	smart EQ Fortwo Cabrio	\$7,500

#### MINI USA

Model Year	Vehicle Description	Credit Amount
2018, 2019	MINI Cooper S E Countryman ALL4	\$4,001
2020, 2021, 2022, 2023	MINI Cooper S E Countryman ALL4	\$5,002
2020, 2021, 2022, 2023	MINI Cooper S E Hardtop	\$7,500

#### Mitsubishi Motors North America, Inc.

Model Year	<b>Vehicle Description</b>	Credit Amount
2012, 2014, 2016, 2017	i-MiEV [Electric Vehicle]	\$7,500
2018, 2019, 2020	Outlander PHEV	\$5,836
2021, 2022	Outlander PHEV	\$6,587

2023	Outlander PHEV	\$7,500

#### Nissan North America

Model Year	Vehicle Description	Credit Amount
2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022	Nissan LEAF	\$7,500
2023	Nissan LEAF S	\$7500
2023	Nissan LEAF SV Plus	\$7500
2023	ARIYA ENGAGE FWD	\$7500
2023	ARIYA EMPOWER+ FWD	\$7500
2023	ARIYA VENTURE+ FWD	\$7500
2023	ARIYA EVOLVE+ FWD	\$7500
2023	ARIYA PREMIERE FWD	\$7500

#### Polestar Automotive USA Inc.

Model Year	Vehicle Description	Credit Amount
2020, 2021	Polestar 1	\$7,500
2021	Polestar 2	\$7,500

2022	Polestar 2 – Long Range (single motor	\$7,500
	and dual motor)	

### Porsche Cars North America, Inc.

Model Year	Vehicle Description	Credit Amount
2015	918 Spyder	\$3,667
2015, 2016, 2017, 2018	Cayenne S E-Hybrid	\$5,336
2019, 2020	Cayenne E-Hybrid	\$6,712
2021, 2022	Cayenne E-Hybrid	\$7,500
2020	<ul><li>Cayenne</li><li>E-Hybrid Coupe</li><li>Turbo S E-Hybrid</li><li>Turbo S E-Hybrid Coupe</li></ul>	\$6,712
2021, 2022	<ul><li>Cayenne</li><li>E-Hybrid Coupe</li><li>Turbo S E-Hybrid</li><li>Turbo S E-Hybrid Coupe</li></ul>	\$7,500
2014, 2015, 2016	Panamera S E-Hybrid	\$4,752
2022	Panamera Turbo S E-Hybrid Sport Turismo	\$7,500

2018	Panamera 4 PHEV:  • 4 E-Hybrid  • 4 E-Hybrid Sport Turismo  • 4 E-Hybrid Executive  • Turbo S E-Hybrid  • Turbo S E-Hybrid Executive  • Turbo S E-Hybrid Sport  Turismo	\$6,670
2019, 2020	Panamera 4 PHEV:  • 4 E-Hybrid  • 4 E-Hybrid Sport Turismo  • 4 E-Hybrid Executive  • Turbo S E-Hybrid  • Turbo S E-Hybrid Executive  • Turbo S E-Hybrid Sport  Turismo	\$6,712
2021	Panamera 4 PHEV:  • 4 E-Hybrid  • 4 E-Hybrid Sport Turismo  • 4 S E-Hybrid  • 4 S E-Hybrid Executive  • 4 S E-Hybrid Sport Turismo  • 4 E-Hybrid Executive  • Turbo S E-Hybrid  • Turbo S E-Hybrid Executive  • Turbo S E-Hybrid Sport  Turismo	\$7,500

2022	Panamera 4 PHEV:  • 4 E-Hybrid  • 4 E-Hybrid Executive  • 4 E-Hybrid Sport Turismo  • 4 S E-Hybrid  • 4 S E-Hybrid Executive  • 4 S E-Hybrid Sport Turismo  • Turbo S E-Hybrid  • Turbo S E-Hybrid	\$7,500
2020	Taycan EV  • 4S  • Turbo  • Turbo S	\$7,500
2021, 2022	<ul> <li>Taycan EV</li> <li>Taycan</li> <li>4 Cross Turismo</li> <li>4 S Cross Turismo</li> <li>Turbo Cross Turismo</li> <li>Turbo S Cross Turismo</li> <li>4 S</li> <li>Turbo</li> <li>Turbo S</li> <li>GTS</li> <li>GTS Sport Turismo</li> </ul>	\$7,500

#### Rivian Automotive, LLC

Model Year	Vehicle Description	Credit Amount
2022	Rivian R1T	\$7,500
2022	Rivian R1S	\$7,500
2022	Rivian EDV 700	\$7,500

#### Smart USA Distributor, LLC

#### Subaru Corporation

Model Year	<b>Vehicle Description</b>	Credit Amount
2019, 2020, 2021, 2022	Crosstrek Hybrid	\$4,502
2023	Solterra	\$7,500

#### Tesla, Inc. - Phase Out initiated

Taxpayers may claim the full amount of the credit up the end of the first quarter after the quarter in which the manufacturer records its sale of the 200,000th qualified vehicle. For the second and third calendar quarters, taxpayers may claim 50% of the credit. For the fourth and fifth calendar quarters, taxpayers may claim 25% of the credit. No credit is allowed after the fifth quarter. Section 4.07 of Notice 2009-89 provides that a vehicle is not "acquired" before the date on which title passes under state law.

Qualifying Vehicle	Acquired through 12/31/2018	Acquired 1/1/2019 through 6/30/2019	Acquired 7/1/2019 through 12/31/2019	Credit available 1/1/2020
Roadster 2008-2011	\$7,500	\$3,750	\$1,875	\$0

<b>Model S</b> 2012-2020	\$7,500	\$3,750	\$1,875	\$0
<b>Model X</b> 2016-2020	\$7,500	\$3,750	\$1,875	\$0
Model 3 Standard Range 2020	\$7,500	\$3,750	\$1,875	\$0
Model 3 Standard Range Plus 2019-2020	\$7,500	\$3,750	\$1,875	\$0
Model 3 Long Range 2017-2020	\$7,500	\$3,750	\$1,875	\$0
Model 3 Long Range AWD and AWD Performance 2018-2020	\$7,500	\$3,750	\$1,875	\$0
Model 3 Mid Range 2018-2020	\$7,500	\$3,750	\$1,875	\$0

## **+** Think NA

**─** Toyota Motor Sales, U.S.A., Inc.

Model Year	Vehicle Description	Credit Amount	
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2017, 2018, 2019, 2020, 2021, 2022	Prius Prime Plug-in Hybrid	\$4,502
2012, 2013, 2014, 2015	Prius Plug-in Electric Drive Vehicle	\$2,500
2012, 2013, 2014	RAV4 EV	\$7,500
2021, 2022	RAV4 Prime Plug-In Hybrid	\$7,500
2022	Lexus NX Plug-In Hybrid	\$7,500

#### + VIA Motors, Inc.

#### Volkswagen Group of America

Model Year	Vehicle Description	Credit Amount
2021	Volkswagen ID.4 (First Edition, Pro, Pro S, AWD Pro, AWD Pro S models)	\$7,500
2015, 2016, 2017, 2018, 2019	Volkswagen e-Golf	\$7,500

#### Volvo Car North America, LLC

Model Year	Vehicle Description	Credit Amount
2023	C40 Recharge Twin (AWD BEV)	\$7,500
2022	C40 Recharge Pure Electric	\$7,500
2019	S60	\$5,002

2023	S60 T8 Recharge (Extended Range)	\$7,500
2020, 2021, 2022	S60	\$5,419
2022	S60 Extended Range	\$7,500
2018, 2019	S90	\$5,002
2020, 2021, 2022	S90	\$5,419
2022	S90 Extended Range	\$7,500
2023	S90 T8 Recharge (Extended Range)	\$7,500
2020, 2021, 2022	V60	\$5,419
2022, 2023	V60 Extended Range	\$7,500
2023	XC40 Recharge Twin (AWD BEV)	\$7,500
2021, 2022	XC40 Recharge Pure Electric P8 AWD	\$7,500
2018, 2019	XC60	\$5,002
2020, 2021, 2022	XC60	\$5,419
2022	XC60 Extended Range	\$7,500
2023	XC60 T8 Recharge (Extended Range)	\$7,500
2016, 2017	XC90	\$4,585
2018, 2019	XC90	\$5,002
2020, 2021, 2022	XC90	\$5,419

2022	XC90 Extended Range	\$7,500
2018, 2019	XC90 Excellence	\$5,002
2023	XC90 T8 Recharge (Extended Range)	\$7,500





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