

Tax Credits for Alternately Fueled Vehicles

Type	Eligible Purchase Dates	Credit Amount	Requirements	Phase-out / Termination	Point of Contact
Plug-in Hybrid Electric Vehicles (PHEVs)	December 31, 2009 - December 31, 2011	\$2,500.00 - \$7,500.00 Based on the capacity of the battery used in the vehicle	<ol style="list-style-type: none"> 1) Must be made by manufacturer. 2) Must be treated as a motor vehicle (CAA title II) 3) Gross vehicle weight not >14,000lbs 4) Propelled by significant extent by electric motor with battery capacity of ≥4 kWh and capable of being recharged 5) It must be a new vehicle 6) Vehicle acquired for use or lease by the taxpayer 7) Vehicle used mostly in the United States 8) Must be placed in service during or after the 2010 year 	The credit begins to phase out for vehicles at the beginning of the second calendar quarter after the manufacturer produces 200,000 eligible plug-in vehicles, counting from January 1, 2010.	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/
Electric Vehicles	December 31, 2009 - December 31, 2011	\$2,500.00 - \$7,500.00 Based on the capacity of the battery used in the vehicle	<ol style="list-style-type: none"> 1) Must be made by manufacturer. 2) Must be treated as a motor vehicle (CAA title II) 3) Gross vehicle weight not >14,000lbs 4) Propelled by significant extent by electric motor with battery capacity of ≥4 kWh and capable of being recharged 5) It must be a new vehicle 6) Vehicle acquired for use or lease by the taxpayer 7) Vehicle used mostly in the United States 8) Must be placed in service during or after the 2010 year 	The credit begins to phase out for vehicles at the beginning of the second calendar quarter after the manufacturer produces 200,000 eligible plug-in vehicles (i.e. plug-in hybrids and EVs), counting from January 1, 2010.	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/
Plug-In Electric Vehicle Conversions	December 31, 2009 - December 31, 2011	10% of conversion cost, not to exceed \$4,000.00	<ol style="list-style-type: none"> 1) Must be placed in service after February 17, 2009. 2) Tax payer may claim this credit even if the taxpayer claimed a hybrid vehicle credit for the same vehicle earlier in the year. 	December 31, 2011	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/
Low-speed Electric Vehicles	December 31, 2009 - December 31, 2011	10% of cost, not to exceed \$2,500.00	Low-speed Electric Vehicles, electric motorcycles, and three-wheeled electric vehicles	December 31, 2011	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/
Fuel Cell Motor Vehicle Tax Credit	December 31, 2009 - December 31, 2014	Tax credit of \$4,000 for the purchase of qualified light-duty fuel cell vehicle	<ol style="list-style-type: none"> 1) Credits also available for medium- and heavy-duty fuel cell vehicles. 2) Credit amounts based on vehicle weight. 3) Vehicle manufacturers must follow the procedures as published in Notice 2008-33 in order to certify to the IRS that a vehicle meets certain requirements to claim fuel cell vehicle credit. 	December 31, 2014	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/
Alternative Fuel Infrastructure Tax Credit	December 31, 2005 - December 31, 2011	For 2011: up to 30% of cost, not to exceed \$30,000.00	<ol style="list-style-type: none"> 1) Qualified alternative fuels: natural gas, liquefied petroleum gas, hydrogen, electricity, E85, or diesel fuel blends containing a minimum of 20% biodiesel. 2) Credit up to 30% cost, not to exceed \$30,000 if equipment is placed into service in 2011. 3) Fueling station owners can apply for the credit for each location they build. 4) Consumers who buy qualified residential fueling equipment may receive a tax credit of \$1,000. 	December 31, 2011	U.S. IRS Phone: (800) 829-1040 http://www.irs.gov/