



Credits for New Electric Vehicles Purchased in 2022 or Before

If you bought a new, qualified plug-in electric vehicle (EV) in 2022 or before, you may be eligible for a clean vehicle tax credit up to \$7,500 under Internal Revenue Code Section 30D.

The credit equals:

- \$2,917 for a vehicle with a battery capacity of at least 5 kilowatt hours (kWh)
- Plus \$417 for each kWh of capacity over 5 kWh

The maximum credit is \$7,500. It is nonrefundable, so you can't get back more on the credit than you owe in taxes. You can't apply any excess credit to future tax years.

Find information on credits for [used clean vehicles](#) and [new EVs purchased in 2023 or after](#).

Who Qualifies

You may qualify for a credit up to \$7,500 for buying a qualified new car or light truck. The credit is available to individuals and businesses.

To qualify, you must buy the vehicle:

- For your own use, not for resale
- For use primarily in the U.S.

Qualified Vehicles


To qualify, a vehicle must:

- Have an external charging source
- Have a gross vehicle weight rating of less than 14,000 pounds
- Be made by a [manufacturer that hasn't sold more than 200,000 EVs in the U.S.](#)

You can find your vehicle's weight on the vehicle's window sticker.

Vehicles Purchased After August 16, 2022: New Final Assembly Requirement

If you buy and take delivery of a qualified electric vehicle between August 17, 2022 and December 31, 2022, the same rules apply, plus the vehicle **must also undergo final assembly in North America.**

To see if your model meets the assembly requirements, check the Department of Energy's page on [Electric Vehicles with Final Assembly in North America](#) . On that page you can:

- Confirm the assembly location for your specific vehicle using the VIN Decoder tool under "Specific Assembly Location Based on VIN."
- Check a list of qualifying Model Year 2022 and early Model Year 2023 electric vehicles under "For Vehicles Purchased before January 1, 2023."

Because some models are built in multiple locations, you should check both criteria for any specific vehicle.

Purchase date vs. delivery date

If you entered a written binding contract to buy a vehicle before August 16, 2022, but took possession on or after August 16, 2022, and before January 1, 2023, you may claim the credit based on the prior rules and disregard the assembly requirement.

If you purchased a vehicle between August 16, 2022 and December 31, 2022 **but don't take delivery of the vehicle until 2023**, see [Credit for New Clean Vehicles Purchased in 2023 and After](#).

What is a written binding contract?

In general, a written binding contract :

- is enforceable under state law, based on the state and relevant facts and circumstances, and
- does not limit the damages a buyer or seller can receive for a breached contract, such as forfeiting a deposit or paying a pre-determined dollar amount or a percentage of the total contract price for the vehicle.

An indication of a binding contract is if a buyer has made a significant non-refundable deposit or down payment.

How to Claim the Credit

To claim the credit for a vehicle you took possession of in 2022, file [Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit \(Including Qualified Two-Wheeled Plug-in Electric Vehicles\)](#) with your 2022 tax return. You will need to provide your vehicle's VIN.

For Vehicles Purchased Before 2022

If you missed claiming a credit for an electric vehicle purchased before 2022, you may be able to claim it by filing an amended return for the tax year when you took possession of the vehicle.

The credit for qualified 2-wheeled plug-in electric vehicles expired in 2022. If you bought a 2-wheeled vehicle in 2021, but placed it in service during 2022, you may still be able to claim the credit for 2022. If you bought it after 2021, you can't claim the credit.

See [Instructions for Form 8936 \(01/2022\)](#).

Related

- [Credits for New Clean Vehicles Purchased in 2023 or After](#)
- [Used Clean Vehicle Credit](#)
- [Commercial Clean Vehicle Credit](#)

- [Credits and Deductions Under the Inflation Reduction Act of 2022](#)
- [Frequently Asked Questions About the New, Previously Owned and Qualified Commercial Clean Vehicles Credit](#)

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