



**Note:**

-Hybrid car uses both gas and electric. Plug-in vehicles are all electric.

-Hybrid cars is limited to \$4,000 Alternative Motor Vehicle Credit.

-Plug-in cars can go up to \$7,500 Plug-in Vehicle credit depending on make and model of car.

-For list of qualified plug-in vehicles and their equivalent credit, click link below:

<https://www.irs.gov/businesses/irc-30d-new-qualified-plug-in-electric-drive-motor-vehicle-credit> , select car's make, then, select car's model

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

## 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

▼ **American Honda Motor Co., Inc.**

Model Year	Vehicle Description	Credit Amount
2014	Accord Plug-In Hybrid	\$3,626

2018, 2019	Clarity Plug-In Hybrid	\$7,500
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✓ **AMP Electric Vehicles, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2012	AMP GCE Electric Vehicle	\$7,500
2012	AMP MLE Electric Vehicle	\$7,500

✓ **Audi of America, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2019	Audi e-tron SUV	\$7,500
2016, 2017, 2018	Audi A3 e-tron	\$4,502
2016	Audi A3 e-tron ultra	\$4,502

✓ **Azure Dynamics, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2011, 2012	Azure Dynamics Transit Connect Electric Vehicle	\$7,500

✓ **BMW of North America**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2014, 2015, 2016, 2017, 2018, 2019	BMW i3 Sedan	\$7,500
2017	BMW i3 (60Ah) Sedan	\$7,500
2014, 2015, 2016, 2017, 2018, 2019	BMW i3 Sedan with Range Extender	\$7,500
2018, 2019	BMW i3s Sedan	\$7,500
2018, 2019	BMW i3s Sedan with Range Extender	\$7,500
2014, 2015, 2016, 2017	BMW i8	\$3,793
2019	BMW i8 Coupe	\$5,669
2019	BMW i8 Roadster	\$5,669
2016, 2017, 2018	BMW X5 xDrive40e	\$4,668
2016, 2017, 2018	BMW 330e	\$4,001
2018, 2019	BMW 530e	\$4,668
2020	BMW 530e	\$5,836
2018, 2019	BMW 530e xDrive	\$4,668
2020	BMW 530e xDrive	\$5,836

2017	BMW 740e	\$4,668
2018, 2019	BMW 740e xDrive	\$4,668
2020	BMW 745e xDrive	\$5,836
2018, 2019	MINI Cooper S E Countryman ALL4	\$4,001

✓ **Boulder Electric Vehicles, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2013	Boulder Electric Delivery Van DV-500	\$7,500
2013	Boulder Electric Shuttle DV500	\$7,500
2013	Boulder Electric Flat Bed DV-500	\$7,500
2013	Boulder Electric Service Body DV-500	\$7,500

✓ **BYD Motors, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2012, 2013, 2014, 2015, 2016, 2017	BYD e6 Electric Vehicle	\$7,500

✓ **CODA Automotive**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2010, 2012	CODA Sedan (Electric Vehicle Manufactured by CODA Automotive Inc.)	\$7500

✓ **Electric Vehicles International**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2011, 2012	Electric Vehicles International (EVI) EVI-MD (Medium Duty) Electric truck	\$7,500
2011, 2012	Electric Vehicles International (EVI) EVI-WI (Walk-In) Electric truck	\$7,500

✓ **Electric Mobile Cars**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2010	EMC Model E36 7 Passenger Wagon (Electric Vehicle Manufactured by Electric Mobile Cars)	\$7,500
2010	EMC Model E36t Pick-up Truck (Electric Vehicle Manufactured by Electric Mobile Cars)	\$7,500

2010	EMC Model E36v Utility Van (Electric Vehicle Manufactured by Electric Mobile Cars)	\$7,500
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✓ **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	Chrysler Pacifica PHEV	\$7,500

✓ **Fisker Automotive, Inc.**

Model Year	Vehicle Description	Credit Amount
2012	Fisker Karma Sedan	\$7,500

✓ **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
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✓ **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.

<b>Qualifying Vehicle</b>	<b>Acquired through 3/31/2019</b>	<b>Acquired 4/1/2019 through 9/30/2019</b>	<b>Acquired 10/1/2019 through 3/31/2020</b>	<b>Credit Amount</b>
Chevrolet Bolt 2017-2019	\$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 2014-2016	\$7,500	\$3,750	\$1,875	\$0

✓ **Hyundai**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2016, 2017, 2018, 2019	Sonata Plug-in Hybrid Electric Vehicle	\$4,919
2017, 2018, 2019	Ioniq Electric Battery Vehicle	\$7,500
2018, 2019	Ioniq Plug-In Hybrid Electric Vehicle	\$4,543
2019	Kona Electric Vehicle	\$7,500

✓ **Jaguar Land Rover North America, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2019	Jaguar IPace (First Edition, HSE, SE, S models)	\$7,500
2020	Jaguar IPace (HSE, SE, S models)	\$7,500
2019	Land Rover Range Rover PHEV (HSE)	\$7,087
2020	Range Rover PHEV	\$6,295
2019	Land Rover Range Rover Sport PHEV (HSE)	\$7,087
2020	Range Rover Sport PHEV	\$6,295

✓ **Kandi (Zhejiang Kangdi Vehicles Co., Ltd.)**



<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2019, 2020	Kandi EX3	\$7,500
2019, 2020	Kandi K22	\$7,500
2020	Kandi K23	\$7,500

✓ **Karma**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2018	Revero	\$7,500

✓ **Kia Motors America, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2015, 2016, 2017, 2018, 2019	Soul Electric	\$7,500
2017, 2018, 2019	Optima Plug-In Hybrid	\$4,919
2018, 2019	Niro Plug-In Hybrid	\$4,543
2019	NIRO EV	\$7,500

✓ **Mercedes-Benz USA, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
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
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

✓ **Mitsubishi Motors North America, Inc.**

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

✓ **Nissan North America**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019	Nissan LEAF	\$7,500

✓ **Polestar Automotive USA Inc.**

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

✓ **Porsche Cars North America, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2015	918 Spyder	\$3,667
2015, 2016, 2017, 2018	Cayenne S E-Hybrid	\$5,336
2019	Cayenne S E-Hybrid	\$6,712
2014, 2015, 2016	Panamera S E-Hybrid	\$4,752

2018	Panamera 4 PHEV: <ul style="list-style-type: none"> <li>• E-Hybrid</li> <li>• E-Hybrid Sport Turismo</li> <li>• E-Hybrid Executive</li> <li>• Turbo S E-Hybrid</li> <li>• Turbo S E-Hybrid Executive</li> </ul>	\$6,670
2019, 2020	Panamera 4 PHEV: <ul style="list-style-type: none"> <li>• E-Hybrid</li> <li>• E-Hybrid Sport Turismo</li> <li>• E-Hybrid Executive</li> <li>• Turbo S E-Hybrid</li> <li>• Turbo S E-Hybrid Executive</li> <li>• Turbo S E-Hybrid Sport Turismo</li> </ul>	\$6,712
2020	Taycan Turbo EV	\$7,500
2020	Taycan Turbo S EV	\$7,500

✓ **Smart USA Distributor, LLC**

See **Mercedes-Benz USA, LLC.**

✓ **Subaru Corporation**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2019, 2020	Crosstrek Hybrid	\$4,502

✓ **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.

<b>Qualifying Vehicle</b>	<b>Acquired through 12/31/2018</b>	<b>Acquired 1/1/2019 through 6/30/2019</b>	<b>Acquired 7/1/2019 through 12/31/2019</b>	<b>Credit available 1/1/2020</b>
<b>Roadster</b> 2008-2011	\$7,500	\$3,750	\$1,875	\$0
<b>Model S</b> 2012-2019	\$7,500	\$3,750	\$1,875	\$0
<b>Model X</b> 2016-2019	\$7,500	\$3,750	\$1,875	\$0
<b>Model 3 Standard Range Plus</b>	\$7,500	\$3,750	\$1,875	\$0
<b>Model 3 Long Range</b> 2017-2019	\$7,500	\$3,750	\$1,875	\$0
<b>Model 3 Long Range AWD and AWD Performance</b> 2019	\$7,500	\$3,750	\$1,875	\$0

<b>Model 3 Mid Range</b> 2018-2019	\$7,500	\$3,750	\$1,875	\$0
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✓ **Think NA**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2011	Think City EV (Electric Vehicle)	\$7,500

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

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2017, 2018, 2019	Toyota Prius Prime Plug-in Hybrid	\$4,502
2012, 2013, 2014, 2015	Toyota Prius Plug-in Electric Drive Vehicle	\$2,500
2012, 2013, 2014	Toyota RAV4 EV	\$7,500

✓ **VIA Motors, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
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2014	VIA 2500 Extended Range Electric Passenger Van	\$7,500
2014	VIA 1500 Extended Range Electric Truck 4WD (All body styles)	\$7,500
2014	VIA 2500 Extended Range Electric Cargo Van	\$7,500
2014	VIA 1500 Extended Range Electric Truck 2WD (All body styles)	\$7,500

✓ **Volkswagen Group of America**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2015, 2016, 2017, 2018, 2019	Volkswagen e-Golf	\$7,500

✓ **Volvo Cars of North America, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2018, 2019	XC90	\$5,002
2018, 2019	XC90 Excellence	\$5,002
2018, 2019	XC60	\$5,002
2018, 2019	S90	\$5,002
2016, 2017	XC-90 T8 Twin Engine Plug in Hybrid	\$4,585

✓ **Wheego Electric Cars, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2011	Wheego LiFe Electric Vehicle	\$7,500

✓ **Zenith Motors, Inc.**

<b>Model Year</b>	<b>Vehicle Description</b>	<b>Credit Amount</b>
2014, 2015, 2016, 2017	Electric Van	\$7,500
2016, 2017	Electric Minibus	\$7,500

## Related Links

- [30D Quarterly Sales](#)
- [30D Sales Definition Clarification](#)