



New Electric Vehicle Federal Tax Credit Eligibility Form

The Inflation Reduction Act, signed into law August 16, 2022, includes a Clean Vehicle Tax Credit, which allows eligible individuals to claim a federal tax credit for the purchase of eligible NEW electric vehicles. Under IRS rules, dealers are obligated to provide this New Electric Vehicle Federal Tax Credit Eligibility Form to purchasers of eligible electric vehicles **no later than the date of vehicle purchase**. Individuals are urged to consult with their own tax, legal or accounting professional or advisor regarding their eligibility to claim the Clean Vehicle Tax Credit, including whether their modified adjusted gross income is below the applicable thresholds (\$150,000 for a single filing taxpayer, \$225,000 for a head of household, and \$300,000 for a joint filer).

Customers that lease an eligible electric vehicle are not entitled to claim the Clean Vehicle Tax Credit.

Inflation Reduction Act / Clean Vehicle Tax Credit for New Vehicles

Yes, this vehicle qualifies for the Inflation Reduction Act / Clean Vehicle Tax Credit.¹

CUSTOMER NAME _____

CUSTOMER'S TAX ID (e.g., SSN) _____

FULL VIN _____

VEHICLE SALES PRICE \$ _____

DATE OF SALE _____

DEALERSHIP NAME _____

DEALER TAX I.D. _____

BATTERY CAPACITY 65kWh

THE ORIGINAL USE OF THIS VEHICLE COMMENCES WITH CUSTOMER.

THE MAXIMUM CLEAN VEHICLE TAX CREDIT ALLOWABLE ON THIS VEHICLE IS* \$ _____

*To confirm eligibility and maximum Clean Vehicle Tax Credit, please visit

<https://evlive.gm.com/ev-tax-credit>

No, this vehicle DOES NOT qualify for the Inflation Reduction Act / Clean Vehicle Tax Credit for New Vehicles.

Under penalties of perjury, I declare that I have examined this report submitted to the IRS pursuant to Revenue Procedure 2022-42 by (insert legal name of seller)[_____ ("Seller"), and to the best of my knowledge and belief I certify that this report is true, correct, and complete.

I declare that I have binding authority and am authorized to make and sign this declaration on behalf of Seller.

Authorized Seller Representative Signature _____

¹This vehicle qualifies as a New Clean Vehicle under the Clean Vehicle Credit found in Section 30D of the Internal Revenue Code, as enacted on August 16, 2022 as part of the Inflation Reduction Act (IRA), pending the issuance of implementing guidance from the U.S. Department of the Treasury. Your personal eligibility to claim the Section 30D tax credit depends on your own individual circumstances, including whether your adjusted gross income for the current or preceding taxable year exceeds the income thresholds contained in Section 30D. You should consult with your own tax, accounting or legal professional or advisor to confirm your eligibility for the Clean Vehicle Credit or if you have questions regarding your qualification to claim the credit. This information does not constitute tax, accounting, or legal advice.