



# TaxNewsFlash

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## IRS provides FAQs on clean vehicle credits for new, previously owned and commercial vehicles

The IRS today released [“frequently asked questions” \(FAQs\)](#) [PDF 363 KB] about clean vehicle credits for new, previously owned and commercial clean vehicles.

H.R. 5376 (commonly called the “Inflation Reduction Act of 2022” (IRA)) made several changes to the new clean vehicle credit for qualified plug-in electric drive motor vehicles, including adding fuel cell vehicles. The IRA also added a new credit for previously owned and commercial clean vehicles.

According to the accompanying IRS release—[IR-2022-231](#) (December 29, 2022)—the FAQs provide detail on how the IRA revises the new clean vehicle credit for individuals and businesses, and information on the previously owned clean vehicle credit for individuals, and the new credit for qualified commercial clean vehicles.

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