



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, 2020, 2021	Clarity Plug-In Hybrid	\$7,500

Related Links

- [30D Quarterly Sales](#)
- [30D Manufacturer FAQs - updated for Coronavirus](#)

⊖ AMP Electric Vehicles, Inc.

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

⊖ Audi of America, LLC

Model Year	Vehicle Description	Credit Amount
2020, 2021, 2022	Audi e-tron Sportback	\$7,500
2019, 2021, 2022	Audi e-tron	\$7,500
2016, 2017, 2018	Audi A3 e-tron	\$4,502
2016	Audi A3 e-tron ultra	\$4,502
2021	Audi A7 55 TFSI e Quattro	\$6,712
2022	Audi A7 TFSI e Quattro	\$7,500
2020	Audi A8L PHEV	\$6,712
2021	Audi A8 L 60 TFSI e Quattro	\$6,712
2020	Audi_Q5 PHEV	\$6,712
2021	Audi Q5 55 TFSI e Quattro	\$6,712
2022	Audi Q5 TFSI e Quattr0	\$7,500

⊖ Azure Dynamics, Inc.

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

BMW of North America

Model Year	Vehicle Description	Credit Amount
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan	\$7,500
2017	BMW i3 (60Ah) Sedan	\$7,500
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan with Range Extender	\$7,500
2018, 2019, 2020, 2021	BMW i3s Sedan	\$7,500
2018, 2019, 2020, 2021	BMW i3s Sedan with Range Extender	\$7,500
2014, 2015, 2016, 2017	BMW i8	\$3,793
2019, 2020	BMW i8 Coupe	\$5,669
2019, 2020	BMW i8 Roadster	\$5,669
2020, 2021	BMW X3 xDrive30e	\$5,836
2016, 2017, 2018	BMW X5 xDrive40e	\$4,668
2021, 2022	BMW X5 xDrive45e	\$7,500
2016, 2017, 2018	BMW 330e	\$4,001
2021, 2022	BMW 330e	\$5,836
2021, 2022	BMW 330e xDrive	\$5,836

2018, 2019	BMW 530e	\$4,668
2020, 2021, 2022	BMW 530e	\$5,836
2018, 2019	BMW 530e xDrive	\$4,668
2020, 2021, 2022	BMW 530e xDrive	\$5,836
2017	BMW 740e	\$4,668
2018, 2019	BMW 740e xDrive	\$4,668
2020, 2021, 2022	BMW 745e xDrive	\$5,836

⊖ Bentley Motors, Inc.

Model Year	Vehicle Description	Credit Amount
2020, 2021	Bentayga Hybrid SUV	\$7,500

⊖ Boulder Electric Vehicles, Inc.

Model Year	Vehicle Description	Credit Amount
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.

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

− CODA Automotive

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

− Electric Vehicles International

Model Year	Vehicle Description	Credit Amount
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

Model Year	Vehicle Description	Credit Amount
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

⊖ Ferrari North America, Inc.

Model Year	Vehicle Description	Credit Amount
2020, 2021	SF90 Stradale	\$3,501

⊖ 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, 2020, 2021, 2022	Chrysler Pacifica PHEV	\$7,500
2021, 2022	Jeep Wrangler 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
2020, 2021, 2022	Lincoln Aviator Grand Touring	\$6,534
2021	Lincoln Corsair Reserve Grand Touring (PHEV)	\$6,843
2020, 2021, 2022	Escape Plug-In Hybrid	\$6,843
2021	Mustang Mach-E First Edition Premium AWD	\$7,500
2021	Mustang Mach-E California Route 1	\$7,500
2021	Mustang Mach-E Premium AWD	\$7,500
2021	Mustang Mach-E Premium RWD	\$7,500
2021	Mustang Mach-E Select AWD	\$7,500
2021	Mustang Mach-E Select RWD	\$7,500
2021	Mustang Mach-E GT	\$7,500

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.

Qualifying Vehicle	Acquired through 3/31/2019	Acquired 4/1/2019 through 9/30/2019	Acquired 10/1/2019 through 3/31/2020	Credit Available 4/1/2020
Chevrolet Bolt 2017-2019, 2020	\$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 Motor America

Model Year	Vehicle Description	Credit Amount
-------------------	----------------------------	----------------------

2016, 2017, 2018, 2019	Sonata Plug-in Hybrid Electric Vehicle	\$4,919
2017, 2018, 2019, 2020, 2021	Ioniq Electric Battery Vehicle	\$7,500
2018, 2019, 2020, 2021, 2022	Ioniq Plug-In Hybrid Electric Vehicle	\$4,543
2019, 2020, 2021, 2022	Kona Electric Vehicle	\$7,500
2022	Tucson Plug-In Hybrid	\$6,587
2022	Santa Fe Plug-In Hybrid	\$6,587

Jaguar Land Rover North America, LLC

Model Year	Vehicle Description	Credit Amount
2019	Jaguar IPace (First Edition, HSE, SE, S models)	\$7,500
2020, 2021	Jaguar IPace (HSE, SE, S models)	\$7,500
2022	Jaguar IPace (HSE)	\$7,500
2019	Land Rover Range Rover PHEV (HSE)	\$7,087
2020, 2021	Land Rover Range Rover PHEV	\$6,295
2022	Land Rover Range Rover PHEV (HSE, Autobiography models)	\$6,295
2019	Land Rover Range Rover Sport PHEV (HSE)	\$7,087
2022	Land Rover Range Rover Sport PHEV (HSE)	\$6,295
2020, 2021, 2022	Land Rover Range Rover Sport PHEV	\$6,295

⊖ Kandi (Zhejiang Kandi Vehicles Co., Ltd.)

Model Year	Vehicle Description	Credit Amount
2019, 2020, 2021	Kandi EX3	\$7,500
2019, 2020	Kandi K22	\$7,500
2020, 2021, 2022	Kandi K23	\$7,500
2020, 2021, 2022	Kandi K27	\$7,500

⊖ Karma Automotive LLC

Model Year	Vehicle Description	Credit Amount
2018, 2019, 2020	Revero	\$7,500

⊖ Kia America, Inc.

Model Year	Vehicle Description	Credit Amount
2015, 2016, 2017, 2018, 2019, 2020	Soul Electric	\$7,500
2017, 2018, 2019, 2020	Optima Plug-In Hybrid	\$4,919
2018, 2019, 2020, 2021, 2022	Niro Plug-In Hybrid	\$4,543
2019, 2020, 2021, 2022	Niro EV	\$7,500
2022	EV 6 (58 kwh, 77.4 kwh)	\$7,500

2022	Sorento Plug-In Hybrid	\$6,587
------	------------------------	---------

⊖ McLaren Automotive, Inc.

Model Year	Vehicle Description	Credit Amount
2022	Artura	\$4,585

⊖ Mercedes-Benz USA, LLC

Model Year	Vehicle Description	Credit Amount
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
2020	GLC350e 4M EQ	\$6,462
2020	S560e EQ PHEV	\$6,462
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

MINI USA

Model Year	Vehicle Description	Credit Amount
2018, 2019	MINI Cooper S E Countryman ALL4	\$4,001
2020, 2021, 2022	MINI Cooper S E Countryman ALL4	\$5,002
2020	MINI Cooper S E Hardtop 2 Door	\$7,500
2021, 2022	MINI Cooper S E Hardtop	\$7,500

Mitsubishi Motors North America, Inc.

Model Year	Vehicle Description	Credit Amount
2012, 2014, 2016, 2017	i-MiEV [Electric Vehicle]	\$7,500
2018, 2019, 2020	Outlander PHEV	\$5,836
2021, 2022	Outlander PHEV	\$6,587

Nissan North America

Model Year	Vehicle Description	Credit Amount
------------	---------------------	---------------

2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022	Nissan LEAF	\$7,500
--	-------------	---------

➔ Polestar Automotive USA Inc.

Model Year	Vehicle Description	Credit Amount
2020, 2021	Polestar 1	\$7,500
2021	Polestar 2	\$7,500
2022	Polestar 2 – Long Range (single motor and dual motor)	\$7,500

➔ Porsche Cars North America, Inc.

Model Year	Vehicle Description	Credit Amount
2015	918 Spyder	\$3,667
2015, 2016, 2017, 2018	Cayenne S E-Hybrid	\$5,336
2019, 2020	Cayenne E-Hybrid	\$6,712
2021, 2022	Cayenne E-Hybrid	\$7,500
2020	Cayenne E-Hybrid Coupe	\$6,712
2020	Cayenne Turbo S E-Hybrid	\$6,712
2020	Cayenne Turbo S E-Hybrid Coupe	\$6,712
2021, 2022	Cayenne E-Hybrid Coupe	\$7,500

2021	Cayenne Turbo S E-Hybrid Coupe	\$7,500
2021	Cayenne Turbo S E-Hybrid	\$7,500
2014, 2015, 2016	Panamera S E-Hybrid	\$4,752
2018	Panamera 4 PHEV: <ul style="list-style-type: none"> • 4 E-Hybrid • 4 E-Hybrid Sport Turismo • 4 E-Hybrid Executive • Turbo S E-Hybrid • Turbo S E-Hybrid Executive • Turbo S E-Hybrid Sport Turismo 	\$6,670
2019, 2020	Panamera 4 PHEV: <ul style="list-style-type: none"> • 4 E-Hybrid • 4 E-Hybrid Sport Turismo • 4 E-Hybrid Executive • Turbo S E-Hybrid • Turbo S E-Hybrid Executive • Turbo S E-Hybrid Sport Turismo 	\$6,712
2021	Panamera 4 PHEV: <ul style="list-style-type: none"> • 4 E-Hybrid • 4 E-Hybrid Sport Turismo • 4 S E-Hybrid • 4 S E-Hybrid Executive • 4 S E-Hybrid Sport Turismo • 4 E-Hybrid Executive • Turbo S E-Hybrid • Turbo S E-Hybrid Executive • Turbo S E-Hybrid Sport Turismo 	\$7,500

2020	Taycan EV <ul style="list-style-type: none"> • 4S • Turbo • Turbo S 	\$7,500
2021	Taycan EV <ul style="list-style-type: none"> • 4 Cross Turismo • 4 S Cross Turismo • Turbo Cross Turismo • Turbo S Cross Turismo • 4 S • Turbo • Turbo S 	\$7,500

⊖ Rivian Automotive, LLC

Model Year	Vehicle Description	Credit Amount
2022	Rivian R1T	\$7,500

⊖ Smart USA Distributor, LLC

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

⊖ Subaru Corporation

Model Year	Vehicle Description	Credit Amount
2019, 2020, 2021	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.

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

Model 3 Mid Range 2018-2020	\$7,500	\$3,750	\$1,875	\$0
---------------------------------------	---------	---------	---------	-----

Think NA

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

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

Model Year	Vehicle Description	Credit Amount
2017, 2018, 2019, 2020, 2021	Prius Prime Plug-in Hybrid	\$4,502
2012, 2013, 2014, 2015	Prius Plug-in Electric Drive Vehicle	\$2,500
2012, 2013, 2014	RAV4 EV	\$7,500
2021	RAV4 Prime Plug-In Hybrid	\$7,500

VIA Motors, Inc.

Model Year	Vehicle Description	Credit Amount
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

Model Year	Vehicle Description	Credit Amount
2021	Volkswagen ID.4 (First Edition, Pro, Pro S models)	\$7,500
2015, 2016, 2017, 2018, 2019	Volkswagen e-Golf	\$7,500

⊖ Volvo Car North America, LLC

Model Year	Vehicle Description	Credit Amount
2019	S60	\$5,002
2020, 2021, 2022	S60	\$5,419
2018, 2019	S90	\$5,002
2020, 2021, 2022	S90	\$5,419
2020, 2021, 2022	V60	\$5,419
2021, 2022	XC40 Recharge Pure Electric P8 AWD	\$7,500
2018, 2019	XC60	\$5,002

2020, 2021, 2022	XC60	\$5,419
2016, 2017	XC90	\$4,585
2018, 2019	XC90	\$5,002
2020, 2021, 2022	XC90	\$5,419
2018, 2019	XC90 Excellence	\$5,002

⊖ Wheego Electric Cars, Inc.

Model Year	Vehicle Description	Credit Amount
2011	Wheego LiFe Electric Vehicle	\$7,500

⊖ Zenith Motors, Inc.

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

Page Last Reviewed or Updated: 04-Nov-2021