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# **Clean vehicle and energy credits**

#### **More In Credits & Deductions**

The IRS is working on implementing the <u>Inflation Reduction Act of 2022</u>. This major legislation will affect individuals, businesses, tax exempt and government entities by providing tax credits and deductions.

### **Clean vehicle credits**

Determine whether your purchase of an electric vehicle (EV) or fuel cell vehicle (FCV) qualifies for a tax credit.

Find more information on the clean vehicle credits for individuals, businesses and manufactures:

- New vehicles bought 2023 or after
- <u>New vehicles bought 2022 or before</u>
- Used vehicles
- <u>Commercial vehicles</u>
- <u>Seller or dealer requirements</u>
- <u>Manufacturer requirements</u>

#### Home energy credits

Learn more about the energy improvement tax credits for your home.

## **Elective pay and transferability**

New ways for ensuring eligible taxpayers receive their <u>clean energy tax credits</u>.

# Credit for builders of energy-efficient homes

Contractors who build or substantially reconstruct <u>qualified energy-efficient homes</u> may be eligible for tax credits up to \$5,000 per home.

# **Energy Efficient Commercial Buildings Deduction**

Building owners who place in service energy efficient commercial building property (EECBP) or energy efficient commercial building retrofit property (EEBRP) may be able to <u>claim a tax deduction</u>.

# **Advanced Energy Project Credit**

Manufacturers and other entities that invest in qualifying <u>advanced energy projects</u> may apply for a tax credit through the Department of Energy.



#### Alternative Fuel Vehicle Refueling Property Credit.

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- <u>Credits and deductions for individuals</u>
- Business credits and deductions

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