



IRS releases frequently asked questions about clean vehicles credits for new, previously owned and commercial clean vehicles

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WASHINGTON –The Internal Revenue Service today released frequently asked questions (FAQs) about clean vehicle credits for new, previously owned and commercial clean vehicles in [Fact Sheet \(FS-2022-42\)](#).

The Inflation Reduction Act of 2022 (IRA) makes 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.

These 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.

More information about [reliance is available](#).