

Appendix A – Credit Guidelines with Index of Make and Models of Electric Vehicles Available

Federal credits are available for qualifying electric vehicles for personal use within the United States. U.S. residents need to complete Form 8936 – “Qualified Plug-In Electric Drive Motor Vehicle Credit” to utilize the credit.

<https://www.irs.gov/pub/irs-pdf/f8936.pdf>

Credits range from \$2,500 to up to \$7,500 based upon the battery capacity of the vehicle. The greater the capacity, the greater the credit. Credits are available until a manufacturer reaches 200,000 units sold as of January 1, 2010.

For the most current information on available rebates, see:

<https://www.fueleconomy.gov/feg/taxevb.shtml>





To be certified for the credit by the manufacturer, a vehicle must meet the following requirements:






- The vehicle must be made as an electric vehicle by a manufacturer (i.e., it doesn't include conventional vehicles converted to electric).
- It must be treated as a motor vehicle for purposes of title II of the Clean Air Act.
- It must have a gross vehicle weight rating (GVWR) of not more than 14,000 lbs.
- It must be propelled to a significant extent by an electric motor which draws electricity from a battery which
 - has a capacity of not less than 4 kilowatt hours and
 - is capable of being recharged from an external source of electricity.

The Official IRS website for EV business credit information:

<https://www.irs.gov/businesses/plug-in-electric-vehicle-credit-irc-30-and-irc-30d>

The Table that follows shows a current list of PEV – Plug-In Electric Vehicles and PHEV – Plug-In Hybrid Electric Vehicles as of this writing. It provides a snapshot of the vehicle and the current status of the available credit.

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
AMP Electric Vehicles		1/1/10 to Present	TBD	TBD
2012 GCE Electric Vehicle				
 2012 GCE Electric Vehicle	EV	\$7,500	–	–
2012 MLE Electric Vehicle				
 2012 MLE Electric Vehicle	EV	\$7,500	–	–
Audi				
2016–18 A3 e-tron				
 2016–18 A3 e-tron	PHEV	\$4,502	–	–
2019 e-tron SUV				
 2019 e-tron SUV	EV	\$7,500	–	–
2016 A3 e-tron ultra				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2016 A3 e-tron ultra	PHEV	\$4,502	–	–
2020 A8L PHEV				
 2020 A8L PHEV	PHEV	\$6,795	–	–
BMW		1/1/10 to Present	TBD	TBD
2014–20 i3 Sedan				
 2014–20 i3 Sedan	EV	\$7,500	–	–
2014–20 i3 Sedan w/ Range Extender				
 2014–20 i3 Sedan w/ Range Extender	PHEV	\$7,500	–	–
2017 i3 Sedan (w/ 60 amp-hr battery)				
 2017 i3 Sedan (w/ 60 amp-hr battery)	EV	\$7,500	–	–

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%

2018–20 i3s



2018–20 i3s

EV \$7,500 – –

2018–20 i3s w/ Range Extender



2018–20 i3s w/ Range Extender

EV \$7,500 – –

2014–17 i8



2014–17 i8

PHEV \$3,793 – –

2019–20 i8 Coupe



2019–20 i8 Coupe

PHEV \$5,669 – –






2019–20 i8 Roadster








2019–20 i8 Roadster






PHEV \$5,669 – –





2020 X3 xDrive30e





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2020 X3 xDrive30e	PHEV	\$5,836	-	-
2016–18 X5 xDrive40e				
 2016–18 X5 xDrive40e	PHEV	\$4,668	-	-
2016–18 330e				
 2016–18 330e	PHEV	\$4,001	-	-
2018–19 530e				
 2018–19 530e	PHEV	\$4,668	-	-
2020 530e				
 2020 530e	PHEV	\$5,836	-	-
2018–19 530e xDrive				






Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2018–19 530e xDrive	PHEV	\$4,668	–	–
2020 530e xDrive				
 2020 530e xDrive	PHEV	\$5,836	–	–
2017 740e				
 2017 740e	PHEV	\$4,668	–	–
2018–19 740e xDrive				
 2018–19 740e xDrive	PHEV	\$4,668	–	–
2020 745e				
 2020 745e xDrive	PHEV	\$5,836	–	–
BYD Motors		1/1/10 to Present	TBD	TBD





2012–17 e6 Electric Vehicle





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2012–17 e6 Electric Vehicle	EV	\$7,500	–	–
Cadillac		1/1/10 to 3/31/19	4/1/19 to 9/30/19	10/1/19 to 3/31/20
2014, 2016 Cadillac ELR				
 © General Motors 2014, 2016 Cadillac ELR	PHEV	\$7,500	\$3,750	\$1,875
2017–18 Cadillac CT6 Plug-in				
 © General Motors 2017–18 Cadillac CT6 Plug-in	PHEV	\$7,500	\$3,750	\$1,875
Chevrolet		1/1/10 to 3/31/19	4/1/19 to 9/30/19	10/1/19 to 3/31/20
2017–19 Chevrolet Bolt EV				
 2017–19 Chevrolet Bolt EV	EV	\$7,500	\$3,750	\$1,875
2011–19 Chevrolet Volt				
 © General Motors 2011–19 Chevrolet Volt	PHEV	\$7,500	\$3,750	\$1,875






Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
2014–16 Chevrolet Spark EV				
	EV	\$7,500	\$3,750	\$1,875
Chrysler				
		1/1/10 to Present	TBD	TBD
2017–20 Pacifica Plug-in Hybrid				
	PHEV	\$7,500	–	–
CODA Automotive				
		1/1/10 to Present	TBD	TBD
2010, 2012 CODA Sedan				
	EV	\$7,500	–	–
Electric Mobile Cars				
		1/1/10 to Present	TBD	TBD
2010 E36 7 Passenger Wagon				
	EV	\$7,500	–	–





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
2010 E36t Pick-up Truck				
	EV	\$7,500	–	–
2010 E36t Pick-up Truck				
2010 E36v Utility Van				
	EV	\$7,500	–	–
2010 E36v Utility Van				
Ferrari		1/1/10 to Present	TBD	TBD
2020–21 SF90 Stradale				
	PHEV	\$3,501	–	–
2020–21 SF90 Stradale				
Fiat		1/1/10 to Present	TBD	TBD
2013–19 Fiat 500e				
	EV	\$7,500	–	–
2013–19 Fiat 500e				
Fisker		1/1/10 to Present	TBD	TBD
2012 Fisker Karma Sedan				






Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2012 Fisker Karma Sedan	PHEV	\$7,500	–	–
Ford		1/1/10 to Present	TBD	TBD
2012–18 Ford Focus EV				
 2012–18 Ford Focus EV	EV	\$7,500	–	–
2013–17 Ford C-Max Energi				
<small>© Ford Motor Company</small>  2013–17 Ford C-Max Energi	PHEV	\$4,007	–	–
2013–18 Ford Fusion Energi				
 2013–18 Ford Fusion Energi	PHEV	\$4,007	–	–
2019–20 Ford Fusion Energi				
 2019–20 Ford Fusion Energi	PHEV	\$4,609	–	–





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
Ford/Azure Dynamics		1/1/10 to Present	TBD	TBD
2011–12 Transit Connect EV				
	EV	\$7,500	–	–
2011–12 Transit Connect EV				
Honda		1/1/10 to Present	TBD	TBD
2014 Accord Plug-in Hybrid				
	PHEV	\$3,626	–	–
2014 Honda Accord Plug-in Hybrid				
2018–19 Clarity Plug-in Hybrid				
	PHEV	\$7,500	–	–
2018–19 Honda Clarity Plug-in Hybrid				
Hyundai		1/1/10 to Present	TBD	TBD
2017–19 Ioniq Electric				
	EV	\$7,500	–	–
2017–19 Ioniq Electric				





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
2018–19 Ioniq Plug-in Hybrid Electric Vehicle				
	PHEV	\$4,543	–	–
2018–19 Ioniq Plug-in Hybrid Electric Vehicle				
2019 Kona Electric Vehicle				
	EV	\$7,500	–	–
2019 Kona Electric Vehicle				
2016–19 Sonata Plug-in Hybrid				
	PHEV	\$4,919	–	–
2016–19 Sonata Plug-in Hybrid Electric Vehicle				
Jaguar		1/1/10 to Present	TBD	TBD
2019 Jaguar I-Pace (First Edition, HSE, SE, S models)				
	EV	\$7,500	–	–
2019 Jaguar I-Pace (First Edition, HSE, SE, S models)				
2020 Jaguar I-Pace (HSE, SE, S models)				





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2020 Jaguar I-Pace (HSE, SE, S models)	EV	\$7,500	–	–
Kandi		1/1/10 to Present	TBD	TBD
2019–20 Kandi EX3				
 2019–20 Kandi EX3	EV	\$7,500	–	–
2019–20 Kandi K22				
 2019–20 Kandi K22	EV	\$7,500	–	–
2020 Kandi K23				
 20 Kandi K23	EV	\$7,500	–	–
2020 Kandi K27				
 20 Kandi K27	EV	\$7,500	–	–






Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
Karma		1/1/10 to Present	TBD	TBD
2018 Karma Revero				
	PHEV	\$7,500	-	-
2018 Karma Revero				
Kia		1/1/10 to Present	TBD	TBD
2019–20 Niro EV				
	EV	\$7,500	-	-
2019–20 Niro EV				
2018–20 Niro Plug-in Hybrid				
	PHEV	\$4,543	-	-
2018–20 Niro Plug-in Hybrid				
2017–20 Optima Plug-in Hybrid				
	PHEV	\$4,919	-	-
2017–20 Optima Plug-in Hybrid				
2015–20 Soul Electric				






Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2015–20 Soul Electric	EV	\$7,500	–	–
Land Rover		1/1/10 to Present	TBD	TBD
2019 Range Rover PHEV (HSE)				
 2019 Range Rover PHEV (HSE)	PHEV	\$7,087	–	–
2019 Range Rover Sport PHEV (HSE)				
 2019 Range Rover Sport PHEV (HSE)	PHEV	\$7,087	–	–
2020 Range Rover PHEV				
 2020 Range Rover PHEV	PHEV	\$6,295	–	–
2020 Range Rover Sport PHEV				
 2020 Range Rover Sport PHEV	PHEV	\$6,295	–	–





Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
Lincoln		1/1/10 to Present	TBD	TBD
2020 Lincoln Aviator Grand Touring				
	PHEV	\$6,534	-	-
2020 Lincoln Aviator Grand Touring				
Mercedes-Benz		1/1/10 to Present	TBD	TBD
2014–17 B-Class EV				
	EV	\$7,500	-	-
2014–17 B-Class EV				
2015–17 S550e PHEV				
	PHEV	\$4,460	-	-
2015–17 S550e Plug-in Hybrid				
2016–18 GLE550e 4matic PHEV				
	PHEV	\$4,460	-	-
2016–18 GLE550e 4matic				
2018–19 GLC350e 4matic PHEV				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2018–19 GLC350e 4matic	PHEV	\$4,460	–	–
2016–18 C350e				
 2016–18 C350e	PHEV	\$3,501	–	–
MINI		1/1/10 to Present	TBD	TBD
2018–19 MINI Cooper S E Countryman ALL4				
 2018–19 MINI Cooper S E Countryman ALL4	PHEV	\$4,001	–	–
2020 MINI Cooper S E Countryman ALL4				
 2020 MINI Cooper S E Countryman ALL4	PHEV	\$5,002	–	–
2020 MINI Cooper S E Hardtop 2-Door				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2020 MINI Cooper S E Hardtop 2-Door	EV	\$7,500	–	–
Mitsubishi		1/1/10 to Present	TBD	TBD
2012, 2014, 2016, 2017 i-MiEV				
 2012, 2014, 2016, 2017 i- MiEV	EV	\$7,500	–	–
2018–20 Outlander Plug-in				
 2018–20 Outlander Plug-in	PHEV	\$5,836	–	–
Nissan		1/1/10 to Present	TBD	TBD
2011–19 Leaf				
 2011–19 Leaf	EV	\$7,500	–	–
Polestar Automotive		1/1/10 to Present	TBD	TBD
2020 Polestar 1				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2020 Polestar 1	PHEV	\$7,500	–	–
2021 Polestar 2				
 2021 Polestar 2	EV	\$7,500	–	–
Porsche		1/1/10 to Present	TBD	TBD
2015–18 Cayenne S E-Hybrid				
 2015–18 Cayenne S E-Hybrid	PHEV	\$5,336	–	–
2019 Cayenne E-Hybrid				
 2019 Cayenne E-Hybrid	PHEV	\$6,712	–	–
2014–16 Panamera S E-Hybrid				
 2014–16 Panamera S E-Hybrid	PHEV	\$4,752	–	–
2015 918 Spyder				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 <p>2015 918 Spyder</p>	PHEV	\$3,667	–	–
2018 Panamera 4 E-Hybrid (E-Hybrid, E-Hybrid Sport Turismo, E-Hybrid Executive, Turbo S E-Hybrid, Turbo S E-Hybrid Executive)				
 <p>2018 Panamera 4 E-Hybrid (E-Hybrid, E-Hybrid Sport Turismo, E-Hybrid Executive, Turbo S E-Hybrid, Turbo S E-Hybrid Executive)</p>	PHEV	\$6,670	–	–
2019–20 Panamera 4 E-Hybrid (E-Hybrid, E-Hybrid Sport Turismo, E-Hybrid Executive, Turbo S E-Hybrid, Turbo S E-Hybrid Executive)				
 <p>2019–20 Panamera 4 E-Hybrid (E-Hybrid, E-Hybrid Sport Turismo, E-Hybrid Executive, Turbo S E-Hybrid, Turbo S E-Hybrid Executive)</p>	PHEV	\$6,712	–	–
2020 Taycan Turbo EV				
 <p>2020 Taycan Turbo EV</p>	EV	\$7,500	–	–
2020 Taycan Turbo S EV				
 <p>2020 Taycan Turbo S EV</p>	EV	\$7,500	–	–

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
smart USA		1/1/10 to Present	TBD	TBD
2011, 2013–18 fortwo electric vehicle (all)				
	EV	\$7,500	–	–
2011, 2013–18 fortwo electric vehicle (coupe/cabriolet)				
2019 EQ fortwo Coupe				
	EV	\$7,500	–	–
2019 EQ fortwo Coupe				
2019 EQ fortwo Cabrio				
	EV	\$7,500	–	–
2019 EQ fortwo Cabrio				
Subaru		1/1/10 to Present	TBD	TBD
2019–20 Crosstek Hybrid				
	PHEV	\$4,502	–	–
2019–20 Crosstek Hybrid				
Tesla Motors		1/1/10 to 12/31/18	1/1/19 to 6/30/19	7/1/19 to 12/31/19

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%

2012–20 Model S



2012–20 Model S

EV \$7,500 \$3,750 \$1,875

2016–20 Model X



2016–20 Model X

EV \$7,500 \$3,750 \$1,875

2020 Model 3 Standard Range



2020 Model 3 Standard Range

EV \$7,500 \$3,750 \$1,875

2019–20 Model 3 Standard Range Plus



2019–20 Model 3 Standard

Range Plus

EV \$7,500 \$3,750 \$1,875






2017–20 Model 3 Long Range











2017–20 Model 3 Long Range

EV \$7,500 \$3,750 \$1,875

2018–20 Model 3 Long Range AWD and AWD Performance

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2018–20 Model 3 Long Range AWD and AWD Performance	EV	\$7,500	\$3,750	\$1,875
2018–20 Model 3 Mid Range				
 2018–20 Model 3 Mid Range	EV	\$7,500	\$3,750	\$1,875
2008–11 Roadster				
 2008–11 Roadster	EV	\$7,500	\$3,750	\$1,875
Think		1/1/10 to Present	TBD	TBD
2011 Think City EV				
 2011 Think City EV	EV	\$7,500	–	–
Toyota		1/1/10 to Present	TBD	TBD
2012–14 RAV4 EV				
 2012–14 RAV4 EV	EV	\$7,500	–	–

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
2012–15 Prius Plug-in Hybrid				
	PHEV	\$2,500	–	–
2017–20 Prius Prime Plug-in Hybrid				
	PHEV	\$4,502	–	–
VIA Motors		1/1/10 to Present	TBD	TBD
2014 2500 Extended Range Electric Passenger Van				
	PHEV	\$7,500	–	–
2014 1500 Extended Range Electric Truck 4WD (All body styles)				
	PHEV	\$7,500	–	–
2014 2500 Extended Range Electric Cargo Van				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2014 2500 Extended Range Electric Cargo Van	PHEV	\$7,500	–	–
2014 1500 Extended Range Electric Truck 2WD (All body styles)				
 2014 1500 Extended Range Electric Truck 2WD (All body styles)	PHEV	\$7,500	–	–
Volkswagen		1/1/10 to Present	TBD	TBD
2015–19 e-Golf				
 2015–19 e-Golf	EV	\$7,500	–	–
Volvo		1/1/10 to Present	TBD	TBD
2019 S60				
 2019 S60	PHEV	\$5,002	–	–
2020 S60				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%



2020 S60

PHEV \$5,419 - -

2018–19 S90



2018–19 S90

PHEV \$5,002 - -

2020 S90



2020 S90

PHEV \$5,419 - -

2020 V60



2020 V60

PHEV \$5,419 - -






2018–19 XC60



2018–19 XC60

PHEV \$5,002 - -

2020 XC60

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%
 2020 XC60	PHEV	\$5,419	–	–
2016–17 XC90				
 2016–17 XC90	PHEV	\$4,585	–	–
2018–19 XC90				
 2018–19 XC90	PHEV	\$5,002	–	–
2020 XC90				
 2020 XC90	PHEV	\$5,419	–	–
2018–19 XC90 Excellence				
 2018–19 XC90 Excellence	PHEV	\$5,002	–	–
Wheego		1/1/10 to Present	TBD	TBD
2011 LiFe				

Vehicle Make & Model	Vehicle Type	Full Credit	Phase Out	
			50%	25%



2011 LiFe

EV	\$7,500	-	-
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Zenith Motors		1/1/10 to Present	TBD	TBD
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2014–2017 Electric Van



2014–2017 Electric Van

EV	\$7,500	-	-
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2016–2017 Electric Minibus



2016–2017 Electric Minibus

EV	\$7,500	-	-
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TBD = To be determined

Updated 2/24/20