

[CLICK HERE](#) to return to the home page

## **Prop. Reg. Section 1.30D-2(c)**


### Definitions for purposes of section 30D

(a) In general. The definitions in paragraphs (b) through (g) of this section apply for purposes of section 30D of the Internal Revenue Code (Code) and the section 30D regulations.

(b) Final assembly means the process by which a manufacturer produces a new clean vehicle at, or through the use of, a plant, factory, or other place from which the vehicle is delivered to a dealer or importer with all component parts necessary for the mechanical operation of the vehicle included with the vehicle, whether or not the component parts are permanently installed in or on the vehicle. To establish where final assembly of a new clean vehicle occurred for purposes of the requirement in section 30D(d)(1)(G) that final assembly of a new clean vehicle occur within North America, the taxpayer may rely on the following information:

(1) The vehicle's plant of manufacture as reported in the vehicle identification number pursuant to 49 CFR 565; or

(2) The final assembly point reported on the label affixed to the vehicle as described in 49 CFR 583.5(a)(3).

 (c) Manufacturer's suggested retail price means the sum of the prices described in paragraphs (c)(1) and (2) of this section as reported on the label that is affixed to the windshield or side window of the vehicle, as described in 15 U.S.C. 1232.

(1) The retail price of the automobile suggested by the manufacturer as described in 15 U.S.C. 1232(f)(1).

(2) The retail delivered price suggested by the manufacturer for each accessory or item of optional equipment, physically attached to such automobile at the time of its delivery to the dealer, which is not included within the price of such automobile as stated pursuant to 15 U.S.C. 1232(f)(1), as described in 15 U.S.C. 1232(f)(2).

(d) North America means the territory of the United States, Canada, and Mexico as defined in 19 CFR part 182, appendix A, section 1(1).

(e) Placed in service. A new clean vehicle is considered to be placed in service on the date the taxpayer takes possession of the vehicle.

(f) Section 30D regulations means §1.30D-1, this section, and §§1.30D-3 and 1.30D-4.

(g) Vehicle classifications.

(1) In general. The vehicle classification of a new clean vehicle is to be determined consistent with the rules and definitions provided in 40 CFR 600.315-08 and this paragraph (g) for vans, sport utility vehicles, and pickup trucks, and other vehicles.

(2) Van means a vehicle classified as a van or minivan under 40 CFR 600.315-08(a)(2)(iii) and (iv), or otherwise so classified by the Administrator of the EPA pursuant to 40 CFR 600.315-08(a)(3)(ii).

(3) Sport utility vehicle means a vehicle classified as a small sport utility vehicle or standard sport utility vehicle under 40 CFR 600.315-08(a)(2)(v) and (vi), or otherwise so classified by the Administrator of the EPA pursuant to 40 CFR 600.315-08(a)(3)(ii).

(4) Pickup truck means a vehicle classified as a small pickup truck or standard pickup truck under 40 CFR 600.315-08(a)(2)(i) and (ii), or otherwise so classified by the Administrator of the EPA pursuant to 40 CFR 600.315-08(a)(3)(ii).

(5) Other vehicle means any vehicle classified in one of the classes of passenger automobiles listed in 40 CFR 600.315-08(a)(1), or otherwise so classified by the Administrator of the EPA pursuant to 40 CFR 600.315-08(a)(3)(ii).

(h) Severability. The provisions of this section are separate and severable from one another. If any provision of this section is stayed or determined to be invalid, it is the agencies' intention that the remaining provisions shall continue in effect.

(i) Applicability date. This section applies to new clean vehicles placed in service on or after January 1, 2023, for taxable years ending after April 17, 2023.