



# Manufacturers and Models of Qualified Used Clean Vehicles

Beginning January 1, 2023, if you buy a qualified previously owned electric vehicle (EV) or fuel cell vehicle (FCV) from a licensed dealer for \$25,000 or less, you may be eligible for a previously owned clean vehicle tax credit under Internal Revenue Code Section 25E.

Manufacturers of the vehicles listed below have provided appropriate information and have indicated that the vehicles are eligible for the credit provided other requirements are met.

For new [vehicles purchased in 2023 or later](#), manufacturers of EVs must qualify under the process put in place by the Inflation Reduction Act of 2022.

## Index of Qualified Manufacturers and Previously Owned Clean Vehicles

### American Honda Motor Co., Inc

Model Year	Vehicle Description
2018, 2019, 2020, 2021	Clarity Plug-In Hybrid

### Audi of America, LLC

Model Year	Vehicle Description
2016, 2017, 2018	Audi A3 e-tron
2016	Audi A3 e-tron ultra
2021	Audi A7 55 TFSI e Quattro

2022	Audi A7 TFSI e Quattro
2021	Audi A8 L 60 TFSI e Quattro
2020	Audi A8L PHEV
2019, 2021, 2022	Audi e-tron
2022, 2023	Audi e-tron GT (e-tron GT/RS e-tron GT models)
2022	Audi e-tron S (standard and Sportback models)
2020, 2021	Audi e-tron Sportback
2022	Audi Q4 50 e-tron Quattro (standard and Sportback models)
2021	Audi Q5 55 TFSI e Quattro
2020	Audi Q5 PHEV

### Bentley Motors, Inc.

Motor Year	Vehicle Description
2020, 2021	Bentayga Hybrid SUV

### BMW of North America, LLC

Model Year	Vehicle Description
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan
2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	BMW i3 Sedan with Range Extender
2017	BMW i3 (60Ah) Sedan

2018, 2019, 2020, 2021	BMW i3s Sedan
2018, 2019, 2020, 2021	BMW i3s Sedan with Range Extender
2014, 2015, 2016, 2017	BMW i8
2019, 2020	BMW i8 Coupe
2019, 2020	BMW i8 Roadster
2020, 2021	BMW X3 xDrive30e
2016, 2017, 2018	BMW X5 xDrive40e
2021	BMW X5 xDrive45e
2016, 2017, 2018, 2021	BMW 330e
2021	BMW 330e xDrive
2018, 2019, 2020, 2021	BMW 530e
2018, 2019, 2020, 2021	BMW 530e xDrive
2017	BMW 740e
2018, 2019	BMW 740e xDrive
2020, 2021	BMW 745e xDrive

## Ford Motor Company (including Ford and Lincoln brands)

<b>Ford Motor Company</b>	<b>Vehicle Description</b>
2013, 2014, 2015, 2016, 2017	Ford C-Max Energi
2020, 2021	Ford Escape Plug-In Hybrid
2012, 2013, 2014, 2015, 2016, 2017, 2018	Ford Focus Electric
2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020	Ford Fusion Energi

2021	Ford Mustang Mach-E
2020, 2021	Lincoln Aviator Grand Touring
2020, 2021	Lincoln Corsair Grand Touring

### ⊖ General Motors LLC (including GMC, Chevrolet, Buick, Cadillac brands)

Model Year	Vehicle Description
2017, 2018, 2019, 2020, 2021	Chevrolet Bolt
2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019	Chevrolet Volt
2014, 2015, 2016	Chevrolet Spark EV
2014, 2015, 2016	Cadillac ELR

### ⊖ Hyundai Motor America

Motor Year	Vehicle Description
2017, 2018, 2019	Hyundai Ioniq Electric Battery Vehicle
2018, 2019, 2020, 2021	Hyundai Ioniq Plug-In Hybrid Electric Vehicle
2019, 2020, 2021	Hyundai Kona Electric Vehicle
2016, 2017, 2018, 2019	Hyundai Sonata Plug-In Hybrid Vehicle
2019, 2020, 2021	Hyundai Nexo Fuel Cell Vehicle
2019, 2020, 2021	Hyundai Nexo Blue Fuel Cell Vehicle

### ⊖ Jaguar Land Rover Ltd

This manufacturer has entered into a written agreement with us to become a "qualified manufacturer" but hasn't yet submitted a list of specific makes and models that are eligible. Please check back here for updated information.

### **Kia America Inc.**

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### **Mazda Motor of America Inc.**

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### **Mercedes-Benz USA, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>
2014, 2015, 2016, 2017	B-Class EV (B250e)
2015, 2016, 2017	S550e PHEV
2016, 2017, 2018	GLE550e 4m PHEV
2018, 2019	GLC350e 4M PHEV
2020	GLC350e 4M EQ
2020	S560e EQ PHEV
2013, 2014, 2015, 2016, 2017, 2018	smart Coupe EV
2019	smart EQ Fortwo Coupe
2013, 2014, 2015, 2017, 2018	smart Cabrio EV
2019	smart EQ Fortwo Cabrio

### MINI USA (BMW of North America, LLC)

Model Year	Vehicle Description
2018, 2019, 2020, 2021	MINI Cooper S E Countryman ALL4
2020, 2021	MINI Cooper S E Hardtop

### Mitsubishi Motors North America, Inc

Model Year	Vehicle Description
2012, 2013, 2014, 2016, 2017	i-MiEV [Electric Vehicle]
2018, 2019, 2020, 2021	Outlander PHEV

### Nissan North America

Model Year	Vehicle Description
2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	Nissan Leaf S
2019, 2020, 2021	Nissan Leaf S Plus
2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019	Nissan Leaf SL
2019, 2020, 2021	Nissan Leaf SL Plus
2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021	Nissan Leaf SV
2019, 2020, 2021	Nissan Leaf SV Plus

### Polestar Automotive USA Inc.

Motor Year	Vehicle Description
2020, 2021	Polestar 1
2021	Polestar 2

### ⊖ Porsche Cars North America, Inc. (Porsche AG)

Model Year	Vehicle Description
2014, 2015, 2016, 2018, 2019, 2020, 2021	Porsche Panamera E-Hybrid (All models)
2015, 2016, 2017, 2018, 2019, 2020, 2021	Porsche Cayenne E-Hybrid (All models)
2020, 2021	Porsche Taycan (All EV Models)

### ⊖ Proterra Operating Company Inc.

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### ⊖ Stellantis N.V. (including Chrysler, Fiat and Jeep brands)

Model Year	Vehicle Description
2017, 2018, 2019, 2020, 2021	Chrysler Pacifica PHEV
2013, 2014, 2015, 2016, 2017, 2018, 2019	Fiat 500e
2021	Jeep Wrangler 4xe

### ⊖ Subaru of America Inc.

<b>Model Year</b>	<b>Vehicle Description</b>
2019, 2020, 2021	Subaru Crosstrek Plug-In Hybrid

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

<b>Model Year</b>	<b>Vehicle Description</b>
2016, 2017, 2018, 2019, 2020, 2021	Toyota Mirai
2017, 2018, 2019, 2020, 2021	Toyota Prius Prime Plug-In Hybrid
2012, 2013, 2014	Toyota RAV4 EV
2021	Toyota RAV4 Plug-In Hybrid

### **Volkswagen Group of America**

<b>Model Year</b>	<b>Vehicle Description</b>
2015, 2016, 2017, 2018, 2019	Volkswagen e-Golf
2021	Volkswagen ID.4 (First Edition, Pro, Pro S, AWD Pro, AWD Pro S models)

### **Volvo Car North America, LLC**

<b>Model Year</b>	<b>Vehicle Description</b>
2019, 2020, 2021	Volvo S60 T8
2018, 2019, 2020, 2021	Volvo S90



2020, 2021	Volvo V60
2021	Volvo XC40 Recharge
2018, 2019, 2020, 2021	Volvo XC60
2016, 2017, 2018, 2019, 2020, 2021	Volvo XC90
2018, 2019	Volvo XC90 Excellence

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