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clean vehicle credits.

**Jason Bramwell** • Apr. 17, 2024



The IRS on April 16 updated frequently asked questions in [Fact Sheet 2024-14](#) to provide guidance related to the new, previously owned, and qualified commercial clean vehicle tax credits.

The newest FAQs supersede an earlier version posted in [Fact Sheet 2023-29](#) on Dec. 26, 2023.

The FAQs revisions include:

- **Topic A: Eligibility Rules for the New Clean Vehicle Credit: Revised Question 10.**

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section 25E of the tax code (previously owned clean vehicle credit) and for businesses and tax-exempt organizations that buy commercial clean vehicles under section 45W of the tax code (qualified commercial clean vehicles credit).

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