

Inflation Reduction Act of 2022

Enacted August 16, 2022

The Inflation Reduction Act of 2022 (Public Law (<https://www.congress.gov/bill/117th-congress/house-bill/5376/text>)) amends the Qualified Plug-in Electric Drive Motor Vehicle Credit (IRC 30D (<https://www.irs.gov/businesses/plug-in-electric-vehicle-credit-irc-30-and-irc-30d>)), now known as the Clean Vehicle Credit, and adds a new requirement for final assembly in North America that takes effect on August 16, 2022. Additional provisions will go into effect on January 1, 2023. Further guidance on these provisions is forthcoming. Find more [information about the credit \(https://www.irs.gov/businesses/plug-in-electric-vehicle-credit-irc-30-and-irc-30d\)](https://www.irs.gov/businesses/plug-in-electric-vehicle-credit-irc-30-and-irc-30d) from the Internal Revenue Service.

List of Vehicles with Final Assembly in North America

The following table provides a list of Model Year 2022 and early Model Year 2023 vehicles with final assembly in North America based on data submitted to the National Highway Traffic Safety Administration (NHTSA) and FuelEconomy.gov as of August 1, 2022. Note that for some manufacturers, the build location may vary based on the specific vehicle, trim, or the date in the Model Year when it was produced because some models are produced in multiple locations. The build location of a particular vehicle should be confirmed by referring to its Vehicle Identification Number (VIN) using the [VIN decoder](#) described below or an information label affixed to the vehicle.

As vehicle manufacturers continue to submit the applicable vehicle identification information to the relevant government agencies, this list will be updated as more information becomes available.

NOTE: Some manufacturers that have vehicles assembled in North America have reached a cap of 200,000 EV credits used and are therefore not currently eligible for the Clean Vehicle Credit.

| Electric Vehicles Assembled in North America | | |
|--|--------------------------|----------------------------|
| Model Year | Vehicle | Note |
| 2022 | Audi Q5 | |
| 2022 | BMW 3-series Plug-In | |
| 2022 | BMW X5 | |
| 2022 | Chevrolet Bolt EUV | Manufacturer sales cap met |
| 2022 | Chevrolet Bolt EV | Manufacturer sales cap met |
| 2022 | Chrysler Pacifica PHEV | |
| 2022 | Ford Escape PHEV | |
| 2022 | Ford F Series | |
| 2022 | Ford Mustang MACH E | |
| 2022 | Ford Transit Van | |
| 2022 | GMC Hummer Pickup | Manufacturer sales cap met |
| 2022 | GMC Hummer SUV | Manufacturer sales cap met |
| 2022 | Jeep Grand Cherokee PHEV | |
| 2022 | Jeep Wrangler PHEV | |
| 2022 | Lincoln Aviator PHEV | |

| Model Year | Vehicle | Note |
|------------|-------------------------|----------------------------|
| 2022 | Lincoln Corsair Plug-in | |
| 2022 | Lucid Air | |
| 2022 | Nissan Leaf | |
| 2022 | Rivian EDV | |
| 2022 | Rivian R1S | |
| 2022 | Rivian R1T | |
| 2022 | Tesla Model 3 | Manufacturer sales cap met |
| 2022 | Tesla Model S | Manufacturer sales cap met |
| 2022 | Tesla Model X | Manufacturer sales cap met |
| 2022 | Tesla Model Y | Manufacturer sales cap met |
| 2022 | Volvo S60 | |
| 2023 | BMW 3-series Plug-In | |
| 2023 | Bolt EV | Manufacturer sales cap met |
| 2023 | Cadillac Lyriq | Manufacturer sales cap met |
| 2023 | Mercedes EQS | |
| 2023 | Nissan Leaf | |

Specific Assembly Location Based on VIN

In addition to the list of vehicles with final assembly in North America listed above, the build location of a particular vehicle should be confirmed by the VIN or an information label affixed to the vehicle. The U.S. Department of Transportation's NHTSA provides a VIN decoder that can be used to look up the vehicle's assembly location using these steps:

1. Enter the Vehicle Identification Number in the [VIN decoder \(https://www.nhtsa.gov/vin-decoder\)](https://www.nhtsa.gov/vin-decoder).
2. Click the "Decode VIN" button.
3. Look for the country name in the "Plant Information" field at the bottom of the page.

Find additional [directions for using the VIN decoder \(https://www.nhtsa.gov/vin-decoder\)](https://www.nhtsa.gov/vin-decoder) to identify a vehicle's build plant and country of manufacture.



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The AFDC is a resource of the U.S. Department of Energy's [Vehicle Technologies Office \(https://energy.gov/eere/vehicles/technology-integration\)](https://energy.gov/eere/vehicles/technology-integration).

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