Name	DateTimeReceived	Body.TextBody
Wes Wegert	1/3/2023 19:48	Greetings IRS, I'd like to toss my suggestion into the hat as far as the tax credit is concerned for electric vehicle purchases in 2023-24. I read your list of acceptable vehicles and saw Aptera was not on the list. They're a US manufacturer, making solar electric vehicles and are beginning deliveries in the coming months. I fully intend on purchasing, but to be able to get a 20 mpg jeep with the tax credit but not my 600 mile range solar car seems wrong. MSRP of the near fully-loaded vehicle will be ~$42K which is well within the MSRP guidelines for the tax credit. Please consider adding this manufacturer to your list of acceptable electric cars. Thank you, Lizards. Much love from the real world. -Wes [https://ci3.googleusercontent.com/mail-sig/AIorK4yRcfUL6sNsqhBDjUJJ9DLBTxdAzncKyEBOFQZYJrVOIeVEeUAz0g_7ItybhSdG0QWp70LEsZM] Wes Wegert Senior Technical Recruiter, High Country Search [https://cdn.gifo.wisestamp.com/s/rfp3/5F7E49/26/trans.png] (720) 491-4344<tel:(720)+491-4344> [https://cdn.gifo.wisestamp.com/s/rfem1/5F7E49/26/trans.png] wes@highcountrysearch.com<mailto:wes@highcountrysearch.com> [https://cdn.gifo.wisestamp.com/s/rfa2/5F7E49/26/trans.png] linkedin.com/in/weswegert/<http://linkedin.com/in/weswegert/>
Clara Smith	1/4/2023 11:16	I agree with critics that have pointed out the unfair and illogical choice of cars that qualify for the EV tax credit. If the purpose of the incentive is to encourage the transition to the use of sustainable energy in transportation, the incentives should be heavily weighted toward the purchase of fully electric vehicles, secondarily plug-in hybrids, and lastly hybrids. The incentives should also take into account vehicle efficiency. For example, the exclusion of self charging three wheel solar EVs like Aptera, one of the most efficient EVs you can buy, is a major oversight, in my opinion. Sincerely, Clara Smith Yorkville, IL
Jeff P	1/4/2023 12:54	My comments on the EV Tax Credit are directed at the negative impact it is having on a variety of existing EV manufacturers and Startup EV Manufacturers. In particular, I am writing to advocate for the rules to be changed to include 3-wheel vehicles, and specifically, to include a car due to begin production in 2023 called Aptera. If the intent of the EV tax credit is to encourage the adoption of EV over ICE cars for the specific goal of reducing carbon emissions to address climate change concerns, an EV tax credit that discriminates against 3-wheel vehicles is counterproductive. Aptera is a Solar Electric Vehicle (SEV), 3-wheel vehicle that is completely enclosed, built with composite materials to be safe and lightweight, and is totally focused on efficiency. To that end, they have used computational fluid dynamics to reduce the coefficient of drag to 0.13, almost half of the closest competitor. As a result, it can provide up to 1000 miles per charge, and can collect up to 40 miles of free range per day from its embedded solar cells. Here is a list of its benefits: * Lightweight composite construction will never rust, providing an almost indefinite lifespan * Composite construction is extremely safe - comparable to F1 race car technology. * Coefficient of drag of 0.13 and light weight composite construction makes it efficient enough to use a battery 1/3 the size of other EVs, thereby reducing the environmental impact. * The high efficiency makes onboard embedded solar cells practical since they can provide up to 40 miles of free range per day, leading to a potential "never charge" car for most commuters. * The ability to collect meaningful range from the sun reduces the impact to the grid. * The relatively small battery allows the car to be sold at a price beginning at $25,900, which means it is affordable to lower and middle class families, not just rich people. When the IRS gives a $7500 tax credit to a Chevy Bolt but not to Aptera, it subsidizes the production of a car that is 1/3 as efficient and lowers the price below that of an Aptera. This could end up preventing the startup company from ever making it to market. APTERA SHOULD BE THE POSTER CHILD FOR THE CONVERSION TO EVs, BUT INSTEAD, MAY BE DESTROYED BY THE EV TAX CREDIT GIVEN TO LEGACY CARMAKERS BUILDING OLD SCHOOL, INEFFICIENT VEHICLES!!!!
Jeff P	1/4/2023 12:54	My comments on the EV Tax Credit are directed at the negative impact it is having on a variety of existing EV manufacturers and Startup EV Manufacturers. In particular, I am writing to advocate for the rules to be changed to include 3-wheel vehicles, and specifically, to include a car due to begin production in 2023 called Aptera. If the intent of the EV tax credit is to encourage the adoption of EV over ICE cars for the specific goal of reducing carbon emissions to address climate change concerns, an EV tax credit that discriminates against 3-wheel vehicles is counterproductive. Aptera is a Solar Electric Vehicle (SEV), 3-wheel vehicle that is completely enclosed, built with composite materials to be safe and lightweight, and is totally focused on efficiency. To that end, they have used computational fluid dynamics to reduce the coefficient of drag to 0.13, almost half of the closest competitor. As a result, it can provide up to 1000 miles per charge, and can collect up to 40 miles of free range per day from its embedded solar cells. Here is a list of its benefits: * Lightweight composite construction will never rust, providing an almost indefinite lifespan * Composite construction is extremely safe - comparable to F1 race car technology. * Coefficient of drag of 0.13 and light weight composite construction makes it efficient enough to use a battery 1/3 the size of other EVs, thereby reducing the environmental impact. * The high efficiency makes onboard embedded solar cells practical since they can provide up to 40 miles of free range per day, leading to a potential "never charge" car for most commuters. * The ability to collect meaningful range from the sun reduces the impact to the grid. * The relatively small battery allows the car to be sold at a price beginning at $25,900, which means it is affordable to lower and middle class families, not just rich people. When the IRS gives a $7500 tax credit to a Chevy Bolt but not to Aptera, it subsidizes the production of a car that is 1/3 as efficient and lowers the price below that of an Aptera. This could end up preventing the startup company from ever making it to market. APTERA SHOULD BE THE POSTER CHILD FOR THE CONVERSION TO EVs, BUT INSTEAD, MAY BE DESTROYED BY THE EV TAX CREDIT GIVEN TO LEGACY CARMAKERS BUILDING OLD SCHOOL, INEFFICIENT VEHICLES!!!!

Name	DateTimeReceived	Body.TextBody
Freddy Bell	1/4/2023 16:48	Please add three wheeled vehicles with an enclosed cabin to the qualified vehicles for the Inflation Reduction Act clean vehicle tax credit. The three wheeled Aptera electric vehicle is the most efficient and clean vehicle currently in development but because it has three wheels it does not qualify even though it functions the same as four wheeled vehicles. If part of the Inflation Reduction Act is to increase clean vehicle usage than including three wheeled vehicles in the list of qualified vehicles is a no brainier.
Nicholas Stees	1/4/2023 17:08	Set them all to 55k and even smaller vehicles like 3 wheel Aptera that are hyper efficient. The definitions are silly. But the solution is not to include more expensive EVs into the program, the solution is to reduce the qualifying price down to ~$50 000 across the board. At the point of development that EVs have now reached, there is zero reason to be subsidizing the purchase of a vehicle that costs more than the annual salary of most Americans. What we need to now encourage is the production of affordable EVs. Continuing to offer these large incentives for these really expensive models is just encourage manufacturers to build for the minority of well off folks.
Scott Price	1/5/2023 0:47	The key basis of providing tax credits for new electric vehicle purchases should drive which vehicles are eligible and not be driven by arbitrary standards such as “must have 4 wheels”. The Aptera vehicle, for example, is a 3-wheel enclosed vehicle soon to be manufactured by a US-based company. It significantly reduces environmental impact through its very high efficiency yet reduced parts/consumption, and all while achieving the same ability to transport people as a 4 wheel vehicle can do. The Aptera, unlike almost all other vehicles being considered for the tax credits, also can produce its own power through integrated solar panels, thus reducing electricity grid strain and emissions sources even more than nearly all other vehicles. These kinds of major vehicle benefits should be actively supported, not ignored, if the foundational reasons for providing EV tax credits are as originally proposed. Thank you, Scott and Karen Price Coupeville, WA
Khanh Nguyen	1/5/2023 1:35	To the IRS, I am writing for your considerations to make fully-enclosed three-wheeled electric vehicles eligible for the EV tax credit. I am interested in purchasing an Aptera<https://aptera.us/>, a low-priced, American-designed and built solar EV that is a 3-wheeler. Our family believes the EV tax credit should support companies that accelerate the transition to carbon free transportation while creating jobs in America. Aptera's affordable, American built car is a perfect example of this. Thank you for your consideration! Khanh Nguyen Cupertino, CA
Andy Keck	1/5/2023 8:26	I would ask for fully-enclosed three-wheeled electric vehicles to be included. Aptera may be the first with many imitators that attempts to create a hyper-efficient car that can be at least partially powered by solar. A three-wheeled car allows for greater flexibility in aerodynamic design and lacking the fourth wheel, less rolling resistance. As a fully-enclosed vehicle, it is more like a four-wheeled car than not and so should be eligible for the EV tax credit. Andrew Keck
Philip Raymond	1/5/2023 13:51	EV tax credits should include the made in Carlsbad, California Aptera. As it is currently, Aptera is excluded because it's a 3 wheeled vehicle, though it's a car in all other ways. Production is scheduled to begin at the end of 2023. It's best feature, is that it can run up to 40 miles per day on solar power, as it is covered in solar panels. It also has a range of up to 1,000 miles per charge, due to it's aerodynamics and light weight. Please read more details on this amazing vehicle at their website, www.aptera.us<http://www.aptera.us> Philip Raymond Evanston, IL 60202
Richard Garlick	1/5/2023 14:19	Ladies and Gentlemen, Please INCLUDE fully enclosed 3 wheeled electric vehicles like Aptera to the $7500 tax credit plan. This vehicle will support Green goal and NOT OVERLY TAX the GRID ! Thank you ! Sincerely, Richard Garlick Phoenix, AZ
billgiff@aol.com	1/5/2023 15:25	OMB Control No. 1545-2137 I would like to make a modification suggestion for the EV tax credit. Currently the legislation seems to be oriented towards standard cars and trucks as we have come to know them. If the goal is to encourage electrification and to reduce our carbon footprint, then consideration should also be given to any other modes of transportation that currently uses ICE technology, but which can be replaced with electrification. A prime example would be the Aptera auto cycle that is being developed and will soon go into production. This vehicle is a three wheeled, all weather, fully enclosed, heated and air conditioned auto cycle that will be the world's most efficient EV. It is being designed to meet automobile safety standards, will have airbags, and will even reduce the draw on the electric grid in that it will have solar panels that can generate up to 40 miles of grid less driving per day by leaving it parked in the sun. In addition, this vehicle will be produced in the US. This unique vehicle does not currently fall under your definition for EV tax credit eligibility, and I think that it should. Taking the time to look at the Aptera concept might lead to change considerations that would have a wider impact than simply focusing on an old definition of eligibility which is centered around a technology that we now accept as damaging. My hope is that we can also focus on future oriented concepts that are advancing our technology and liberating us from our
Legere, Jeffery	1/5/2023 16:23	* Make it all MSPR $80k or less * EV's assembled in North America. We don’t have the raw material infrastructure as of yet. Encourage that in other ways. * Have a Minimal on EPA range/pack size for the full credit regardless of if it is a BEV or PHEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile PHEVs from getting the full credit. * Include Autocycle (3-wheel) EVs, like the Aptera that are fully enclose the passenger area. They should be encouraged more than any other vehicles. These are the most energy efficient vehicles that cover most daily use cases. They place less strain on the grid, take fewer resources to build and cost less. They are lighter, reduce wear and tear on road infrastructure, and are likely to be less deadly in the event of a pedestrian accident. Lighter weight vehicle will place less wear on tires during hard turns and less wear on brakes during hard or prolonged braking periods. This means less particulate matter in our air, water, soil and lungs.

Name	DateTimeReceived	Body.TextBody
Kevin Davis	1/7/2023 9:07	I am confused around a few points of the proposed tax credits: 1. Why are Aptera and other three wheeled EVs not covered? 2. Why is the credit the same for a full EV and a REX? 3. Why are the credits a single number? These credits should be a sliding scale based off efficiency, cost, and income. Trading a gas guzzler to an electric guzzler will not be beneficial; neither will pricing the average consumer out of the market. I do really like that the new credits take component sourcing into effect. I believe this will be great for our economy. Plus I believe the shorter supply lines for completed cars will be good for the environment. Thank you for your consideration, Kevin Davis
THOMAS BUSHAW	1/7/2023 10:19	This is a comment on your current efforts to finalize the rule on the EV tax credit. I STRONGLY encourage you to include auto cycles (three-wheeled vehicles) as eligible vehicles. They can be extremely efficient (as low as 100 Wh/mile); some have solar “trickle” charging adding as much as 40 miles of range per day (in sunny climates). An excellent example is the Aptera (www.Aptera.com) that is currently being developed near San Diego, CA and may go into production later this year. This particular vehicle should be the “poster child” for efficient “green” transportation at an affordable price and is a perfect example of the “spirit” (intent) of the EV tax credit. Thank you for soliciting and considering comments on this subject. Sincerely, Thomas Bushaw Kennewick, WA 99338
Stephen	1/7/2023 10:26	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include auto cycles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you
Martin Brock	1/7/2023 10:51	Excluding all 3-wheeled vehicles from the EV tax credit makes little sense to me. If the Aptera is produced, this credit will exclude the most fuel-efficient EV by far, meeting safety requirements beyond the autocycle requirements, made in the U.S. by a U.S. startup. Entrepreneurial opportunities with this potential don't grow on trees, and I suppose we still want to lead the world in entrepreneurial success. Picking winners with tax credits and similar subsidies offends my politics fundamentally, and EVs don't need subsidizing anyway, but if you can't resist the urge, try not to discourage the best, emerging products the credit is supposed to encourage. I know the credit really exists to benefit crony-capitalist constituents of Congressmen, but what I learned about government in school still haunts me. I prefer no credit to this credit's perverse
Gordon Niessen	1/7/2023 11:39	EV Tax Credit Comments Here are my comments on the current EV tax credits: • Make it all MSPR $50k or less. The income limits are fine. • EV's assembled in North America. We don’t have the raw material infrastructure as of yet. Encourage that in other ways. • Have a Minimal on EPA range/pack size for the full credit regardless of if it is a BEV or PHEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile PHEVs from getting the full credit. • Include Autocycle (3-wheel) EVs, like the Aptera that are fully enclose the passenger area. They should be encouraged more than any other vehicles. These are the most energy efficient vehicles that cover most daily use cases. They place less strain on the grid, take fewer resources to build and cost less. They are lighter, reduce wear and tear on road infrastructure, and are likely to be less deadly in the event of a pedestrian accident. Lighter weight vehicle will place less wear on tires during hard turns and less wear on brakes during hard or prolonged braking periods. This means less particulate matter in our air, water, soil and lungs. • Add a bonus rebate for built-in solar panels that generate at least half the daily mileage than the national average commute based on that vehicle’s measured efficiency rating. Thanks, Gordon Niessen
John Nalevanko	1/7/2023 12:36	Dear Sir or Madam at the IRS, I am writing in response to the IRS’s request for comments regarding the clarification of the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the IRS and the Federal government should do all they can to encourage the manufacturing of sustainably powered vehicles that are reasonably priced, no matter their shape, size, or number of wheels, including three wheeled vehicles such as the Aptera. And along with that, the Federal government should encourage and facilitate consumers to purchase said vehicles. We, as a country, should ween ourselves off of burning fossil fuels for transportation as soon as possible, and the IRS helping with that goal by applying tax credits to all sustainably powered vehicles that are reasonably priced plays an important part. Thank you for your consideration and service. John John Nalevanko Architect (current electric vehicle owner) Del Mar California 92014

Name	DateTimeReceived	Body.TextBody
Steve Kenyon	1/7/2023 14:45	Hello, I'm writing to suggest that the Aptera and other electric 3-wheeled autocyles should be eligible for the latest round of tax credits. The Aptera will be the most efficient production vehicle ever when it is produced, and will place much less stress on the electric grid than any other EV. This made-in-America innovation should be encouraged in any way possible. https://aptera.us/ Thank you, Steve Kenyon
Robert Marcotte	1/7/2023 14:48	To whom it may concern, I am writing in response to the acceptance of comments on the EV tax credit. I believe the intent of the tax credit is to incentivize the purchase of clean and efficient electric vehicles to reduce the burden of fossil fuels, however electric vehicles are contantly evolving in form and function driving demand into the most innovative areas like the Aptera where the innovation not only eleminates the use off fossil fuels but reduces the strain on the electric grid by augmenting its charging with onboard solar power. The Aptera is classified as an autocycle as it has 3 wheels but the vehicle is fully enclosed like a regular 4 wheeled vehicle and performs like a 4 wheeled vehicle but way more efficiently. The price point is more affordable starting at 25000 dollars but including them in the tax credit will allow a multitude of people to enter this market. Please consider broadening the tax credit to include the autocycle class of vehicles so that Aptera will qualify. Many a college kid and retirement couples will bennifit. Thank you
Jose Alcid	1/7/2023 15:18	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include auto-cycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see http://www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles) Thank you. Jose A.
John Tepedino	1/7/2023 19:27	Dear Mr. Garcia, Thank you for soliciting comments about the electric vehicle credit. I'm happy to do so. First, the electric vehicle credit is a great way to help us migrate to greener, more environmentally friendly technologies. In my view, this credit should be extended to the three-wheeled Aptera. If you're not familiar with it, the Aptera is a solar electric vehicle preparing to go into production in California. It has a range of up to 1,000 miles and can charge as much as 40 miles a day from the sun. Forty miles a day from the sun! Forty miles a day easily takes care of my regular day to day driving. Imagine that, no gas, no strain on the grid for typical day to day travel, ever. I live in North Carolina and my house does not have a garage. Having a car that will charge from the sun is a tremendous benefit to people like me that can't charge in their garage. Think of all the people that live in apartments and no-garage houses that can take advantage of solar charging. Solar is the way to go for cleaner travel. Giving a tax credit for a solar electric vehicle will encourage more companies to embrace the technology and this will encourage innovation so that soon we can have a solar vehicle that charges 100 miles a day from the sun. This is so much better than chewing up the planet's limited resources. Again, thanks for soliciting comments. If you'd like to talk more about this you can contact me at this email or at XXX-XXX-3348. Thanks,
Syed Qadri	1/7/2023 22:19	Dear Sir / Madam, I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and the IRA (Inflation Reduction Act) that was passed in 2022. I believe that the intent of this Act was to enable incentives for more people to afford and drive efficient transportation. To this end, I believe the EV credit should apply to vehicles that are 3 wheels and classify as an auto cycle but looks more like a regular vehicle. Just because a vehicle is 3 wheels should not exclude it from these incentives. Although this vehicle is not yet in production it is probably one of the most efficient vehicles available in the market if and when it will become available and I am not sure why you would not interpret them to qualify for the tax credit. I have reserved one for myself (www.aptera.com<http://www.aptera.com>) and I would urge you to classify this as being eligible for the EV credit. Best Regards,
Doug Porter	1/8/2023 10:31	Regarding Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 I support incentives designed to increase cleaner and more efficient transportation. I understand that it is difficult to fine tune incentives, as such we see some underwhelming plug-in hybrids receiving support. I think plug-in hybrids are a perfectly reasonable idea, in general, but things like the Jeep Grand Cherokee 4XE with only 25 miles of electric range? At the same time we are excluding some extremely efficient vehicles. Vehicles like the Aptera (approx 337 MPGe vs 56 MPGe for the Cherokee) are excluded simply because they have 3 wheels instead of 4. This is, for all practical purposes, a car (fully enclosed, includes air bags, and will undergo full crash testing), it simply has 3 wheels so is not eligible. I strongly encourage you to support adoption of such hyper-efficient cars by making them eligible for this tax credit. thanks, Doug Porter Winston Salem, NC 27106

Name	DateTimeReceived	Body.TextBody
Daniel Dorrance	1/8/2023 11:40	To: IRS and Staff The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I strongly encourage you to do the RIGHT thing and include EVs that do not currently meet the requirements because they are deemed auto-cycles, i.e. less than four wheels. The Solar EV Aptera should be included because of its efficiency on using both solar and electric. Solar is not always the answer but it is a HUGE component for reducing fossil fuel consumption by harnessing the energy from the sun. I have used solar panels for over five years and am excited to not only save money, but also producing energy back to the Power Grid. Helping to promote solar EV vehicles via tax credits should be at the TOP of the list for vehicles in line for the tax credit. I urge you to broaden the interpretation to include any such vehicle so that we can hasten the adoption of these ultra energy efficient vehicles. Thank You, Daniel Dorrance
Allen R. Bussell	1/8/2023 14:20	The updated EV tax credit, to help the goals of the IRA in bringing our country to self-sufficiency, improving the environment, helping American business and promoting social justice should be interpreted to allow credits to apply to ALL BEV electric vehicles with 3 or more wheels, made in the US, that provide an enclosed or semi-enclosed cabin. (See new US companies: Aptera & Arcimoto) Reasoning: 3-wheeled, fully, or semi-enclosed vehicles are far more efficient than those with 4 or more wheels, less friction means they use less energy to push the car down the road, 1. Reducing the need for long charges, providing less stress on the grid. 2. Reducing the need for large batteries and the materials to build those batteries. 3. Less weight helps our roads last longer, reducing the wear on our highways and local streets. 4. More sustainable, these vehicles use less and fewer materials to build and maintain. 5. Being much cheaper to build, these vehicles are more accessible to more people of all walks, incomes and areas! Thank you for allowing our input. I look forward to your decision. Sincerely and with all respect, Allen R. Bussell Sent from my iPad
Terry Bussell	1/8/2023 14:38	To Whom it may concern: The updated EV tax credit, to help the goals of the IRA in bringing our country to self-sufficiency, improving the environment, helping American business and promoting social justice should be interpreted to allow credits to apply to ALL BEV electric vehicles with 3 or more wheels, made in the US, that provide an enclosed or semi-enclosed cabin. (See new US companies: Aptera & Arcimoto) Reasoning: 3-wheeled, fully, or semi-enclosed vehicles are far more efficient than those with 4 or more wheels, less friction means they use less energy to push the car down the road, 1. Reducing the need for long charges, providing less stress on the grid. 2. Reducing the need for large batteries and the materials to build those batteries. 3. Less weight helps our roads last longer, reducing the wear on our highways and local streets. 4. More sustainable, these vehicles use less and fewer materials to build and maintain. 5. Being much cheaper to build, these vehicles are more accessible to more people of all walks, incomes and areas! Thank you for allowing our input. I look forward to your decision. With gratitude,
Michael Rinehart	1/8/2023 20:33	I have pre-ordered an Aptera which is an enclosed 3-wheel solar-electric vehicle costing me less than $40,000. I believe it should qualify for the Federal $7,500 credit for domestically assembled. Please consider this request. Mike Sent from my iPad

Name	DateTimeReceived	Body.TextBody
James Castañeda	1/10/2023 17:04	I understand the IRS is probably getting a lot of pushback from industry and individuals to objectively define a "Sport Utility Vehicle." While this makes sense and I agree, myself and many others with whom I interact regularly both in person and online see a far more glaring omission that needs their attention... that the WHOLE purpose of the credit is to drive consumers toward a cleaner, more efficient, more sustainable form of personal transportation, and they are excluding the one vehicle that represents the paramount of that goal: the Aptera. And, the reason behind its exclusion appears to be one of the very things that helps make the car that efficient in the first place: it has three wheels, which helps reduce both aerodynamic and rolling resistance, while not interfering with its utility to serve as a car at all. The only other drawback one might point to about this car is its maximum capacity of two passengers in its current iteration However, in 2019 it was found that the average vehicle occupancy in the US is 1.5 people, down from 1.87 in 1977 (https://css.umich.edu/publications/factsheets/mobility/personal-transportation-factsheet), so the US could really use more vehicles on the road that transport one and two people more efficiently. Additionally, in sunny parts of the country, the Aptera will more than cover the average commuter's daily needs without drawing a single watt from the grid, as it's capable of driving 40 miles off the energy it collects from the Sun in a single day. I hope the IRS takes into account the spirit and purpose behind these incentives before again excluding the very vehicle most worthy of inclusion. Best regards, James Castaneda San Diego, CA 92114
Erik Biesemeier	1/12/2023 19:46	Good day, I am writing in regard to draft form 8936 Qualified Plug-in Electric Drive Motor Vehicle Credit. The form has lines for claiming the credit for vehicles with two wheels, and with four or more wheels, which would exclude vehicles with three wheels. This is a concern for anyone considering the purchase of an Aptera (https://aptera.us) or other three wheeled passenger or delivery vehicle. Serving the same transportation purpose as a two, or four wheeled vehicle, owners should be entitled to the same tax credit as other electric vehicles, and not penalized due to a slightly unusual design. Thank you, Erik Biesemeier
Jacob Davis	1/16/2023 2:34	I recommend allowing 3 wheel EVs to receive the tax credit, and to add an extra credit for cars with solar like Aptera. Best Regards, Jake Davis Aiea, HI 96701
Johnny Li	1/21/2023 12:29	Hi, as the intent of this bill is to lessen the effects of climate change, promote adoption of vehicles that run on clean energy, as well as encourage domestic manufacturing, I believe we should allow vehicles such as the Aptera to also qualify for these credits. Aptera meets all of these requirements except that it is a three-wheeled vehicle rather than a four-wheeled one. Encouraging purchase of this American-made, American-built vehicle will drastically lower our carbon footprint and help the country and the world reach our climate goals. Thank you.
Dario Vazquez	1/21/2023 16:37	To Whom It May Concern: This is in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The goal of the EV credit is to promote a transition to more efficient transportation and sustainable manufacture of vehicles in the United States. The credit should include the lighter and much more efficient 3-wheeled EVs like the Aptera. Please broaden the interpretation of the credit to include these more efficient vehicles that make a bigger difference. Thank you, Dario Vazquez
Dominic Pirocchi	1/22/2023 20:15	Dear Andres, In regards to EV incentives. Please consider supporting completely free market systems and allowing the people to select the best technologies without interference from the government. Either completely remove ALL incentives including those on oil and other industries or if you insist on disrupting the free market, then make it so that the best and most efficient vehicles are included. Do not use weight as a factor, as by reducing the weight you increase the efficiency. Do not exclude vehicles by the number of wheels. The three wheeled Aptera, is one of the most efficient vehicles about to come to market. Additionally, a commuter may want a two wheeled EV to easily navigate city streets. Do not exclude by price, either high or low. You should simply have a tax rebate of X% of vehicle cost, to a max of Y amount. No other restrictions or putting Congress' thumb on the scales. If you want to limit it to only those vehicles assembled here in the US or in a country with an existing agreement. That is fine as many of the startup companies are US companies. Do not insist that the mining and/or parts also come from the US, as that just creates confusion. Again, the goal should be to incentify the most efficient EVs and that is it. Thank you, -Dominic Manor Township, PA

Name	DateTimeReceived	Body.TextBody
Harold Cheyne	2/8/2023 7:30	Dear Mr. Garcia, I am writing to propose an addition to the IRS rules for Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. As written, vehicle eligibility is limited to four-wheeled vehicles, and I suggest expanding the eligibility to three-wheeled vehicles that would otherwise qualify under the remaining rules for that form. Specifically, the US company Aptera (aptera.us<http://aptera.us>) is set to begin manufacturing its three-wheeled, solar-powered electric vehicle later this year. The Aptera EV will be the most efficient electric vehicle on US roads, using the least amount of energy per mile and recharging itself with its solar panels. I believe this type of leap in technology should be encouraged by making the vehicle eligible for the Qualified Plug-In Electric Drive Motor Vehicle Credit. Thank you for your time and consideration of my request. Sincerely, Harold Cheyne
Bill Pretyka	2/17/2023 10:46	Please allow fully-enclosed three-wheeled electric vehicles to be included in this control. Companies such as Aptera, are trying their best to bring affordable, efficient, and usable transportation to the masses and including this vehicle type would go a long way to make that happen. Sincerely, Bill Pretyka
James Costello	1/3/2023 18:33	It is extremely disappointing to see hybrids with tiny batteries and horrible gas mileage qualify for $7,500 tax credits while some extremely efficient all Electric Vehicles do not qualify. You make our country look like fools to the rest of the world.
Robert	1/3/2023 19:41	You should be giving tax credits to all electric vehicles. At a minimum, you should have a minimal range of 150 miles. Robert Knapp
Max Follett	1/3/2023 19:43	All electric vehicles should qualify for the credit regardless of cost if they meet a minimum requirement. There's no reason cars that are no where near as environmentally friendly would get it.
Can you see the line	1/3/2023 20:19	The Electric Vehicle EV tax credit rules make no sense. If you want people to stop using fossil fuels, then all Electric Vehicles regardless of weight should qualify. G. G. Cooper
Richard Dugan-Starr	1/3/2023 21:07	EV tax credits shouldn't exist. I'm an EV enthusiast and it seems like foolish to intervene in an industry that is already functioning. Better to remove oil and gas subsidies than to prop up EVs by giving out tax credits. If you are going to keep EV credits all electric vehicles should be eligible for them provided that most of their range is from electricity. There should also be no manufacturer cap. Please take this comment seriously as I do intend on buying an EV one day. -- Richard Dugan-Starr
Jennifer Nicholson	1/3/2023 21:56	Please provide tax incentives for the purchase of all electric vehicles, regardless of their cost, the manufacturer, and the country of manufacture. The goal is clean energy, so providing tax incentives for all vehicles is important. Thanks, Jennifer
Zoe Nicholson	1/3/2023 22:07	Please provide tax incentives for the purchase of all electric vehicles, regardless of their cost, the manufacturer, and the country of manufacture. The goal is clean energy, so providing tax incentives for all vehicles is important. Thanks.
Sushil Nanavati	1/3/2023 22:24	Hi In regards to this policy, I believe it's unfair to include hybrid vehicles and not to all electric vehicles. Hybrid cars don't provide the advantage all electric do - it's a fake out marketing gimmick. All electric is the goal and that's what we should be incentivizing. Keep the all American parts though. That's important. Thanks for the opportunity to provide feedback.
Frank Raniolo	1/3/2023 22:26	IRS, My family came here on a ship over 400 years ago, founded Eastern Long Island, and we've fought for this country in all the wars. The IRS taking $7500 of United States Citizens tax payer money, which was passed as an "ELECTRIC VEHICLE CREDIT" and giving the money away to the benefit of non American manufacturers, and cars not made in America, and for cars that aren't even all electric, is morally reprehensible, unconscionable, and you should be ashamed of yourselves. Giving a tax credit to purchaser's of Audi, and BMW, is unconscionable. You are literally giving American money to Nazi companies! EV tax credits should go all ELECTRIC VEHICLES, made in the U.S.A., not hybrid vehicles made abroad, or in Mexico. Sincerely, Frank Raniolo J.D.
Dave Claudino	1/4/2023 0:54	Please ensure that the $7500 tax credit applies to all electric vehicles, regardless of cost, weight, type, or any other variable. It explicitly should not apply to vehicles that consume fossil fuels. - David Claudino Palo Alto, CA 94301
Andres Hernandez	1/4/2023 0:58	I am not a consumer of an Electric Vehicle at the moment but I do consider myself a potential one. I believe the tax credit is too low considering the fact that companies increased their prices on their vehicles due to inflation and/or supply chain issues. I also believe all electric vehicles should be able to obtain the tax credit.

Name	DateTimeReceived	Body.TextBody
Britny Lopez	1/4/2023 1:54	Thank you for allowing me to personally comment on OMB Control No. 1545-2137. I am very happy to know that the "EV Tax Credit" is being utilized as a step in to a democratic, "by the people, for the people", exercise. I do believe that we are making strides toward a future that we can all participate in creating. Thank you very much for proving to me that *we* all want the same thing. Regarding the issue at hand, I believe that it is important to take in to consideration that the Electric Vehicle Tax Credit is for the environments sake. Although, gas it self isn't in short supply, the air we breathe, and the earth that we live on, requires us to find alternatives for our current state. Although, I do acknowledge that this a wonderful step forward, I am unclear as to why all electric vehicles are not on the list of eligible households. I am sure, they too, would like to know. Please address this, if possible. Twitter is a great forum and should be utilized for public remark, if allowable. Please forward this message to whom this request concerns. I like to watch the progression, myself. ➡ "Public Relations" : I.e. Social Media and other e-messages should be on the list! Updates are great, but, so are tax tips! Infographics and statistics, as well. I worked in administration for the 2020 Census, so, I know what the government can put out there! In conclusion, I humbly request that the IRS include all electric vehicles, including those that are solely electric, at this point, for very obvious reasons. 🙏 I thank you for your time and the update. Sincerely grateful,
Corey Coddington	1/4/2023 3:09	I find it to be shameful that some all electric vehicles receive no tax credit while polluting plug in hybrids with 30 miles of range do. Miss handling of our tax dollars deteriorates an already low confidence level in policy making. Please remedy this as soon as possible and level the playing field. Act in the spirit of the law not special interest or lobbying!
Samuel Johnston	1/4/2023 9:19	As an American Citizen I do not believe any vehicle should be getting this qualification, but if you do I believe we should be subsidizing all electric vehicles.
PJ Delgado	1/4/2023 12:17	I am writing to express my concern about the unfair qualifications for the electric vehicle tax credits in the Inflation Reduction Act that is taking effect this year, 2023. It has come to my attention that many electric vehicles, which are more efficient than some hybrid vehicles, have been excluded from these credits. Furthermore, many of the excluded electric vehicles are some of the most American-made cars in the world. This incentivizes car manufacturers to produce inferior products, rather than those that would have the biggest impact on meeting the goals of the Inflation Reduction Act. I believe that all electric vehicles, regardless of their specific make or model, should be eligible for these credits. This would not only support the transition to a more sustainable and efficient transportation system, but also promote American-made products. I urge you to reconsider the qualifications for these credits and make them more inclusive. Thank you for your attention to this matter. Sincerely, Patrick M. Delgado
Dennis Morgan	1/4/2023 12:58	Dear Mr. Garcia, I am writing to you to provide feedback on OMB Control No. 1545-2137. While the intent of this legislation is good and just, the implementation has major issues. If the goal is to encourage transition to all electric vehicles then MSRP price should not be a factor in determining if a tax credit should be applied. Instead there are multiple other methods for achieving the goal of incentivising consumers to purchase electric vehicles: * tax credit based upon drivetrain (full credit to pure EV vehicles, partial to hybrids) * tax credit based upon MPe (must be greater than 50 MPe?) Thank you for your time. Dennis Morgan
Pakko	1/4/2023 13:11	I don’t believe we should be giving any tax credits for any vehicles. But if the government insists on giving tax credits, it should be for all electric vehicles not just some. Even have better tax credits for fully electric vehicles with smaller ones for plug in hybrids. Pakko
Andrew Krause	1/4/2023 13:21	Regarding the Form 8936 qualification for electric vehicles, the provision for "qualified electric vehicle" is narrowly tailored in a manner which is unconstitutional. The Agency should advise Congress that the provision is unenforceable as such, and enabling legislation should be passed which applies to all electric vehicles registered for roadway use by State or territorial governments subject to the jurisdiction. -- Andrew Krause Peachtree City, GA 30269
Sandy Bayes	1/4/2023 13:32	Dear IRS, 1)This is a complete absurdity adding hybrid autos as a recipient of the new tax credit! It does nothing to help with mitigating climate change and I totally disagree with this inclusion. Second: It would be more helpful to lower the requirements for all electric vehicles. Please change your requirements! Yours truly Sandra A Bayes Santa Fe, NM 87507
Stephen vasquez	1/4/2023 13:53	Any and ALL electric vehicles should receive the tax credit. Any vehicles with gas engines should NOT receive the tax credit. This seems like a simple concept. Anything else seems like the government playing favorites. Thnak you.

Name	DateTimeReceived	Body.TextBody
EvolverTTV	1/4/2023 16:44	To whom it may concern, It has come to my attention that you request the general public's comments in regards to the ev tax credit bill. I think all electric vehicles that are purely electric should qualify for the tax credit so long as all other basic criteria are met; such as being made in North America, not too expensive, etc....I think it is shortsighted to give tax credits to hybrid vehicles and not pure electric vehicles which maintain a higher efficiency rating across the board. If the aim of the initiative is to become green and efficient then encouraging pure electric car sales should be the first and foremost goal of the bill. Signed, Ryne McElroy
Chris Clabaugh	1/4/2023 21:40	Please consider tax credits for all Electric Vehicles. Save the planet! Lets encourage more EV ownership regardless of where or when they are built. Provide an annual credit for every vehicle!
melva zanella	1/4/2023 21:55	Regarding EV tax credits: All electric vehicles should receive the full credit. Hybrids should only get half.
Eric Rodriguez	1/4/2023 22:37	Give the tax credits to all electric vehicles! Be the adults in the room that we need. Eric https://t.co/uG9Uwgjdrw
Luca Traverso	1/4/2023 23:29	Dear IRS, I am writing to express my concern about the unfair qualifications for the electric vehicle tax credits in the Inflation Reduction Act that is taking effect this year, 2023. It has come to my attention that many electric vehicles, which are more efficient than some hybrid vehicles, have been excluded from these credits. Furthermore, many of the excluded electric vehicles are some of the most American-made cars in the world. This incentivizes car manufacturers to produce inferior products, rather than those that would have the biggest impact on meeting the goals of the Inflation Reduction Act. I believe that all electric vehicles, regardless of their specific make or model, should be eligible for these credits. This would not only support the transition to a more sustainable and efficient transportation system, but also promote American-made products. I urge you to reconsider the qualifications for these credits and make them more inclusive. **Please see attached tracker for examples** [image0.jpeg] Thank you for your attention to this matter. Sincerely, Luca Traverso
James Bush	1/5/2023 9:20	Hi, Why would cars with a gas engine get any tax credit at all? I understand no tax credits for cars not manufactured in the U.S. not receiving the credit. That part makes sense. All electric vehicles manufactured in the U.S. should receive the credit. It's ridiculous, obscure, nonsensical rules carve outs like this that make citizens not trust policy makers. James Bush
Noah Webster	1/5/2023 10:03	Team, I submit that all Electric Vehicles should be considered for continued Federal Incentives. Further, that the IRS must be inline with the EPA classification ratings. Noah Webster
Gary Brown	1/5/2023 11:31	I suggest extending the tax credits to all Electric Vehicles that use a battery. This could include vehicles that also have a combustion engine. Gary Brown
Tamara Prewitt	1/5/2023 14:49	The current system of providing Tax Credits for Electric Vehicles is too arbitrary and possibly subject to manipulation or favoritism or the appearance of favoritism by the government. I do not support the tax credit at all, but if it is required to provide tax credits for Electric Vehicles, there should be an independently verifiable litmus test for qualification purposes. For example, the vehicle must be proven to drive for x miles exclusively on electric charge or the vehicle must get over x mpg and have y miles of electric being used, etc. Currently all electric vehicles such as some Telsa models are not included but other vehicles like a Jeep that gets 20 mpg is included. This is not the purpose of the tax credit to get more people to drive low mpg Jeeps! You must provide a public and verifiable method of assigning tax credits that is fair to all. Sincerely, Tamara Prewitt Granite Falls, WA

Name	DateTimeReceived	Body.TextBody
Mihad Alzayat	1/5/2023 15:35	To whom it may concern, I believe the tax credit should apply exclusively to electric vehicles and not hybrid vehicles. This will incentivize many more people to make the transition away from fossil fuels. It doesn't make sense to offer this incentive to hybrid vehicles and not all electric vehicles. I hope you'll take our input and make the necessary adjustments. Thank you! Mihad
David Kaufman	1/5/2023 20:50	Not only should the irs fix the EV tax credit to apply to all electric vehicles, not just the inefficient ones, it should apply to foreign manufactured, imported and luxury EV's too. The president's agenda, and that of all humans, is about helping the planet, not just certain companies, certain countries or certain consumers. -- David Kaufman Gigawatt Digital
Wes B	1/6/2023 13:39	All electric vehicles should get a tax credit, it sure would incentivise me buying one. Also, tax credit if have to replace expensive batteries
Stephen Ingraham	1/7/2023 13:51	All electric vehicles should receive the EV tax credit. It is absolutely obvious the EV tax credit regulations were designed to punish a certain company for political reasons. That is not the type of government that leads humanity toward progress.
Samara Cullinan	1/9/2023 15:04	This new EV tax rule benefits few cars that actually contribute to lower emissions. Especially when a hybrid vehicle that gets 20 mpg gets a full rebate yet all electric vehicles are passed over. That was not the intention of this tax incentive! Samara Balter
RajSree Nair	1/13/2023 13:23	Hi, It would be helpful that all electric vehicles should be given tax credits for the next many years, say 5 years. No need to impose any conditions because it is for protecting the environment and increasing electric cars on the road. For instance, I am prevented from buying an electric car with certain color and amenities simply because I won't be eligible for any TAX credits which is the prime incentive to buy an electric car. Of Course government can impose a restriction on super rich people getting the car with tax credit, anyway they are not concerned with what the government offers. The current income level restrictions and prices of the electric cars are not matching considering the inflation and current material costs. This is actually hindering the propagation for electric vehicles, hope that is not the case. Hybrids also may be given tax credits but half of what is offered for fully electric cars . Imposing conditions means preventing any incentives to protect the environment. We are not batting for any vehicle manufactures but to protect the environment for future generations. Regards, Rajesh and Sreeja.
Jeff Pitoniak	1/3/2023 18:28	Three wheeled vehicles should be allowed. Sent by Jeff
Louis Jovanovich	1/10/2023 15:11	Hello, my name is Louis Jovanovich, I would like to comment on the EV tax credit. We need the tax credit to speed up the transition to EVs, and we need it allowed in more generous circumstances. It's infeasible considering the current supply chain to expect batteries to me made in the US, at least for now, and that requirement should be held for a couple years. Furthermore, an EV from the company Apterta is not eligible for the tax credit, despite being an American company, because it's vehicle is a three wheeled vehicle, and other than that, it functions as a car in every other way. Three wheeled vehicles like that should be eligible for the tax credit, because their low cost and efficiency can be a big part of making the transition to EVs quicker, cheaper, and more sustainable
Hansen Qian	1/3/2023 19:11	I write to encourage you to update the rules around the plug-in electric vehicle tax credit, publicly announced here: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle I encourage the administration not to use the gross vehicle weight rating in determining whether or not a vehicle is a "SUV" or not. The definition of a "SUV" has changed over the years and there is no reason why we should stick with a traditional weight-based definition. There are many other ways that better fit the definition, such as the type of vehicle chassis used, the configuration of doors/trunks, and even vehicle suspension/ride height. By sticking with the weight classification, we push consumers towards heavier vehicles in order to obtain the tax credit, which significantly detract from pedestrian/bike safety, increase wear/tear on our publicly-maintained roads, and continue encouraging conspicuous consumption rather than promoting more efficient solutions. Thank you, Hansen
Monica Morin	1/3/2023 20:06	pra.comments@irs.gov<mailto:pra.comments@irs.gov> Include OMB Control No. 1545-2137 in the subject line of the message. It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Monica Hope Morin

Name	DateTimeReceived	Body.TextBody
Jed White	1/3/2023 20:10	My comment on this matter is that there should be a credit for e-bikes. It is absurd that the federal government offers $7,5000 off an electric car, but zero for an electric bike. An e-bike is a car replacement, and it has a much small carbon footprint than any e-car. Thank you. [Bryan Cave Leighton Paisner Logo] JED WHITE Partner
Adam T	1/3/2023 21:13	I am writing to express my concern about the current qualified plug-in electric vehicle credit offered by the federal government. While I appreciate the incentive of offering $7,500 off the purchase of an electric car, I am disappointed that there is no similar credit offered for other electric vehicles with a smaller carbon footprint, such as electric bikes, cargo bikes, golf carts, or Neighborhood Electric Vehicles. As you may know, electric bikes, cargo bikes, golf carts, and NEVs all have a significantly smaller carbon footprint than traditional cars, and promoting the use of these vehicles could have a significant impact on reducing carbon emissions. By offering credit for the purchase of these types of vehicles, the federal government could encourage more people to make the switch to low-emission transportation options. In addition to their lower carbon emissions, electric bikes, cargo bikes, golf carts, and NEVs also have lower infrastructure and maintenance costs compared to traditional cars. For example, electric bikes do not require the construction of expensive roads or the maintenance of roadways, and they take up significantly less space for parking. Golf carts and NEVs also have lower infrastructure and maintenance costs, as they can often use existing roads and do not require the construction of specialized infrastructure. Promoting the use of these types of vehicles could not only help reduce carbon emissions, but it could also save money on infrastructure and maintenance costs. These cost savings could be passed on to taxpayers, making low-emission transportation options more accessible and appealing to a wider range of people. I urge the Internal Revenue Service to reconsider the current qualified plug-in electric vehicle credit and consider extending it to include electric bikes, cargo bikes, golf carts, and NEVs. These vehicles have the potential to make a meaningful contribution to reducing carbon emissions, and it is important that the federal government take steps to encourage their adoption. Thank you for considering my comments. Sincerely, Adam Tampio
P B	1/4/2023 1:21	Limiting electric vehicle credits to just automobiles is a terrible incentive if the goal is any greater than enriching auto manufacturers. To actually reduce carbon emissions, and see other net benefits you could include other electric vehicles like electric bicycles and neighborhood electric vehicles. Peter Beels
Jared Adrian Subia	1/4/2023 2:46	Dear Mr. Garcia Let's forget about the climate change debate and focus on energy efficiency which is something more agreeable on. Not to say climate change is not a factor, but this is something you might want to bring up in however you debate these proposals. Here in my state of California I experienced first hand the straining of our power grid and experienced numerous rolling black outs. Heavy electric automobiles, trucks, and SUV's would greatly add to the load on an already stressed grid. There may be very little to no long term benefit to the subsidization of heavy electric vehicles if they are consuming a power grid powered by a mix of fossil fuels and renewable energy. What really is worth subsidizing are light electric vehicles: electric bikes, scooters, golf carts, etc. Subsidies would be cheaper and more widespread as the cost of these light EV's are a fraction of heavy EV's. My own personal electric bicycle, Velotric Discover 1, cost me around $1300. And SO many other brands of electric bicycles fall under $2000. You are offering people $7500 for heavy EVs priced in the tens of thousands! This literally means that giving away approximately 10 electric bicycles is the equivalent to the subsidization of one heavy EV. Numbers vary but you get the gist of it. Light EV's accomplish the same task heavy EV's do, but cheaper, safer, and environmentally sound. And you obviously can tell that the production of light EVs use less rare metals and consume less energy to produce and use. Again , my bike can take me 60 miles on one charge. And you can take e-scooters and e-bikes on public transit for any long distance trips. Not to mention light EVs have very little road degradation, whereas heavy EVs will still cost billions in road maintenance. Please consider including light EVs to your EV credit proposal. Imagine the highways and roads cleared of millions of vehicles as citizens instead use their electric bicycle. Cities and states actually reach their emission reduction goals. It's a future you can help build if you make this happen. Thank you for your time. -Jared Subia

Name	DateTimeReceived	Body.TextBody
Olivier Bouan	1/4/2023 3:33	Hi, I'm sharing a comment on the $7,500 EV tax credit. Many may write in wondering why this credit does not apply to smaller EVs which are safer and better for neighborhoods than their heavier, larger "suv" counterparts. I support those comments. More importantly though, I think it's absolutely critical that this credit be extended to other forms of electric mobility that can reduce car usage overall including e-bikes, e-scooters, e-cargobikes. If we're willing to give a family of 4 $7,500 in credits for buying an electric SUV, we should be willing to give a family of 4 at least the same amount of money for buying 4 e-bikes. The latter will reduce congestion, is even better for the environment, is safer for communities, and will lead to better health outcomes for that family. Please consider revising the rules to support e-bikes. Best, Olivier Bouan -- Sent from my mobile device. Please excuse errors and typos.
Roslyn Chao	1/4/2023 6:52	If the goal is electrification, decarbonizing, and reducing energy/resource use, then support a rail system and better public transport. If the goal is to electrify and decarbonize, then e-bikes, EVs should receive a full tax credit amortized over x number of years of ownership. One credit per person (bike or EV). Plug-ins (ice + ev), used EVs, used e-bikes, and other forms of electric mobility should receive lesser tax credit (amortized over x years of ownership). Years of ownership should be as extensive as possible to minimize energy/resource use and to discourage planned obsolescence, which contributes to climate change and biodiversity loss.
Brian B	1/4/2023 7:12	Hello, I'm writing in regards to the proposed tax credits for EVs. I'm in favor of tax credits for EVs and think they should be even higher than they currently are to address the climate emergency. However, I find it strange that there are no tax credits for eBikes, eScooters, and other vehicles that have far less of a carbon footprint than an EV, and are considerably cheaper relative to a car. We need tax credits that also apply to other green forms of transportation. Thank you.
Carla Sanderson	1/4/2023 8:56	Hello, The irs should not give any tax break to any vehicle purchases. Even electric vehicles are awful for the environment due to the battery and production. Large ones are especially dangerous to pedestrians. The IRS should give full tax breaks to those who either do not own vehicles at all or purchase electric bikes. Stop pandering to the car lobby and car companies! Give tax breaks to those who choose not to own vehicles at all and who purchase bikes and electric bikes, cargo bikes instead.
Michael May	1/4/2023 9:09	It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Michael May Bethesda, MD -- Mike May
Caryl Wyatt	1/4/2023 10:16	Public comment on Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46: It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, scooter, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Thank you, Caryl Wyatt
James Popp	1/4/2023 10:17	Why isn't there a subsidy for electrically powered bicycles? The car oriented program should not be extended, whether internal combustion or electric, cars are still terribly damaging to the environment, people, and society and they should be taxed and discouraged appropriately. This is one of the most backward tax incentives out there.
Kurtis Pozsgay	1/4/2023 10:31	The federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. I don't even totally mind an EV credit, but if we are truly trying to offer incentives correctly then it should be offered to these other uses as well, to say the least. Kurtis Pozsgay
Joseph Schiarizzi	1/4/2023 10:38	Hello, I am a citizen of Virginia. It's absurd that the federal government offers $7,500 off an electric car in tax credits, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle (like golf carts)— all of which have a much smaller carbon footprint. If I buy a brand new 7,000 lbs F-150 truck, with a 1,500 pound battery I will get $7,500 in tax credits for "saving the environment." But if I take the bus and own no car I get nothing. This is clearly messed up and wrong. Joseph Schiarizzi
Leo Martinez	1/4/2023 10:53	E-bikes are selling twice as much as EV's & reduce our emissions by way more than EV's do. Because of this, there should be NO EV Credit without an EBIKE Credit. Thanks

Name	DateTimeReceived	Body.TextBody
Bobby Dunlap	1/4/2023 11:59	Hello, This is a comment on OMB Control No. 1545-2137. While I support the federal tax credit for electric vehicles, I believe it should be extended to electric bikes, cargo bike, golf carts, or Neighborhood Electric Vehicles. These have a much smaller carbon footprint and impact on the ability to get around communities. Please consider extending. Best, Robert Dunlap -- Robert M. Dunlap
ms meowkins	1/4/2023 12:09	Electric vehicle tax credit is great but it must be paired with a tax credit for e-bikes which have a much smaller carbon footprint. It is ridiculous to have tax credit for cars but not bikes.
Jordan Wyatt	1/4/2023 12:18	Thank you for taking comments about the EV tax credits. I'm deeply concerned with the financial incentives that this creates. I understand the logic in higher incentives based on battery size, but this essentially will subsidize purchasing larger, more dangerous vehicles (for pedestrians and cyclists) more than a car. EVs already weigh significantly more than standard vehicles because of the battery. This is going to create an increasingly dangerous situation for our most vulnerable road users, cyclists and pedestrians. Pedestrian and cyclist fatalities been increasing all around the country and subsidizing huge heavy vehicles will continue this slippery slope. Further, there's no credits for e-bikes or scooters. Not all of us want or need a car and would prefer to bike or scoot. It's unfair to continue to subsidize car users and provide no incentive for the rest of us. The EV credits you're providing would completely pay for these e-bikes or scooters. Mode shifting away from cars would help our cities save money by reducing our need for large roads that are a money-pit for our cities to maintain. PLEASE reconsider. Jordan Wyatt He/Him
Ashley Elliott	1/4/2023 12:27	Dear Andres Garcia, Many of the EVs listed on this tax incentive are large, dangerous, and too expensive for the average American to afford. It is ridiculous that the federal government offers $7,500 off an electric car or truck that causes more road damage, more pedestrian death/injury, and an inefficient use of resources, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle— all of which have a much smaller carbon footprint than any of the vehicles currently qualifying under this incentive. Electric bikes are popular and have outsold EVs for the last two years. The government should be incentivizing the purchase of these smaller, more efficient vehicles and working with states and local governments to make them more viable forms of transportation. State and local level incentives have proven to be wildly popular and to help reduce VMT, and the federal government should be investing and incentivizing the adoption of these smaller vehicles, beginning with extending these refunds to electric bicycles, cargo bikes, golf carts, and Neighborhood Electric Vehicles. Thank you, Ashley Elliott
Israel Hadar	1/4/2023 12:33	Dear Andres, I saw that the IRS is looking for comment on EV tax credits. As a tax professional, I consider this issue very heavily. Tax credits are inherently a government subsidy of a project and subsidies, for either political or practical reasons, are limited in availability. It is my opinion that we need not subsidize large electric vehicles. Should the government subsidize EV's those should be limited in weight and size. Additionally, an expensive luxury vehicle should not be subsidized by the public. Luxury cars should not be subsidized. I do not believe that even a phase out would be appropriate. There should be a hard cap on which cars get support. Finally, it is my belief that the modes of transportation we should be supporting are those that promote better health, living conditions, and mobility. Subsidizing electric bikes, bike lanes, and trains are better for our planet, our health, and our wallets. Cars represent a massive burden to the average citizen, and the government should not be encouraging their further entrenched enforcement and maintenance. Best, Israel Hadar
Lisa Pfeiffer	1/4/2023 12:35	Dear Andres Garcia: This is a comment on federal tax credits for electric vehicles. I believe the program is misaligned with incentives. We want to incentivize the lowest-carbon footprint means of transportation. This includes electric vehicles, yes, but also electric bikes. The tax credit should also be decreasing with increasing vehicle weight, as vehicle weight is associated with additional carbon (such as road wear and repair) and non-carbon (such as safety of pedestrians) externalities. Therefore, tax credits should be the highest for electric bicycles and lightweight electric vehicles, and lowest for electric SUVs and trucks. Sincerely, Lisa Pfeiffer
Berman, Rachel	1/4/2023 12:37	Dear Andres Garcia, I saw that the IRS is looking for comment on EV tax credits. Tax credits are inherently a government subsidy of a project and subsidies, for either political or practical reasons, and are limited in availability. It is my opinion that we need not subsidize large electric vehicles. Should the government subsidize EV's those should be limited in weight and size. Additionally, an expensive luxury vehicle should not be subsidized by the public. Luxury cars should not be subsidized. I do not believe that even a phase out would be appropriate. There should be a hard cap on which cars get support. Finally, it is my belief that the modes of transportation we should be supporting are those that promote better health, living conditions, and mobility. Subsidizing electric bikes, bike lanes, and trains are better for our planet, our health, and our wallets. Cars represent a massive burden to the average citizen, and the government should not be encouraging their further entrenched enforcement and maintenance. Best, Rachel Berman

Name	DateTimeReceived	Body.TextBody
Miles Payton	1/4/2023 13:47	Hi IRS, my comment is that it is absurd that we taxpayers are subsidizing the purchase of luxury electric vehicles (it's hard to find new ones under $40,000) and billing it as a climate solution. This money could be far better spent on mass transit or bicycle infrastructure. Or, consider a smaller and far more impactful credit on e-bikes, which are safer and require a fraction of the resources compared to, say, a 6000lb electric truck. Thanks, Miles Payton
kent Strumpell	1/4/2023 13:56	Subject: OMB Control No. 1545-2137 Comment on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit Dear Andres Garcia, INCLUDE ELECTRIC BIKES IN THE PROGRAM The omission of electric bikes as a qualifying electric vehicle type is a missed opportunity for reasons noted below. Federal policies should be corrected to include incentives for electric bikes at the earliest opportunity. Electric bikes have many benefits over electric cars: - They use orders of magnitude fewer resources to manufacture; - They consume a fraction of the electrical energy. Our electrical grid will be seriously challenged to meet the high-energy charging demands of millions of EVs. In most cases, vehicle owners will be required to upgrade wiring and install chargers at considerable expense. In contrast, electric bikes can be charged with existing circuits in homes and elsewhere with a fraction of the energy required for full-sized EVs. - They consume minimal road space and parking space; - They cost a fraction of that of electric cars, making them available to far more people; - Widespread use of electric bikes can happen far quicker than the conversion of the motor vehicle fleet to EVs, and speed is essential in our response to climate change, the impetus that is driving this program. Electric bikes would make more efficient use of credits If electric bike purchasers were offered incentives similar to those for electric cars, far more people could take advantage of the resources, making very efficient use of the credits since electric bikes cost far less than full-sized electric cars. Comparable functionality for local trips Electric bikes are capable of serving the needs of many commuters and for utilitarian trips. The rapidly growing availability of electric cargo bikes expands the capability of this vehicle type dramatically, making it suitable for shuttling children to school, grocery shopping and transport of bulky
kent Strumpell	1/4/2023 13:56	Subject: OMB Control No. 1545-2137 Comment on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit Dear Andres Garcia, INCLUDE ELECTRIC BIKES IN THE PROGRAM The omission of electric bikes as a qualifying electric vehicle type is a missed opportunity for reasons noted below. Federal policies should be corrected to include incentives for electric bikes at the earliest opportunity. Electric bikes have many benefits over electric cars: - They use orders of magnitude fewer resources to manufacture; - They consume a fraction of the electrical energy. Our electrical grid will be seriously challenged to meet the high-energy charging demands of millions of EVs. In most cases, vehicle owners will be required to upgrade wiring and install chargers at considerable expense. In contrast, electric bikes can be charged with existing circuits in homes and elsewhere with a fraction of the energy required for full-sized EVs. - They consume minimal road space and parking space; - They cost a fraction of that of electric cars, making them available to far more people; - Widespread use of electric bikes can happen far quicker than the conversion of the motor vehicle fleet to EVs, and speed is essential in our response to climate change, the impetus that is driving this program. Electric bikes would make more efficient use of credits If electric bike purchasers were offered incentives similar to those for electric cars, far more people could take advantage of the resources, making very efficient use of the credits since electric bikes cost far less than full-sized electric cars. Comparable functionality for local trips Electric bikes are capable of serving the needs of many commuters and for utilitarian trips. The rapidly growing availability of electric cargo bikes expands the capability of this vehicle type dramatically, making it suitable for shuttling children to school, grocery shopping and transport of bulky
Mark Remy	1/4/2023 14:17	Here is my comment on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42: Focus less on incentives that keep people in huge, heavy, infrastructure-destroying vehicles, most of whose trips will be less than a few miles, and more on incentives to get people on bicycles, including e-bikes. Our mindless addiction to cars and trucks is insane. Thank you. Mark Remy Portland, Oregon
Jacob Sodaro	1/4/2023 15:23	To whom it may concern, I am writing today to express my concerns regarding the electric vehicle tax credits. While possibly outside of the scope of the Inflation Reduction Act's provision, I am mainly disappointed to find that electric bicycles and electric scooters are being disregarded in this act. I would like to see the actually sustainable methods of transportation adopted and encouraged outside of passenger vehicles. Thank you
Roberto Flores	1/4/2023 16:10	We need a tax credit for e-bikes. I have a 10 minute commute I could do on an e-bike if they werent so expensive. -- Roberto Flores
David Lovitz	1/4/2023 16:30	Electric vehicles should include bikes and other lightweight, safer, and more environmentally friendly options besides cars.

Name	DateTimeReceived	Body.TextBody
Daniel Cd	1/4/2023 16:48	It’s absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint, take way less space, not dangerous for society and keep people in better shape.
Bruce Lahmayer	1/4/2023 17:16	dropped as soon as they reached the 300000 limit. So We are against rebates for any of the OEM's because it doesn't benefit the consumer when the prices are held high to just soak up the rebate. Let the market decide and let these companies compete on the quality of their products. But, if you are going to have rebates in spite of my negative opinion on them, then here are my suggestions: 1. If you are going to have rebates, then there absolutely should not be any politics involved. Listening to Joe Biden praise Mary Bara for leadership on EV's was clearly pandering for UAW votes and it just showed that Joe is willing to lie just like all the other politicians. Punishing Tesla because they are not unionized should never happen. We should be thanking Elon Musk and Tesla because that is where the leadership is. We took a chance on the unproven Bolt in 2017 by purchasing one. We wanted to help GM with electrification and what better way than to purchase their new all electric car. We hoped that GM would do the right thing by setting up a charging network and coming out with more affordable EV's. What did we get? The Hummer EV which is an abomination, a horrible example of excess and stupidity that uses the mineral resources for at least 3 efficient EV's and it can't even carry much more weight that what you would get with putting 4 big people into it. What about a charging network? They have a nationwide presence with their dealerships. Nope. I assume they are waiting for another government bailout. I tried using the hodgepodge of charging stations that I could access with the Bolt. They were completely unreliable and I finally just gave up and never drove the car more than about 50 miles from home. The ultimate no good deed gets unpunished moment came when the Bolt battery fires started happening and our car became safety concern and therefore almost unusable. GM gave us an incredibly awful run around for over a year until we finally made it through the lemon law process. It was financially a poor outcome for us, but preferable to any further dealing with the awful company the GM really is. GM should have treated all Bolt owners the same no matter what state they bought their car in. They should have done it quickly and been generous in the buyout offers. 2. If you are going to have rebates then cars like the Hummer EV and all other high end EV's should be off the list. The people who buy those don't need rebates. 3. If your are going to have rebates then they should be aimed at the cars that can meet a certain level of efficiency and affordability. Car makers should not be allowed to raise prices to just absorb the rebate. 4. If you are going to have rebates they should not include motorcycles. Motorcycles are not usable much of the time because of weather conditions and so they don't get a lot of miles and therefore don't really help all that much with reducing carbon emissions. The vehicle needs to be used enough to recover the embodied carbon footprint of production. 5. If you are going to have rebates then autocycles should be included. The Aptera is one vehicle in this class and it is nearing production. It has the
Shawn DuLac	1/4/2023 17:55	Good Day, I wanted to provide my feedback on form 8936. 1. For credit qualification, Credits should be based or prorated based on the following: * Vehicle Propulsion i. 100% EV/Hydrogen qualifies should qualify for 100% of the amount based on the goals of the program. ii. Gas Hybrids should be at 50% or less depending on how much range the battery extends based on a full gas tank. IE if the hybrid can extend range by 50%, they qualify for 50% bonus. If 10%, then 10%. iii. Alternative vehicles such as ebikes, E motor cycle, Arciimoto FUVs and other non car EVs should be considered but at a reduced rate. These vehicles with lower price points allow entry for the EV market place or the ability for those with reduced incomes to give up their gas cars and go electric within the cities the reside. * Ebikes should have a min starting price to qualify * These vehicles are designed to be local transportation vs long distances and I would expect only a portion of the rebate to apply. 1. Vehicle types * Seating capacity should not dictate the vehicle type when determining SUVs. * Please use the EPA guidelines that are already in place vs customizing rules to include or exclude certain makes and models. 2. Vehicle Production location – This bill seems to be focused more on selling more domestically produced units then others built offshore. We should not be supporting units produced outside of US/Canada/Mexico. If you wanted to, then dictate that a majority % of the total vehicle build is manufactured in the US. Thank you for your time, Shawn Du Lac
Eric Olson	1/4/2023 18:16	It’s absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle— all of which have a much smaller carbon footprint. Tax credits should be applied to those modes of transportation that have the lowest environmental impact. Eric Olson
Jenn Shasserre	1/4/2023 18:28	Hello. I am a graduate student earning a masters in Emergency Management, currently serving in a fellowship role for the Portland (OR) Division of Community Safety. I would like to comment that I believe there should be a credit on electric bicycles. I ride my (pedal) bike downtown, to avoid sitting in traffic and hunting for parking. When I have to carry things or need to wear business attire, I am forced to drive, unless I have time for 1 hour long public transit ride. An electric cargo bike (and faster transit) would solve these problems. I don't mind electric vehicles, we have a small (limited range) one, purchased used, at home. But traffic in our city is terrible! I worry about solutions that don't include alternatives to cars, which typically have a much lower carbon footprint than a Tesla! Thanks! Jennifer Shasserre

Name	DateTimeReceived	Body.TextBody
Elmedina B	1/4/2023 18:42	Hello Andres Garcia of the Internal Revenue Service, It is a bad idea to provide tax credit to electric vehicles when there are PLENTY of other means of transportation with a lower carbon footprint. I am in support of electric bikes AND regular bikes having tax credit opportunities before/during/after purchasing. I honestly don't like how TESLA is taking over the market and being given special treatment. -- Sincerely, Elmedina Brkic
Isaiah Berke	1/4/2023 19:38	Dear Andres Garcia, I applaud the federal government's efforts to encourage electric vehicle usage. However, I believe the lack of incentives for electric micro mobility, such as e-bikes, cargo bikes, scooters, golf carts, represents a failure of imagination and climate leadership. I live a car free life, relying chiefly on my ebike and public transit, and not only should my lifestyle be incentivized on its own terms, it would help unleash a revolution in safe transportation infrastructure that will remove the automobile as the main method of transport for americans. Sincerely, Isaiah Berke
Nelson Santry	1/4/2023 22:12	Please include electric bikes, scooters, golf carts in the tax credit for green transportation. I would much prefer to own an ebike than an electric car- and the ebike has a dramatically smaller carbon footprint, which is the whole point of the tax credit. Thank you for your consideration. Cheers! Nelson
Alysha Haggerton	1/5/2023 0:19	Electric Vehicles are the future of auto transport, but the future of transport in general is not the personal automobile - regardless of its engine-type. The federal government needs to extend tax credits to forms of transportation which have a much smaller carbon foot print than just single-occupant vehicles, especially for modes like electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle. Consider also ways to subsidize any mass-transit costs directly back to the consumer/rider when the transit authority moves a certain percentage of its service population via fleet methods with renewable energy sources. This would incentivize individuals to support local authority in adopting policy & infrastructure $ to implement mode-shifts as soon as feasible.
Trevor	1/5/2023 10:30	It's counter productive to offer tax credits on electric cars but not eBike, eScooters, eCargo bikes, eVelomobiles, and other forms of micro mobility, which have numerous benefits over electric cars. At a minimum, please expand this program to include micro-mobility options. Ideally- extend this credit _only_ to micromobility options and change vehicle registration to be based on dry curb weight- as electric vehicles are heavier and cause more damage to the roads, they should be responsible for more of the tax burden, not less. The increase in revenue should be used to invest infrastructure to protect micromobility users from dangerous, over weight, EVs which pose significant threat to life of more responsible road users. tg
Tim	1/5/2023 10:54	Hi! $7500 is great for a car. But, why nothing for ebikes, scooters, neighborhood EVs, etc? A $500 credit on an e-bike would have a much bigger impact on carbon footprints. Add it for ebikes! Tim Josephson Canaan, NH
Kate Phelan	1/5/2023 10:57	Hello, Although I'm pleased to see that the federal government will be offering tax rebates for electric vehicles, I would like to see this offer expand to include other electricized conveyances like ebikes, scooters, golf carts, etc., to help Americans continue to make choices that help them live a comfortable life while assisting with ending climate change. Thanks, Catherine --- Catherine Phelan
James Meiners	1/5/2023 10:57	It's truly absurd that the federal government offers $7,500 off an electric cars, but $0 off electric bikes, cargo bikes, golf carts, or even Neighborhood Electric Vehicles — all of which have a much smaller carbon footprints. _____ James Meiners
Alex Lawson	1/5/2023 10:58	To whom it may concern: The federal government should offer this rebate for less polluting electric vehicles like e-bikes and e-scooters. Sincerely, Alex Lawson
sean topel	1/5/2023 11:04	It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle — all of which have a much smaller carbon footprint. Sean Topel, Frederick, MD

Name	DateTimeReceived	Body.TextBody
mark rauber	1/5/2023 11:12	I appreciate this kind of initiative but cannot fathom how a government agency of such proportion, power and skill set does not include electric bikes, moped, scooters etc. - all of which have a much smaller carbon footprint! I'm aware this is heavily influenced by certain lobbying groups but the people are desperate to get a government that cares for the ever day citizen rather than solely big companies. Thank you. Best, Mark
perezeric27@icloud.com	1/5/2023 11:12	To whom it may concern: It's absurd that the federal government offers $7,500 for electric car, but $0 for electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle — all of which have a much smaller carbon footprint. Sincerely Eric Perez
Todd Martino	1/5/2023 11:17	To whom it may concern, It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Regards, Todd Martino Queens, NY
Justin McGown	1/5/2023 11:22	Hello, I am of the mind that the US should continue supporting tax subsidies for electric cars, however they should be somewhat reduced and the funds that frees up used to support micromobility solutions such as e-bikes and other small electric personal conveyances. These drastically increase mobility and decrease carbon footprints far beyond what electric cars can achieve. They are a worthwhile investment for people in almost every section of the country and require the use of far fewer resources. Many thanks, Justin McGown Norwalk, CT 06855
Simon Feeman	1/5/2023 11:49	Hello, I don't understand why this is limited to cars alone. Plenty of folks should be getting rid of cars not buying new ones, furthermore, they should be replacing them with a neighborhood vehicle or an Ebike/scooter. 750$ of credits to ebikes and 250$ to scooters would completely change how we travel. Best Regards, Simon Feeman
Leif Fedje	1/5/2023 12:00	Offering a $7,500 credit on an electric car but a $0 credit for an electric bike, cargo bike, golf cart, or neighborhood electric vehicle is a ridiculous handout to the auto industry. Every mode of transport listed above that is not recognized for that credit has a much smaller carbon footprint than any electric car. Leif Fedje Minnetonka, MN
Stephen Agnew	1/5/2023 12:10	If the federal government offers $7,500 off an electric car, it should also offer a substantial tax credit for an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle, all of which have a much smaller carbon footprint. Stephen Agnew
Brooks Lawson	1/5/2023 12:21	1. The purpose of this legislation should be to transition to sustainable and independent energy. This should not be highjacked by special interest groups like unionized manufacturers, or legacy manufacturers that utilize the outdated middlemen known as "dealerships", it should be to the benefit of Americans. As much as the President likes to lie about who is innovating in the field of electric vehicles, it is STILL Tesla. No other OEM is investing in charging infrastructure like they are. Any incentives that do not include Tesla will be perceived as corruption at the highest levels. 2. The legislation should include "autocycles" that are far more efficient and use far less energy than typical vehicles, thereby reducing greenhouse gases on a much larger scale. These vehicles are also generally more affordable to the public, and can be made even more compelling with a tax incentive. Thank you
Nate Vack	1/5/2023 12:33	Dear Mr. Garcia: My only comment on 1545-2137 is that the credits should be available for other forms of electric transport as well — they should cover electric bicycles, mopeds, and electric golf carts that will be used outside of recreational sports. Thank you for your time, -Nate Vack Monona, WI
Mark Dorison	1/5/2023 13:07	It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vehicle— all of which have a much smaller carbon footprint.
Justin Thompson	1/5/2023 13:57	I think it is outrageous that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Maybe think about what's best for consumers and not what's best for Elon. Sincerely, Justin Thompson
Ryan Truitt	1/5/2023 14:00	Hello, Please include electric bikes in this provision. Thank you, Ryan

Name	DateTimeReceived	Body.TextBody
James O'Marr	1/5/2023 14:47	Just make it all MSPR $80k or less EV's assembled in North America. Have a Minumial on EPA range/pack size for the full credit regardless if it is a BEV or PHEV. If it falls under that EPA range/pack size then it gets half credit. That will keep low mile PHEVs from getting the full credit. Include Autocycles (3-wheel) EV like the Aptera that fully enclose the passenger area. Thank you, James O'Marr
Scott Delhommer	1/5/2023 14:54	Thank you for taking time to read this email and feedback on the electric vehicles tax credit. I think that it is absolutely ridiculous and absurd that our government is subsidizing electric cars and not electric bicycles. By further subsiding electric cars, we are continuing down an unsustainable path and transportation system. I know that this suggestion will fall on deaf ears, but this subsidy should be for ALL electric vehicles and not just electric motor vehicles. Electric bicycles have far lower emissions associated not just with production but also operation. Electric bicycles are also more popular than electric motor vehicles. Obviously this comment will achieve absolutely nothing, but I'd like to make it known that this is an awful policy as it is not inclusive enough of electric vehicles that are not motor vehicles. Thank you Scott -- - Scott D.
Jordan Lewis	1/5/2023 15:12	Hello, It is ridiculous that our country will offer 7500 dollars of tax credit for an electric car, but nothing for an electric bike, scooter or mobility device. Adoption of electric mobility devices would be far cheaper, require less subsidy, reduce vehicle miles traveled (VMT), make our streets safer, and reduce traffic for those who drive. Many states are considering benefits for electric mobility devices such as bikes or scooters; now is the time for the federal government to act.
Glenney, Matthew P. (Fed)	1/5/2023 17:07	Only include full EVs in the tax credit. Giving an EV tax credit to a vehicle that uses gasoline or diesel is a gross misuse of government funds, and it displays greater incompetency at not knowing what an EV is. By this logic I can get a $7,500 tax credit for buying a $500 electric bike. Matthew P. Glenney
LeoMMara	1/5/2023 17:25	Hi, I am writing you about the electric vehicle tax credit qualifications. I am asking you to have it cover 'all' MSRP EV's costing $60K or less which are assembled in North America. There should be a minimum on EPA range/pack size for the full credit regardless of if it is a sEV, bEV or phEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile phEVs from getting the full credit. Please include Autocycles (3-wheeled) EVs like the Aptera, which is the most efficient vehicle on the planet, that have a fully enclosed and protected passenger area, and all the amenities and safety of a fully equipped four-wheeled vehicle. Thank you for your consideration. Make Someone Smile. (It can be you. 😊) Leo M. Mara 😊 Livermore, CA 94550
Rhiannon Fox	1/5/2023 19:03	I find it absurd that the government offers $7,500 in incentives for an electric car, but no incentive whatsoever for an electric bike / cargo bike, electric scooter, or other micromobility options, despite these having far, far smaller environmental impacts and creating a much safer streetscale for all other users. Please change this. Thanks, Rhiannon Fox
Aziza Mara	1/5/2023 22:47	Good Day, I am writing you about the electric vehicle tax credit qualifications. I am asking you to have it cover 'all' MSRP EV's costing $60K or less which are assembled in North America. There should be a minimum on EPA range/pack size for the full credit regardless of if it is a sEV, bEV or phEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile phEVs from getting the full credit. Please include Autocycles (3-wheeled) EVs like the Aptera, which is the most efficient vehicle on the planet, that have a fully enclosed and protected passenger area, and all the amenities and safety of a fully equipped four-wheeled vehicle. Thank you for your consideration. Aziza Mara
Charles Kannel	1/6/2023 7:40	Hi, I'd like to comment on the Electric Vehicle Tax Credit. This tax credit should be extended to electric bikes and scooters, which have far lower externalities (in terms of traffic, emissions from manufacturing, and energy usage) than electric cars. We incentivize people to buy and drive cars when an alternative form of transportation would be a suitable substitute. Please consider mirroring the incentive for e-bikes and e-scooters. Thank you. Charlie Kannel

Name	DateTimeReceived	Body.TextBody
Michael A Gallo	1/6/2023 7:44	There is no reason that the federal government should subsidize any cars, electric or otherwise. Electric bikes make us healthier, have a much lower carbon footprint, are much less likely to kill other road users. Thank you, Michael A Gallo
Clara Raubertas	1/6/2023 10:57	It's absurd that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, or Neighborhood Electric Vechicle— all of which have a much smaller carbon footprint. Tax rebates for electric vehicles shouldn't just be giveaways to big car companies - they should be designed to actually motivate individuals to use more efficient transport.
Daniel Brodie	1/6/2023 12:30	Hello, I am writing to you about the electric vehicle tax credit qualifications. I am asking you to have it cover 'all' MSRP EV's costing $60K or less which are assembled in North America. There should be a minimum on EPA range/pack size for the full credit regardless of if it is a sEV, bEV or phEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile phEVs from getting the full credit. Please include Autocycles (3-wheeled) EVs like the Aptera, which is the most efficient vehicle on the planet, that have a fully enclosed and protected passenger area, and all the amenities and safety of a fully equipped four-wheeled vehicle. Thank you for your consideration. Daniel Brodie 707.315.2645 mobile DanieBrodie22@Gmail.com 212 W Tennys Dr Benicia, CA 94510
Nita Brodie	1/6/2023 12:30	Hello, I am writing to you about the electric vehicle tax credit qualifications. I am asking you to have it cover 'all' MSRP EV's costing $60K or less which are assembled in North America. There should be a minimum on EPA range/pack size for the full credit regardless of if it is a sEV, bEV or phEV. If it falls under that EPA range/pack size, then it gets half credit. That will keep low mile phEVs from getting the full credit. Please include Autocycles (3-wheeled) EVs like the Aptera, which is the most efficient vehicle on the planet, that have a fully enclosed and protected passenger area, and all the amenities and safety of a fully equipped four-wheeled vehicle. Thank you for your consideration. Thanks, Nita Brodie 212 West Tennys Dr. Benicia, CA Make Someone Smile Today (it can be you)
Scott	1/6/2023 16:13	accelerate the shift to clean energy. * Applicable to all MSRP $80k or less EV's assembled in North America. * Establish a graduated or threshold credit for electric range providing partial credit only to low range PHEVs designed with a small supplemental battery but still relying heavily on ICE. * Include autocycles (3-wheel) EV's like the Aptera SEV that fully enclose the passenger area (designed to maximize energy efficiency and utilize solar power). * Include all-electric motorcycles and bicycles (2-wheel) which provides efficient commuter transportation in urban areas and reduces road congestion, getting people out of their trucks and cars. What seems to be muddying the waters in 26 USC 30D and IRS regs are the inappropriate and inconsistent specificity and definitions of vehicles such as vans, SUVs, and pickups, confusing the applicability of the regulations and seeming to convey political vs technical incentives. Scott Noga Pasco, WA
Mackey Guenther	1/6/2023 18:47	not offer any similar incentives for electric bikes, cargo bikes, golf carts, or neighborhood electric vehicles, which all have a significantly smaller environmental impact. If the rationale of this credit is truly the importance of vehicle electrification to reducing the carbon intensity of the American lifestyle, it is only logical to extend the credit to these smaller vehicles, which require less energy to produce, and can coexist more safely with pedestrians and other road users – ultimately empowering Americans to more frequently use the least carbon-intensive form of movement known to society: walking.
Stephen Osberg	1/6/2023 21:50	Hello, I appreciate the tax credits offered for electric vehicles, but I think the price limits are too restrictive. Why not put an $80,000 cap on price regardless of vehicle type? Additionally, I'd like to see the inclusion of electric bicycles. Best, Stephen Stephen Osberg, AICP Vice President – Project Development Paul G Smith Associates Mobile 308.440.8378 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Why It?	1/7/2023 10:07	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Sent from my iPad
pjlao307@gmail.com	1/7/2023 10:15	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles (e.g. 3-wheel vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles to meet these goals. Thank you.
Christopher Gray	1/7/2023 10:28	Sent from my iPhone To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Aaron Redus	1/7/2023 10:32	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include electric motorcycles and autocycles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. Aptera, Electra Meccanica and Zero Motorcycles by Harley Davidson are good examples. These should be eligible for a rebate, even if at a reduced value. Currently the tax code states that in order to qualify for the rebate the vehicle must have four wheels. As we try to usher in a new era of electric vehicle adoption and go green as a nation, limiting what qualifies based on the number of wheels the vehicle has is counterintuitive. I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Aaron Redus
Daniel Chin	1/7/2023 10:35	Dear Andreas Garcia, I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see http://www.aptera.us for a great example for implementing solar panels on an aerodynamically efficient vehicle) <http://www.aptera.us%20for%20a%20great%20example)%20I%20urge%20you%20to%20broaden%20the%20interpretation%20to%20include%20these%20innovative%20and%20hyper%20efficient%20vehicles.%20Thank%20you.> Sincerely, Daniel Chin, Ph.D.

Name	DateTimeReceived	Body.TextBody
Rolly Rauenhorst	1/7/2023 10:38	To Whom It May Concern: I am writing in response to the request for comments in regards to the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. It is my belief that the goal of the EV credit is and should be to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. I believe additional credit should be given to vehicles that directly use solar to provide the power they require to travel. (see https://aptera.us/vehicle/ for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. [https://149677290.v2.pressablecdn.com/wp-content/uploads/2021/09/Aptera-OG-Image.jpg]<https://aptera.us/vehicle/> Vehicle | Aptera<https://aptera.us/vehicle/> Lighter cars require less energy to move. Aptera weighs 65% less than other electric vehicles today. The body is built with ultra-lightweight composites and its arched shape mimics the physics of an eggshell — that protects you and your loved ones with a safety cell that is much stronger than steel. aptera.us Thank you. Roland J Rauenhorst (Rolly) Cell: 952-807-4472 Email: rollyrauenhorst@hotmail.com<mailto:rollyrauenhorst@hotmail.com>
Jason Morris	1/7/2023 10:39	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- Jason Morris Product Manager e | jason.morris@resi.io<mailto:jason.morris@resi.io> c | (913) 710-9199 https://resi.io<https://resi.io/> Dallas Office:
Miguel Pinheiro	1/7/2023 10:47	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. All the best miguel
Ed Hansen	1/7/2023 10:47	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically in the U.S. The EV credit should include three-wheeled autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Erik Sleeuwenhoek	1/7/2023 10:48	I'm responding to your solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. As goal of the EV credit is to facilitate a transition to more efficient and sustainable transportation , the EV credit should include plug-in electric autocycles. These 3 wheeled vehicles are some of the most efficient and sustainable vehicles on the market. I urge you to broaden the interpretation to include these super efficient electric autocycles. Thank you, Erik Sleeuwenhoek

Name	DateTimeReceived	Body.TextBody
Tim Vachon	1/7/2023 10:55	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the EV credit should include autocycles. For reference, see www.aptera.us<http://www.aptera.us>. This vehicle is hyper efficient, affordable, innovative and assembled in the US. All apparent goals the EV credit is trying to promote. Thank you. Tim Vachon
Aaron Redus	1/7/2023 10:55	Hello Mr. Garcia, I saw the request for comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. What is the purpose of this requests? Aren't the details of it set by lawmakers, so what does public opinion matter? Is it not already set in stone? What can change? Personally, I'd like to see the tax credit expanded so as to include street legal vehicles that have less than 4 wheels, such as Autocycles or Motorcycles. The current code defines a motor vehicle as a vehicle with four or more wheels. (If only the DMV agreed so I could avoid paying those pesky registration fees.) Anyways, I sent an email to the correct address for my comments, I was just hoping you could enlighten me as to what effect requests for comments like this actually have on policy when that policy is set by Congress. Thank you,
Dennis OConnor	1/7/2023 10:55	Revenue Procedure 2022-42. It appears people with a specific agenda have had undue influence in the development of this program. I hope you will review the current instantiation of this program and make it something that will achieve its stated goal. My suggestions for the Plug-in Electric Drive Motor Vehicle Credit: 1) Should only be for pure EV's 2) Should use industry accepted vehicle designations (ie. SUV/Other) 3) The "Other" class of vehicles should include autocycles which Aptera is an excellent example Thank you for the opportunity to comment. Dennis O'Connor
Jeffrey Liu	1/7/2023 10:56	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you.
Richard Brown	1/7/2023 11:05	The IRA credits are meant to encourage sustainable transportation manufactured in the US. The most sustainable vehicle currently manufactured in the US is the Aptera, a three wheeled autocycle manufactured in San Diego, CA. Please allow autocycles in general, or at least the three wheeled solar powered autocycle, Aptera, to qualify for tax credits to encourage truly innovative, made in America clean transportation. Thanks Rick Brown rickbrownproperties@gmail.com<mailto:rickbrownproperties@gmail.com> 972-904-2672 - Cell 806-364-1255 - Hereford Office Author of ---- Lunch With the Mafia<https://www.amazon.com/Lunch-Mafia-Temptation-Richard-Brown/dp/1724169874/ref=sr_1_1?crid=DDIYAAB771ZQ&dchild=1&keywords=lunch+with+the+mafia&qid=1588881356&sprefix=lunch+with+the+ma%2Caps%2C176&sr=8-1> and --- Chambers Island<https://www.amazon.com/Chambers-Island-Story-Cheating-Revenge-ebook/dp/B07JGNCKWD/ref=sr_1_1?dchild=1&keywords=chambers+island&qid=1588881409&sr=8-1> [https://ci3.googleusercontent.com/mail-sig/AIorK4zjRGvuJNaVRfqajOB_gj-3qxkdvIsCVlip2_BP2MqcY1GyzDEkoogcOeY53IWm06saihQ1-J4] [https://ci3.googleusercontent.com/mail-sig/AIorK4wgDT49R2Z-IHSQ9vWzxfB2iW1GC1T4wA3VwxhvNlhcX1k4_7Aa_TyVFxuQWmSjabMi-4Rb528]
Joop Verbaken	1/7/2023 11:13	To Whom It May Concern: am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.

Name	DateTimeReceived	Body.TextBody
Lesley Gresham	1/7/2023 11:14	Please extend the credit and qualify new types of vehicles such as autocycles with three wheels like the ultra efficient Aptera, which is expected to go into production in late 2023. This vehicle can run on solar power only for up to forty miles per day, making it an excellent choice for many people as a commuter vehicle or a last mile delivery carrier. A full description can be found at www.aptera.us<http://www.aptera.us>. A tax credit for vehicles like this could encourage even more innovation in the direction of clean transportation. Thanks for your attention. Sincerely, Lesley Gresham
PATRICK PHELAN	1/7/2023 11:19	Hello! I'd like to voice my support for offering the EV tax credit for smaller vehicles, autocycles (3 wheels), motorcycles and bicycles (2 wheels). And ideally not heavy SUVs and light trucks, given the amount of resources they use. Sincerely, Patrick Phelan
Trey Downey	1/7/2023 11:20	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Steven Dunn	1/7/2023 11:21	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Steven M. Dunn 2104 Bennington Av. Flowert Mound Tx. 75028
Chad Stockman	1/7/2023 11:21	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manutacture of these more etticient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacturing AND during operations. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thanks
Robert Kirchner	1/7/2023 11:22	I am writing to respond to the solicitation for comments regarding the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe that the credit should be extended to make electric autocycles eligible. The Autocycle format (driving controls of a car, but built on three wheels) allows for great innovation in designing vehicles that are more efficient than automobiles, both in their impact on the electrical grid, and because they can use a smaller battery, in their use of in-demand imported materials. The Autocycle format also presents lower barriers to entry into transportation manufacturing, so supporting their sale further encourages innovation and employment in a climate-critical industry. Please take some time to check out www.Aptera.us<http://www.Aptera.us> as an example of what can be accomplished within the Autocycle format. For example, Aptera's unprecedented low drag coefficient of 0.13 would not be possible within the constraints imposed on the bumper heights of four wheeled vehicles. I am a US citizen residing in Canada, so I will not personally benefit from this tax credit. Nevertheless, I respectfully urge you to include language which allows for at least a partial tax credit for purchases of electric Autocycles. Regards Robert L. Kirchner Halifax, Nova Scotia, Canada

Name	DateTimeReceived	Body.TextBody
Richard Alexander	1/7/2023 11:24	In response to your request for comment I would like to make three points/suggestions: 1.) Autocycles should be part of the credit program because of their extreme efficiency, both to operate and the lower impact to manufacturer. 2.) Lower SUV vehicle weight should not disqualify full credit for more efficient vehicles regardless of seating capacity. 3.) No hybrid vehicles with a range of under 100 miles should qualify for any credits, and the maximum credits should be half or less than full battery vehicles. Thank you, sincerely, Richard Alexander 1103 Scott Ave. Rockville, MD 20851 rockville.rich@aol.com 240-665-0144
colin casto	1/7/2023 11:25	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation, and there are several promising American companies producing such vehicles. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Colin Casto Boalsburg, Pennsylvania
Andrea Stockman	1/7/2023 11:27	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manutacture of these more etticient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacturing AND during operations. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Andrea Stockman
just.one.hill@gmail.com	1/7/2023 11:32	The goal of the EV credit is to encourage transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these vehicles domestically. The EV credit should include autocycles, 3-wheeled vehicles, (see www.aptera.us for a solar powered example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. The tax credit should ONLY be applicable on a purchaser's tax return, not absorbed by dealers who may deceptively manipulate how it appears to the buyer. Thank you, Fred Maas Santa Fe, NM
ayeron cooltez	1/7/2023 11:41	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Charles Albrecht	1/7/2023 11:45	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Charles Albrecht

Name	DateTimeReceived	Body.TextBody
Charles Albrecht	1/7/2023 11:45	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Charles Albrecht
Barry Jewett	1/7/2023 11:45	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you Sincerely, Barry Jewett
Michael Murphy	1/7/2023 11:52	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV tax credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV tax credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND the lifespan of vehicle operation. (see www.aptera.us<http://www.aptera.us> for a great example) Aptera is changing the transportation industry in many ways, including solar mobility, and they should strongly be considered for the EV tax credit. I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. These vehicles just might have the power to change the world and it all starts with affordability for the masses. Thank you. Sincerely, Michael Murphy Michael Murphy mgmmurf@gmail.com<mailto:mgmmurf@gmail.com>
innovativeiserv@icloud.com	1/7/2023 11:59	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Norman Roberts 17835 E Woolsey Way Rio Verde, AZ 85263 616-443-2177
Tom Rottschafer	1/7/2023 12:02	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include 3 wheeled vehicles (IE:autocycles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. These vehicles use significantly less batteries than regular style electric vehicles, making it possible to produce more vehicles for more consumers with a result of reducing the environmental impact on the earth. Tom Rottschafer tomrottschafer@gmail.com<mailto:tomrottschafer@gmail.com> 616-560-2477 Thank you.
Chuck M	1/7/2023 12:09	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Chuck M (cmaz@yahoo.com<mailto:cmaz@yahoo.com>)

Name	DateTimeReceived	Body.TextBody
Jorge Torres	1/7/2023 12:10	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Jorge Torres
Connell Hamilton	1/7/2023 12:10	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Brian Trippy	1/7/2023 12:10	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Brian Trippy
CherylTom Bessette	1/7/2023 12:13	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include 3 wheel autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Thomas Bessette Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Michele Trippy	1/7/2023 12:14	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Michele Trippy
Daniel Wan	1/7/2023 12:21	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Best Regards Daniel Wan-Sai-Cheong

Name	DateTimeReceived	Body.TextBody
Benjamin Allen	1/7/2023 12:30	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) | urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Best regards, Benjamin Allen
Rio Vazquez	1/7/2023 12:35	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (See www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you.
Chris Schmidt-Wetekam	1/7/2023 12:40	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe that the EV credit should be broadened in order to include Autocycles. Due primarily to their smaller size, and superior aerodynamics, Electric Autocycles are far more sustainable and efficient, compared to conventional electric cars, both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you.
Glen Yoshida	1/7/2023 12:49	That currently the EV credit does not apply to three wheeled vehicles such as the Aptera autocycle appears to be an oversight and one that is not likely to reflect in a positive manner as history judges. The Aptera and other similar vehicles are a much needed commuter car for national security, for the consumer, and for the environment. Without the tax credit including three wheeled autocycles, domestic development is sure to be stunted while other countries make the gains that our country desperately needs. We NEED that tax credit to include three wheeled autocycles for Americans and for the nation. Sincerely, Glen Yoshida Lakewood, CO
John Hermann	1/7/2023 12:53	To whom it may concern, The presumptive intent behind offering a credit for purchase of Plug-in Electric Drive Motor Vehicles is to encourage adoption of efficient modes of transportation powered from sustainable and renewable sources of energy. While noble in intent, the language in the current offering excludes many manufacturers and vehicles which align far better with that intent than do offerings from the existing manufacturers which stand to benefit from this credit as it is currently written. The existing legislation excludes some vehicles which are classified as autocycles due to their three-wheeled design, but which are enclosed, are functionally indistinct from their four-wheeled counterparts, and which offer equivalent driver experiences and safety features. Prominent examples would be the offerings from ElectraMeccanica (emvauto.com) and Aptera (aptera.us) which are purpose-built to be efficient modes of transportation which reduce the demands on both fossil fuels and the energy grid. The Aptera in particular could reduce electricity demands on an already taxed grid through use of its solar capabilities. Three-wheeled vehicles are inherently more energy efficient in design than those with four wheels and should be considered when offering tax
John Hermann	1/7/2023 12:53	To whom it may concern, The presumptive intent behind offering a credit for purchase of Plug-in Electric Drive Motor Vehicles is to encourage adoption of efficient modes of transportation powered from sustainable and renewable sources of energy. While noble in intent, the language in the current offering excludes many manufacturers and vehicles which align far better with that intent than do offerings from the existing manufacturers which stand to benefit from this credit as it is currently written. The existing legislation excludes some vehicles which are classified as autocycles due to their three-wheeled design, but which are enclosed, are functionally indistinct from their four-wheeled counterparts, and which offer equivalent driver experiences and safety features. Prominent examples would be the offerings from ElectraMeccanica (emvauto.com) and Aptera (aptera.us) which are purpose-built to be efficient modes of transportation which reduce the demands on both fossil fuels and the energy grid. The Aptera in particular could reduce electricity demands on an already taxed grid through use of its solar capabilities. Three-wheeled vehicles are inherently more energy efficient in design than those with four wheels and should be considered when offering tax

Name	DateTimeReceived	Body.TextBody
Orlando Terrazas	1/7/2023 12:56	Andres Garcia Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The primary goal of the legislation is to reduce harmful emissions caused by internal combustion vehicles (ICE) by promoting the sales of ZERO emission battery electric vehicles. Considering that goal I strongly urge the IRS to include “autocycles” as part of the tax initiative. Currently, the legislation does not. Case in point is the 3 wheel solar electric vehicle, “Aptera”. Although it is classified as a motorcycle for all intents and purposes it is an enclosed vehicle equipped with seat belts and airbags. That is why it is technically referred to as an “autocycle”. For more information on the Solar EV refer to www.aptera.us<http://www.aptera.us> To reiterate, I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Orlando Terrazas 8426 Friends Av Whittier, CA 90602
Joel Cordeiro	1/7/2023 13:00	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Sincerely, Joel V.L. Cordeiro 9636 Yoakum Dr. Beverly Hills, CA 90210 JVLC1234@GMAIL.com
Spencer Peterson	1/7/2023 13:05	Aptera 3-wheel autocycle is the most efficient vehicle design ever and should be included in the IRS rules for tax credits in order to help the transition of private transportation to efficient electric propulsion. Please include autocycles in the EV tax credit! Sincerely, Spencer Peterson, Prescott, AZ
Ian Mc Calum	1/7/2023 13:07	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. John W. Malcom, Ph.D.
Adam Brown	1/7/2023 13:09	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary purpose of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles, some of the most efficient and sustainable vehicles during manufacture and operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles Thank you.
Adam Brown	1/7/2023 13:10	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary purpose of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles, some of the most efficient and sustainable vehicles during manufacture and operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you.

Name	DateTimeReceived	Body.TextBody
muadoc@juno.com	1/7/2023 13:16	To Whom This May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Cordially, Leon R Wleklinski, DC muadoc@juno.com<mailto:muadoc@juno.com> 224-629-3492
Ron Glossin	1/7/2023 13:16	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Joel Van Luchene Cordeiro	1/7/2023 13:23	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us/> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Charles Harris
Bob Anderson	1/7/2023 13:24	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Robert Anderson
Keith Meinen	1/7/2023 13:26	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us/> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Sincerely, Keith Meinen
Jay Groh	1/7/2023 13:31	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include three-wheeled autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Mary Ann Grosse	1/7/2023 13:32	Text of my email To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
kenny.strawn@gmail.com	1/7/2023 13:45	Another fellow YouTuber hit the nail on the head with this: —begin quote— To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. —end quote— Given that the Aptera gets 10 miles per kilowatt-hour and has built-in solar panels to enable off-grid charging while the Tesla Model 3 only gets 5 miles per kilowatt-hour and has no solar panels, supporting the Aptera should be a no-brainer. Alas, ignorance is bliss at the IRS, it seems.

Name	DateTimeReceived	Body.TextBody
Jerry Kingzett	1/7/2023 13:54	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is primarily to reduce the greenhouse gases of transportation with a secondary goal of promoting the manufacture of these vehicles domestically. The EV credit should include Motorcycles, Low Speed Vehicles, and Autocycles. Anything that requires a license plate to be on the road. Since these vehicles tend to be lower cost, limit the EV credit to 20% of the purchase price. Sincerely Jerry L Kingzett 106 Chatham Rd Columbus, OH 43214 DECLASSIFIED by Jerry Kingzett OhioStateJerry@gmail.com<mailto:OhioStateJerry@gmail.com>
Ben Wild	1/7/2023 14:07	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you, Ben Wild
Enoch Smith	1/7/2023 14:10	To whom it may concern, Please include autocycles in the EV tax credit. The intent of the bill is to help our economy move to a more sustainable means of transportation. Autocycles offer an inherent improvement to efficiency, and new models of autocycle EVs (such as the Aptera) offer a dramatic reduction in fuel use. Autocycles are safe to drive, and use fewer materials and consume less energy. A tax credit would help increase their adoption and ease the public into more sustainable vehicle types. Thank you for your time, Enoch Smith
David Almandsmith	1/7/2023 14:50	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The EV credit should include three-wheeled EV cars (EV autocycles) which are some of the most efficient and sustainable vehicles both during manufacture and during operation. (Example: see https://aptera.us/) I urge you to broaden the interpretation to include these extremely efficient vehicles. Thank you, David Almandsmith [https://ci3.googleusercontent.com/mail-sig/AIorK4zM3wEx4-SX6wdo1P4uMkfbYWbK-6aDCX5UsZu4j6ywfwssXHx4x_uj5Dv5z5HM9uZkDVOphrM] Tilting windmills for over 60 years. Cogito<https://cogito.blog/> Bay Area Skeptics<https://baskeptics.org/> "One metric of human progress … is the expansion over time of our empathy sphere. By this I mean the range of beings that we consider coequally a person with ourselves, deserving of the same rights, dignities, and protections." —Ada Palmer, Professor of History sent from my IBM mainframe
Ricardo David	1/7/2023 14:51	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles in the USA. The EV credit should include USA manufactured Autocycles which are some of the most efficient and sustainable vehicles both during manufacture and during operation. (e.g. www.aptera.us<http://www.aptera.us>) I urge you to broaden the interpretation to include autocycles. Thank you. Ricardo David 16101 Redwood Lodge Los Gatos, CA 95033

Name	DateTimeReceived	Body.TextBody
Rob Barker	1/7/2023 15:05	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Rob Barker * It is reticules that the Hummer gets the rebate and cars like the Aptera do not.
Lush Pyle	1/7/2023 15:07	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Pasquale Bernardi	1/7/2023 15:10	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles, including 3 wheeled vehicles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Marc-Andre Ravioli	1/7/2023 15:32	EV tax credits should include 3 wheel vehicles in addition to 4 and 2 wheeled vehicles. Autocycles are more efficient (I.e. Aptera) and ultimately incentives should not financially favor large vehicles that are inefficient especially considering most vehicles are driven with just 1 or 2 total passengers. Thank you, Marc-Andre Ravioli
David Sellens	1/7/2023 15:34	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. _____ David Sellens BS, MS VCP-DCV 2/3/4/5/5.5/6/6.5/2019/2020, VCP-DT 5, VCAP-DCA 4/5, ,VCI, CVE 3/4/5/6, CVDE 4/5 A+, Security+, Network+, CTT+, CNE 5.1/6.0, CNI, CCNA MCSA 2008/2012/2016, MCSE+I NT, MCSE:Security 2000/2003, MCSD MCDBA 7.0/2000, MCTS:SQL 2005, MCITP:DBA, MCT Assistant Director of Training "Let us take you to a whole new level." [cid:image001.png@01D5F77F.71E618F0][cid:C2B6F98AC3710C41B31B1E2E617E084B@AESDOM.COM] [cid:image003.png@01D61972.95CAA460] [cid:BAED8519C4F71C4AAFB2B5EF705637E9@AESDOM.COM] Virtualization Training to take you to Network and System Architecture, the next level. Get CVE® certified! Design, Installation and Training. dsellens@GlobalITTraining.net<mailto:dsellens@GlobalITTraining.net> dsellens@teknologix.net<mailto:dsellens@teknologix.net>
Max Metz	1/7/2023 15:36	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you. Max Metz

Name	DateTimeReceived	Body.TextBody
Michael Seno	1/7/2023 15:43	To Whom It May Concern: I wish to add my voice to the chorus of citizens who would like autocycles to be included in the vehicles considered to be eligible for the EV tax credit. As Steve says; I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Michael Seno	1/7/2023 15:43	To Whom It May Concern: I wish to add my voice to the chorus of citizens who would like autocycles to be included in the vehicles considered to be eligible for the EV tax credit. As Steve says; I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Carl Ross	1/7/2023 15:47	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Carl Ross Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Daniel Seger	1/7/2023 15:50	Hi, Ideally subsidies would be scaled to the efficiency of the vehicle (more efficient vehicle, more credit). Autocycles are more efficient than 4-wheeled vehicles. Therefore, to make the interpretation as meaningful as possible, it must be interpreted to include hyper-efficient EV's such as Aptera. To not include the Aptera in EV credits would defeat the purpose of the credits all together. American company, American factory, hyper-efficient EV. No good reason not to include them. Thank you for your time. Dr. Daniel Seger
JOHN PUTNAM	1/7/2023 15:57	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles (3 wheeled vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example, it is entirely electric, plug in plus Solar powered and has a very low drag coefficient). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. ---John Putnam

Name	DateTimeReceived	Body.TextBody
galvin devore	1/7/2023 15:58	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture vehicles domestically. The EV tax credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture and during operation. (see http://www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Gabe Kemeny	1/7/2023 16:01	2022-42. I believe the goal of the EV credit is to ease the transition to more efficient and sustainable transportation along with promoting the manufacture of these vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND operation. (see www.aptera.us<http://www.aptera.us> for an example) I urge you to broaden the interpretation to include these innovative and very efficient vehicles. Thank you. Gabriel
kev w	1/7/2023 16:09	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see http://www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles.<http://www.aptera.us%20for%20a%20great%20example)%20%20%20I%20urge%20you%20to%20broaden%20the%20interpretation%20to%20include%20these%20innovative%20and%20hyper%20efficient%20vehicles.> Also basing whether a vehicle is an SUV based on weight is a poor metric since the more efficient the vehicle the less it should weigh, and not be penalized by being deemed a sedan. Thank you.
Luke Melanson	1/7/2023 16:15	January 7, 2023 To Whom It Mav Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Luke Melanson
Simon Meyer	1/7/2023 16:22	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles and other efficient 3 wheel derivatives which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Simon Meyer
Richard Pate	1/7/2023 16:23	I am writing in response to the solicitation of comments concerning the qualified plug-in Electric Drive Vehicle Credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include three-wheeled autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). High efficiency autocycle EV designs produce excellent range/performance from smaller battery packs — the future of EV design. I urge you to broaden the credit interpretation to include these innovative and highly efficient electric vehicles. Sincerely, Richard Pate USA

Name	DateTimeReceived	Body.TextBody
Richard Pate	1/7/2023 16:27	I am writing in response to the solicitation of comments concerning the qualified plug-in Electric Drive Vehicle Credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include enclosed three-wheeled autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). High efficiency autocycle EV designs produce excellent range/performance from smaller battery packs — the future of EV design. I urge you to broaden the credit interpretation to include these innovative and highly efficient electric vehicles. Thank you. Sincerely, Richard Pate USA
Spencer Berglund	1/7/2023 16:31	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- -Spencer Berglund
Glen Bledsoe	1/7/2023 16:34	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. I also urge you to include an even simpler solution: ebikes. Since the beginning of the coronavirus pandemic I ridden my ebike over 4600 miles. Think of the amount of carbon that I've prevented from entering into the atmosphere. Thank you. Glen L. Bledsoe 4230 12th Street SE Salem, OR 97302
Wild Weasel	1/7/2023 16:38	OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A) To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Robert Calam
Azhar Ahmed	1/7/2023 16:56	To Whom It May Concern: I believe the goal of the EV tax credit is to facilitate a transition to sustainable transportation, with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). A solar-powered 3-wheeled vehicle may become the most sustainable form of transportation that has ever existed and buyers should be rewarded for choosing such vehicles. I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- Azhar Ahmed, MD USACS, RMH ER University of Kentucky College of Medicine Class of 2017 University of Virginia Class of 2011, Biology (703) 868-9033

Name	DateTimeReceived	Body.TextBody
Santanu Maitra	1/7/2023 17:32	I am hereby requesting the IRS to kindly consider including "Autocycles" for the qualified plug-in electric vehicle credit. This inclusion will aid the ongoing effort in the US to establish an efficient, sustainable, and harmless transportation system world-wide for the better health of Mother Earth. Autocycles, such as the upcoming Aptera (www.aptera.com<http://www.aptera.com>) is a closed 3-wheeler, and is significantly closer to a regular 'family car' than an open motorcycle on 2 wheels. The incredible efficiency of Aptera will catapult the cleansing process of our environment toward a better and sustainable future for generations to come. I sincerely applaud this noble effort from the IRS to solicit comments from common people like us and it makes me proud to be an American! Thank you very much. Santanu Dr. Santanu Maitra, Professor Department of Chemistry and Biochemistry California State University Fresno
Arixon Veras Hernandez	1/7/2023 17:32	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacturing of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are typically three-wheeled vehicles. These are some of the most efficient and sustainable vehicles both during manufacturing AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Best, Arixon Veras
Timothy Medema	1/7/2023 18:02	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Tim Timothy Medema Email: timothymedema@gmail.com<mailto:timothymedema@gmail.com>
Rusty Stratman	1/7/2023 18:11	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I 😁believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles (3-wheeled vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Jonathan Elliott	1/7/2023 18:20	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Jonathan Elliott

Name	DateTimeReceived	Body.TextBody
Jonathan Stewart	1/7/2023 18:28	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. Currently, the EV credit excludes all but 4 wheeled vehicles. The EV credit should also include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient domestically produced vehicles. Thank you, Jonathan Stewart Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Mo W	1/7/2023 18:30	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include AUTOCYCLES (I.e. Aptera) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you
Michael Magoon	1/7/2023 19:01	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit. I believe that the electric vehicle tax credit should apply to 3-wheeled autocycles such as the Aptera<https://aptera.us/>. The goal of the legislation in discussion was to promote domestically-produced electrical vehicles. Aptera fulfills the spirit of that goal at least as well as any other vehicle in existence. The Aptera is far more energy efficient than traditional 4-wheeled EVs, and it should not be penalized for having one less wheel. The 3-wheeled design of the Aptera was specifically to increase energy efficiency. In addition, Aptera can solar charge up to 40 miles ranger per day, something no other car on the market can achieve. Please extend the credit to include autocycles. Sincerely, Michael Magoon https://aptera.us/
Ross Nicholson	1/7/2023 19:04	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles.
Jim Tokarski	1/7/2023 19:05	Please read I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) | urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. We need efficient low price mobility for this country that everyone can afford Jim T
Richard Powers	1/7/2023 19:13	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Richard Powers Crossville, Tennessee

Name	DateTimeReceived	Body.TextBody
		To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42 as posted on your website [https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses] I believe it is important to re-think transportation and move from AS BIG AS POSSIBLE to AS EFFICIENT AS POSSIBLE. Developing highly efficient and sustainable transportation includes improvements in aerodynamics, weight and roll resistance. A complete sector making huge progress in all these areas are autocycles. Some of them have even integrated solar panles to provide up to 40 mi/day of electricity without the need of accessing the electric grid every day. That could satisfy the energy need for an average commuter in the US. Example: https://aptera.us/ As current law is written, autocycles do not qualify for tax credits, thus styfling adoption of these highly efficient vehicles and thereby hampering further development/optimization. We have to transition to highly efficient transportation wherevere possible and NOT simply subsidize vehicles just because they are electric. Efficiency must also be rewarded / incentivized. Inefficient vehicles will be a huge burden on the electric grid infrastructur. Efficient vehicles might not even require the grid (see example above) In sum, the EV credit should include autocycles which are the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Matt Schnizer
Matt Schnizer	1/7/2023 19:25	
		I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. I believe that the EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Frank Weigand
fkweigand@aol.com	1/7/2023 20:07	
		Regarding the Qualified Plug-in Electric Vehicle Credit, i have very strong feelings that the Aptera project should be included in the credit. See: https://aptera.us As a 3-wheel "autocycle", it is presently excluded from the credit, which is truly tragic, as the Aptera is the most efficient enclosed vehicle ever conceived (or darn close to it). I feel the same about electric motorcycles and electric bicycles… that's the direction we should be encouraging US citizens to go. Large, heavy, un-aerodynamic SUVs & trucks … well, yes we may need some of those too, but something like the Aptera is exactly what we want to be promoting to the masses. Similarly, i think it's a shame to impose restrictions on the sourcing of materials & manufacture of vehicles & parts. Don't get me wrong, i'd love to see more EVs (and their component parts) produced in the US, and we should encourage that, but i'm not convinced the place to do that is with the tax credit (or lack thereof) to the consumer … there must be better ways to incentivize US vehicle production. Thanks for your consideration! Sincerely, Karl •——> efficiency enthusiast, not affiliated with Aptera, other than greatly desiring one i ride my e-bike most of the time!
Karl Hanzel	1/7/2023 20:17	
		To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The current interpretation of the bill seems to inadvertently incentivize heavier and (necessarily) less-efficient vehicles, in allowing for a higher price ceiling for heavier vehicles (trucks/SUV's). This, despite the fact that the vast majority of drives are single-person trips. The EV credit should include two-door and two-seat vehicles, including autocycles, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. There is no reason why a vehicle such as this can't be someone's main mode of transportation, given that it protects the user from the elements and has the option of all-wheel-drive. It seems counterproductive to incentivize people to buy bigger, heavier, more expensive vehicles, if the end goal is efficiency and sustainability. Thank you.
Cavill Henriques	1/7/2023 20:31	
		Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- "Foreign aid is taking money from the poor people of a rich country and giving it to the rich people of a poor country." - Ron Paul
Gary Groth	1/7/2023 20:37	

Name	DateTimeReceived	Body.TextBody
Jim D	1/7/2023 21:19	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include 2 and 3 wheeled (autocycles) vehicles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Jim D
Alfred Purzycki	1/7/2023 21:24	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) The Aptera, for example, is a vehicle that will: * Be over 2.5 times more efficient than other EV's. * Require batteries a fraction of the size and weight compared to other EVs, * The lower weight will reduce noise and roadway wear and tear * Reduce or eliminate the load on the electric grid due to having integrated solar panels to substantially charge the battery during the day. I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Al Purzycki
Dylan Jesernik	1/7/2023 21:24	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include electric motorcycles and autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Dylan Jesernik
Lim Heung-Gyu	1/7/2023 21:39	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Heung-Gyu
Bill Manewal	1/7/2023 21:39	Dear IRS Person: Subject: The qualified plug-in electric vehicle credit: Revenue Procedure 2022-42. The goal of the EV credit is to promote a transition to more efficient and sustainable transportation. (Our planet is cooking.) The EV credit should include autocycles. Consider the example of www.aptera.us<http://www.aptera.us> * 350 mpg equivalent * 1000 miles on a charge * Less wind drag than the mirrors on a F150 pickup * Charges up to 40 miles a day in the sun, avoiding burdening the electric grid. Any tax credit should include such a hyper-efficient vehicle if we're serious about our survival. Thank you for all you do. William Manewal

Name	DateTimeReceived	Body.TextBody
Page Stanley	1/7/2023 21:57	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is primarily to facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles (enclosed 3-wheeled vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. See http://www.aptera.us for a great example.<http://www.aptera.us%20for%20a%20great%20example)%20%20%20I%20urge%20you%20to%20broaden%20the%20interpretation%20to%20include%20these%20innovative%20and%20hyper%20efficient%20vehicles.> I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Walter Page Stanley
Steven Haws	1/7/2023 22:00	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. - Steven Haws
Robert Henry	1/7/2023 22:00	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (check out www.aptera.us<http://www.aptera.us> for a great example of a US made super efficient electric autocycle) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Riley Houston	1/7/2023 22:29	With regard to Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Super efficient electric autocycles, like the Aptera (https://aptera.us/), should also qualify for the tax credit. Efficient electrified transportation is at the core of EV tax credit and autocycles are some of the most efficient vehicles especially when electrified. Thank you for your time and consideration. -- Riley Houston 832.326.3940 htown6739@gmail.com<mailto:htown6739@gmail.com>
Lyle Wilkinson	1/7/2023 22:34	Revenue Procedure 2022-42. I believe climate change is real and that the goal of the EV credit should be to facilitate the transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you, Lyle Wilkinson
KEVIN WEBSTER	1/7/2023 22:36	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Kevin Webster
cebailey00@gmail.com	1/7/2023 22:53	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.

Name	DateTimeReceived	Body.TextBody
Eric Jessop	1/7/2023 23:09	To Whom It May Concern: I am writing in response to the solicitation of comments concerning reduced paperwork and respondent burden for qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The tax code forms 8936 for a clean vehicle credit must help facilitate the transition to more efficient and sustainable vehicles of electric transportation with 3-wheels in section 30D(g). Therefore manufactures should certify clean vehicle law requirements by the ability of its occupants to travel all electric miles. The EV credit must include 3-wheel autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient electric vehicles. Thank You
Ronnie Bickers Jr	1/7/2023 23:12	like to suggest a change to the qualifying requirements. The way I see it, the EV tax credit should include electric autocycles. They are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (www.aptera.us<http://www.aptera.us> for an example) I implore you to widen the scope of EVs that qualify for the credit to include these forward thinking and extremely efficient vehicles. If you are concerned about lighter vehicles being included unnecessarily, (i.e. ebikes, electric scooters, etc.) you can limit the smaller electric vehicles by requiring a minimum weight of 1,000lbs to 1250lbs or more. Sincerely, Ronnie Bickers Jr.
michael alexander sirr	1/7/2023 23:30	Hello Mr. Garcia, Please consider adding Autocycles to the Qualified Electric Vehicle Credit. APTERA is a 3 wheeled AMERICAN car that should be supported. It has airbags, superior crash architecture, and is the most efficient vehicle there is. It gets the equivalent of 350 miles/gallon, is solar powered, and uses electricity only. It is made in California. Cutting edge auto design. I have mine on order now with a 600 mile battery for $38,000. thanks , Michael Alexander Sirr M.D. Bozeman, Montana.
René Voss	1/8/2023 0:26	I am writing to express my support for the inclusion of autocycles, such as the Aptera, in the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. As a highly efficient and sustainable mode of transportation, both during the manufacturing process and in operation, I believe that the inclusion of autocycles in the EV credit aligns with the primary goal of facilitating a transition to more efficient and sustainable transportation and the secondary goal of promoting the domestic manufacture of such vehicles. I highly recommend taking a look at the Aptera (www.aptera.us<http://www.aptera.us/>) as an example of the innovative and hyper efficient capabilities of autocycles. Thank you for considering my comment on this important matter. Sincerely, René Voss 15 Alderney Rd San Anselmo, CA 94960 415-446-9027
René Voss	1/8/2023 0:26	I am writing to express my support for the inclusion of autocycles, such as the Aptera, in the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. As a highly efficient and sustainable mode of transportation, both during the manufacturing process and in operation, I believe that the inclusion of autocycles in the EV credit aligns with the primary goal of facilitating a transition to more efficient and sustainable transportation and the secondary goal of promoting the domestic manufacture of such vehicles. I highly recommend taking a look at the Aptera (www.aptera.us<http://www.aptera.us/>) as an example of the innovative and hyper efficient capabilities of autocycles. Thank you for considering my comment on this important matter. Sincerely, René Voss 15 Alderney Rd San Anselmo, CA 94960 415-446-9027
Rick Mcknight	1/8/2023 1:27	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles (3 wheeled vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank You, Rick McKnight

Name	DateTimeReceived	Body.TextBody
Shahawn Hussain	1/8/2023 3:34	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
tsmoroney@netzero.net	1/8/2023 4:41	Attn Andres Garcia: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Please Qualify The Aptera ! Thank you.
Buzz Kaas	1/8/2023 8:18	Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you. Buzz Kaas
Jorge Matos	1/8/2023 8:42	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the main goals of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation and promote the manufacture of these more efficient and sustainable vehicles in the US.. The EV credit should include 3-wheeled vehicles (autocycles) which are some of the most efficient and sustainable vehicles both during manufacture and operation (see www.aptera.us<http://www.aptera.us> for a great example) . I urge you to broaden the interpretation to include these innovative, and highly sustainable and efficient vehicles. Thank you for the opportunity to provide feedback. Jorge Matos 1111 Luneta Plaza Santa Barbara, CA 93109
Frank B	1/8/2023 9:05	Andres Garcia, I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- Frank Bazzo
Kevin Yu	1/8/2023 9:33	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Kevin Yu
Gary 1 McIntire	1/8/2023 11:47	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Gary McIntire

Name	DateTimeReceived	Body.TextBody
Gary 1 McIntire	1/8/2023 11:47	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Gary McIntire
Rick Folea	1/8/2023 12:18	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. <link><https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> If the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically, then it is important that it also includes EV Autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). Please broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you. Rick Folea 8405 Wallace Tatum Rd Cumming GA 30028 770-307-7630
Jose Bueno	1/8/2023 12:47	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Cause Moi	1/8/2023 13:02	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you. Paul Jeffrey LYBARGER 1000 W 112th Avenue Unit 307 Northglenn, CO 80234
seraphits@icloud.com	1/8/2023 13:40	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Nicole Trapp
seraphits@icloud.com	1/8/2023 13:40	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Nicole Trapp

Name	DateTimeReceived	Body.TextBody
G B	1/8/2023 13:52	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
KS2	1/8/2023 14:30	Greetings! I am writing in response to the request for comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is too primarily facilitate a transition to a more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. I strongly suggest that the EV credit should include autocycles (i.e. 3-wheel, highway qualified vehicles; see https://www.aptera.us) which are some of the most efficient and sustainable vehicles both during their manufacturing and lifetime operation. Therefore, I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you. Kevin Sears 2956 Ellsworth Dr Yorkville, IL 60560 262-951-6561
chinni rajesh	1/8/2023 15:40	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Rajesh Chinni
Robert Henry	1/8/2023 16:56	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (check out www.aptera.us<http://www.aptera.us/> for a great example, it's planned to be assembled here in the US.) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Mark Denkler	1/8/2023 18:19	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Mark Denkler
Ann	1/8/2023 18:24	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us/> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Ann Ziccardi

Name	DateTimeReceived	Body.TextBody
Bart Walker	1/8/2023 20:28	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Barton Walker Snohomish, WA 98296
PETER TORRANO	1/8/2023 20:53	This email is in response to your request for comments about the plug-in EV credit and Revenue Procedure 2022-42. I thought the aim was to move on to more efficient vehicles as well as to promote the domestic manufacture of them. IMHO this should also include autocycles as the one being made by Aptera from https://aptera.us which, I believe to be THE most efficient and sustainable enclosed EV on the planet. Most people won't even need to plug this Electric Vehicle in because it automatically charges from the sun as a renewable source. As such, it won;t even put a drain on our national grid! Please reconsider your wording to also include such highway-ready 3-wheeled vehicles. For the sake of the planet. And that way the EV credit won't just be by the letter but also by the spirit of that for which it was intended. Thank you very very much, Peter Torrano 609-902-1545 1 Ivins Drive New Egypt, New Jersey 08533
David George	1/8/2023 21:10	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to
David George	1/8/2023 21:10	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to
Philip Sipe	1/8/2023 21:23	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- Best regards, Philip K. Sipe 903-815-6816 (cell)
Darren Schroeder	1/8/2023 21:30	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
kim wilson	1/8/2023 23:02	To Whom It May Concern: In response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The EV credit should include autocycles (3-wheeled vehicles). I believe the goal of the EV credit is to facilitate transition to more efficient and sustainable transportation and promote their domestic manufacture. American-made Autocycles support the goals of the EV credit. Autocycles are some of the most efficient and sustainable vehicles from life-cycle and operational perspectives. For example see https://aptera.us/ Please include these innovative and super-efficient vehicles in your interpretation of the "qualified plug-in electric vehicle". Thank you. Regards, Kimberly Wilson Orlando, FL 32803 407-421-1374

Name	DateTimeReceived	Body.TextBody
Robert Horton	1/8/2023 23:08	I am writing this in response to the call for comments on for Revenue Procedure 2022-42. I think that part of the goal of these policies is the shift of consumers towards more efficient and less environmentally impactful vehicles. Therefore to exclude the most efficient proposed vehicles is counterproductive. Three-wheel vehicles (autocycles) have reduced mass and reduced rolling resistance. Therefore fewer resources are used in the construction; especially in the reduction of battery capacity required per mile. The Aptera is one vehicle that is estimated to provide a 400-mile range with a 350 MPGe rating. This type of vehicle also costs less due to this reduction in mass and consequent improvements in efficiency. Particularly if they can meet the crash testing requirements for normal 4-wheel passenger cars, these low-weight vehicles will push manufacturers to offer something more efficient than an SUV-sized EV. These lower-weight vehicles will also reduce electricity demand and road wear. Very efficient vehicles such as the Aptera should be included in the rules for EV credits. The marketplace should include examples of extremely efficient vehicles. --
Cindy McLaughlin	1/8/2023 23:23	To whom it may concern, While I very much appreciate the effort to decarbonize transportation as quickly as possible, it's surprising and disappointing that the federal government offers $7,500 off an electric car, but $0 off an electric bike, cargo bike, golf cart, Neighborhood Electric Vehicle, scooter, or any other micro mobility option — all of which have a much smaller carbon footprint. Especially in urban environments, allowing people to cost-effectively mode-shift from cars to something smaller creates a set of positive externalities (reduced PM2.5, safer for pedestrians, reduced need for highways, etc.). Please help those of us who can do something much greener. Thank you! -- Cindy McLaughlin 646-752-7527
Matt Beane	1/9/2023 10:10	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation (for example www.aptera.us<http://www.aptera.us>). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Matthew Beane 518-633-1581
Qamron Leonard	1/9/2023 10:45	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you.
Steven Swenson	1/9/2023 11:40	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Regards, Steven

Name	DateTimeReceived	Body.TextBody
Lim, Lucas	1/9/2023 12:11	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Lucas Lim Senior Media Developer GP Strategies www.gpstrategies.com<http://www.gpstrategies.com/> [22720371]<https://www.gpstrategies.com/> Connect with us [9E5247A7]<https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Flinkedin.com%2Fcompany%2Fgp-strategies-corporation%2F&data=04%7C01%7Cllim%40gpstrategies.com%7C82728580a7914168df9d08da218730b4%7Ce1220d9a26474550a53a79304c5bb4f0%7C0%7C0%7C637859162113961172%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000&sdata=zfNZ1874sK4UjeMjGC6%2BMj3qqhNUIdRXM4oUj2JUbYQ%3D&reserved=0> [C3B2B74D]<https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftwitter.com%2Fgpcorp%2F&data=04%7C01%7Cllim%40gpstrategies.com%7C82728580a7914168df9d08da218730b4%7Ce1220d9a26474550a53a79304c5bb4f0%7C0%7C0%7C637859162113961172%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000&sdata=EWEFsjPEx0Dt7wc5I1jk4rKj9jN4WxyniB2U%2FdWs7Ns%3D&reserved=0> [6ECC13E3]<https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.facebook.com%2Fgpstrategies%2F&data=04%7C01%7Cllim%40gpstrategies.com%7C82728580a7914168df9d08da218730b4%7Ce1220d9a26474550a53a79304c5bb4f0%7C0%7C0%7C637859162113961172%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000&sdata=cc9YyJoLrnMYybau0JfP4pj9Hc8vLg0dWTUACfdKkRE%3D&reserved=0> [3AA01AE9]<https://www.gpstrategies.com/blog/>
Brenda Hoyt	1/9/2023 14:23	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. -- Brenda Hoyt 206.661.5528
Stewart Hester	1/9/2023 14:59	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the primary goal of the EV credit is to facilitate a transition to more efficient and sustainable transportation, with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. With that in mind, I believe the EV credit should include autocycles (three-wheeled vehicles) which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Respectfully, William Stewart Hester, Jr.
Ian Hales	1/9/2023 15:07	To Andres Garcia, I'm responding to the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The EV credit should include autocycles if they meet the battery requirements, regardless of how many tires they have. We live in a world where most vehicles can carry 5 occupants, but often only have the driver and passenger. Three-wheeled vehicles that hold two occupants are more efficient, and since efficiency and sustainability are the primary goals of this tax credit, excluding autocycles defeats that purpose. Autocycles are also more affordable, so lower-income citizens may not benefit from it if we're all expected to shell out $50k for an electric vehicle. Please consider a broader interpretation of the bill that allows more companies and consumers to take advantage of it. Included below are links to companies that are in their way to producing electric autocycles. SIncerely, James Hales https://nimbusev.com/ https://aptera.us/ https://www.arcimoto.com/
Carl Baer Schwartzman	1/9/2023 18:14	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Carl Schwartzman, LMT, NBCTMB PO Box 303 St. Michaels, Maryland 21663-0303

Name	DateTimeReceived	Body.TextBody
Kevin Phan	1/10/2023 5:10	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Sincerely, Kevin Phan
Brett	1/10/2023 12:43	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. I applaud the IRA and I'd like it be more effective! Thank you! Brett Scott, East Windsor, NJ
Brett	1/10/2023 12:43	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. I applaud the IRA and I'd like it be more effective! Thank you! Brett Scott, East Windsor, NJ
Harleen Sandhu	1/10/2023 13:41	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us/> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you
Russell Savage	1/10/2023 15:02	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Russell Savage
Steven Karabatsos	1/10/2023 17:32	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Steven Karabatsos Cell: 847.951.0293 Email: stevenkarabatsos@hotmail.com LinkedIn: http://www.linkedin.com/in/stevenkarabatsos 317 Morse Road Columbus, OH 43214

Name	DateTimeReceived	Body.TextBody
Carl Knapp	1/10/2023 18:13	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see http://www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles.<http://www.aptera.us%20for%20a%20great%20example) %20 I%20urge%20you%20to%20broaden%20the%20interpretation%20to%20include%20these%20innovative%20and%20hyper-efficient%20vehicles.> To clarify an autocycle is a three-wheeled electric motor vehicle is one in which the driver and passenger ride in a completely enclosed side-by-side seating area with a roll cage or structural envelope, safety belts for each occupant, antilock brakes, and designed to be controlled with steering wheel or yoke. Thank you. Carl B. Knapp 9405 E Rosemonte Dr Scottsdale AZ 85255 Cell#602-402-9830 Phone#480-247-3603 E-mail: carl_knapp@yahoo.com LinkedIn<https://www.linkedin.com/in/carl-knapp-b219677/> YouTube<https://www.youtube.com/@Carl_in_AZ>
Gary	1/10/2023 18:58	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) This would include vehicles with batteries at least 20kw in size, a roof covering and at least 3 wheels. . I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you, Gary S Wieser Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
kenneth buelow	1/10/2023 21:05	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you, Kenneth Buelow Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Wyatt Floyd	1/10/2023 22:51	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles.
Andrea Rodolico	1/11/2023 11:10	Please consider expanding the tax credits to 3-wheel autocycles, such as https://aptera.us/ - this type of vehicles are the most efficient and lightweight EV to be delivered in 2023, and Aptera includes solar panels to further increase renewable energy consumption. Thanks in advance! -- Andrea Rodolico

Name	DateTimeReceived	Body.TextBody
Dave Daiker	1/11/2023 14:44	To whom it may concern, Clearly the goals of the Qualified Plug-in Electric Vehicle Credit is to promote the purchase of domestic electric vehicles due to their reduced environmental impact vs. ICE vehicles. I suggest that autocycles like the Aptera (aptera.us<http://aptera.us>) are demonstrating these goals even moreso than the traditional 4 wheeled EVs that are currently on the accepted list. Please consider the inclusion of vehicles of this nature in your interpretation of the law. Get BlueMail for Android<https://bluemail.me>
Abi	1/11/2023 18:54	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I the goal of the EV credit is to primarily reduce pollution with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include 3 wheeled autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. This is the only affordable solar vehicle that didn't need external charge.
Haig Balian	1/11/2023 21:06	Both aims of facilitating a transition to more efficient and lower polluting vehicles built in the USA are clearly in line with a vast majority of domestic drivers. Please consider the qualification of autocycles for the EV tax credit. I am a reservation holder and investor in the Aptera Motor Company. The Aptera is by far the most environmentally friendly vehicle with solar charging capability. The State of California has backed up the company with a major grant, and the movement toward such vehicles is a great step in the future of electrification of vehicles. Thank you for your consideration.
damon martinez	1/11/2023 23:48	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. With that in mind, we should also be looking at companies that can provide affordable transportation and promote domestic production. To that end, the EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see http://www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Sincerely, Damon Martinez
Joseph Smelser	1/12/2023 19:09	Please consider the following comment in regards to OMB Control No. 1545-2137 (Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46)… Reading this as a layperson the intent of this credit is primarily focused on encouraging the adoption of clean non-combustion engine transportation options and is further limited to “electric vehicles”. The implicit contract with the tax paying public is that allowing this credit hastens the adoption of clean energy solutions leading to a variety of outcomes that benefit the wider public/economy. With that in mind… no person, company, government, entity, or similar should be allowed to claim this credit if the main method of propulsion is not fully electric. Vehicles that primarily rely on internal combustion engine propulsion should be explicitly disqualified. Indirectly providing benefits to manufacturers for bolting a larger battery on a gas/diesel engine is not consistent with the intent of the Credit (or its underlying goals) and is not consistent with the expectation of taxpayers who are funding this credit. Hybrid engines still rely primarily on internal combustion engines and should also be explicitly disqualified. Only fully electric vehicles should be allowed to claim this credit (e.g., Cars, Motorcycles (bi, tri, or quad)/Mopeds, E-Bikes, Planes, Buses, Trains, Boats/Ships/Jet Skis, Semi’s, etc). If a min range constraint is required for qualification then maybe use something like 4 times the mean daily commute of average Americans in the continental United States. Furthermore, I think the wider public would be happy to support the inclusion of other fully electric purpose-built motorized vehicles that are not typically used to transport people (Ex. Airport luggage vehicles, construction vehicles (diggers, lifts, etc.), farm equipment, trash collection trucks, last mile delivery, mail/package delivery, municipal services, etc…). Thank you for the opportunity to comment, I hope this is clear. If you have any questions, feel free to contact me Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Rowerpilot1111	1/13/2023 8:40	Aloha! I am writing in response to the solicitation of comments you had requested in regards to qualified plug-in electric vehicle credit and revenue procedure 2022-42. I would like to urge you to please include autocycles (3 wheeled vehicles) in the EV Tax credits. These vehicles are some of the most efficient and sustainable out of all vehicles being produced. One such example is the Aptera (www.aptera.us<http://www.aptera.us/>) which uses about 1/4 the energy that most electric vehicles use to go the same amount of distance. If the goal is a more sustainable and cleaner future these vehicles will absolutely help obtain that goal. Thank you so much for your consideration on this matter. Sincerely,
Larry Thorne	1/13/2023 12:28	I'm writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is primarily to facilitate a transition to more efficient and environmentally sustainable transportation with the secondary goal of promoting the manufacturer of these efficient vehicles domestically. The EV credit should include autocycles, which are some of the most efficient and sustainable vehicles, both during manufacture and during operation (see www.aptera.us<http://www.aptera.us> for a great example). I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. lgthorne@gmail.com<mailto:lgthorne@gmail.com>
Arvind Shrestha	1/13/2023 20:17	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Arvind
Joseph Gabunilas	1/15/2023 8:54	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Joseph E. Gabunilas
Jam	1/15/2023 12:15	Hello, It seems to me the purpose of this credit is to encourage EV adoption, both to decrease reliance on diminishing resources which need to be imported in an increasingly-uncertain global trade environment as well as to encourage US companies to scale up production & be competitive in this market of the future. By this reasoning, I believe this should apply not only to 4 wheel cars but also other electric conveyances like highway-legal autocycles such as the Aptera, which is the most-efficient production car ever built & already has 30,000 reservations. Thanks for your time, Jon M
Roy Currie	1/15/2023 18:11	Hi there, Re: Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 It is great to incentive these behaviors which have long-term gains. However, I would like to see similar motivation for no-car or encouraging alternative forms of transportation (such as Public Transit only households, ebikes, regular bikes, etc). These would be both cheaper than Electric Motor Vehicles and are much more sustainable in the long run. Thank you
randolph.williams@gmail.com	1/16/2023 11:54	To Whom It May Concern: I am submitting a response to the request for opinions concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The purpose of the EV credit is to make a shift towards more efficient and sustainable transportation, with the added benefit of encouraging the manufacture of these types of vehicles within the country. The EV credit should encompass autocycles, which are among the most resourceful and sustainable vehicles both during production and utilization. Visit www.aptera.us for a beautiful example. I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you, Randolph Williams

Name	DateTimeReceived	Body.TextBody
William Ebersohl	1/16/2023 16:15	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. William Ebersohl
David Rosenthal	1/17/2023 17:08	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. Because most current electric vehicles inherit their technology base from gasoline cars and trucks they are too big and too heavy. This means they use too much battery, a scarce resource, place too big a load on the grid, and pose too great a danger to others in accidents. Many of the smaller companies developing a more appropriate technology base, using composites to reduce weight and improve safety, to reduce grid load by reducing battery size, and to further reduce load on the grid by equipping the vehicle with solar panels, build autocycles. Aptera is an example of this more appropriate technology base. Autocycles are, as I understand, currently ineligible for tax relief. Disadvantaging the most efficient electric vehicles in this way seems counter-productive. -- David.
Chris Fisher	1/19/2023 20:22	I am writing about the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. For the EV credit to encourage a transition to more efficient and sustainable transportation and promote the domestic manufacture of these vehicles, the EV credit should include autocycles and other 2-3 person capacity vehicles. Autocycles are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) Many of us need to transport only one or two people for many years (or all) of our life, but the market only has 4-5 seater cars available to buy. Without financial encouragement, we're forced to buy and fuel larger vehicles than we really need to get around every day. Please include autocycles and other smaller-than-standard cars in the plans to encourage consumers and manufacturers to shift to more efficient and sustainable vehicles. Please broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you for your time, Christine Fisher Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Jason Holden	1/22/2023 0:30	IRS staff, I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and revenue procedure 2022-42. I believe the legislature's primary goal for the EV credit was to accelerate the transition to more efficient and sustainable transportation. Thus, I urge you to broaden the interpretation of qualifying vehicles to include autocycles. Three wheel EVs have the potential to be approximately twice as efficient as standard EVs for commuting 1-2 people due to their lighter weight and greater aerodynamic potential. Some domestic examples include Aptera, Nimbus EV and Solo Electrameccanica. Artificially lowering the net cost of a 4 wheel EV to a price near or below that of a 3 wheel EV could eliminate or delay the adoption of the most energy efficient vehicles available to commuters in the near future. Thanks, Jason Holden
Joel Battistoni	1/22/2023 14:11	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. In order to support the primary goal, I assert that any leeway allowed within the Inflation Reduction Act for allowing extension of the previous EV tax credits be extended to allow for EV adoption while companies transition production and sourcing of materials to US operations. Specifically, I recommend including the ability to receive credit for a firm order (or even reservation) for an EV placed prior to the enacting of the IRA, it should be allowed to fall under the old credits, even if placed in service in 2023 or 2024 – as supply chain disruptions and production start-ups mean this is likely. Secondly – I assert the EV credit should be extended to the utmost extent allowed by statute to include autocycles and electric personal mobility devices, which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. Exclusion of these is likely to limit investment and adoption of these products, leading to the loss of US manufacturers such as Archimoto, and even Aptera who are currently facing existential threats due to financing risk, not demand. Thank you for your time. Joel Battistoni 25 SW Ruellen Road Stevenson, WA 98648 541-400-0765

Name	DateTimeReceived	Body.TextBody
Nels	1/27/2023 23:31	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe a main goal of the EV credit is to facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture and during operation. (See www.aptera.us<http://www.aptera.us> for a great example.) I urge you to broaden the interpretation to include these innovative and highly efficient vehicles. Thank you, Nels Olson (Berkeley, CA)
Andrew "Bernie" Bernstein	2/9/2023 13:50	Hello, This is a comment on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 My comment is as follows: While I agree with the proposal to extend access to the existing credit, I believe it is important that the IRS offer a credit to people who purchased e-bikes in the same time frame. E-bikes are significantly less consumptive than traditional motor vehicles and take up less space, an important consideration, especially in urban areas. These vehicles should receive tax credits. Thank you for receiving my comment, Andrew J. Bernstein he/him/his voice/text: 610.618.6272 pictures: Instagram.com/bernietweets<http://Instagram.com/bernietweets> work: linkedin.com/in/a-bernstein<http://linkedin.com/in/a-bernstein>
Matthew Crawford	2/15/2023 18:05	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. The Aptera is a 2-seater, 3-wheel solar electric vehicle with incredible efficiency that is preparing to launch later this year. This vehicle is exactly the sort that should be promoted by the EV tax credit. If you or any of your coworkers are interested in getting an Aptera of your own, please consider using my referral link to get $30 off the $100 deposit for the waiting list. https://lz953.isrefer.com/go/preorder/a35773 (The discount will show up at checkout.) Thank you.
Scott Medling	2/27/2023 14:24	Attached are my comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 Document number 2022-28402 <https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> Request Access<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> federalregister.gov<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> [X]<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> There are several things that can be changed to make the program more effective: 1. Plug-in hybrids should not have a rebate disproportionately larger than their avoided emissions, compared to EVs. If we're subsidizing EVs with 200mi batteries $7500, then a plug-in hybrid with a 20mi battery should be eligible for much less. How about $50 subsidy per mile of electric range up to $7500? 2. Aerodynamically, it is generally more efficient to have a vehicle with less ground clearance (and thus smaller angles of approach, breakover, and departure). So if any purpose of this law is to improve efficiency or range, then incentivizing increasing these four metrics is counterproductive. This program would be more effective without the higher price limit for SUVs, most of which are only used to drive around well-paved suburbs. 3. It would be nice to have a graduated rebate drop off instead of all at once. Maybe vehicles under $40k being eligible for the full amount and
Kyra Maine	1/4/2023 8:05	I think it's unfair that the Cadillac lyriq does not qualify for the tax credit because of its price. Isn't part of the goal of the tax credit to incentives zero emissions vehicles?? For the first ever and brand new Cadillac vehicle to not be covered because it falls within a black hole of requirements by not costing low enough or having 7seat capacity is not incentivizing. They need to raise the threshold on the cost allowed especially with the rate of inflation and the cost of everything having increased. It just doesn't make sense to not cover the lyriq. Regards Kyra Maine

Name	DateTimeReceived	Body.TextBody
Glen Mullet	1/3/2023 17:03	The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. In my opinion, the Inflation Reduction Act EV Tax Credit is deeply flawed, and will not accomplish the stated goals of the legislation if it is not fixed. Please fix it. Please review the petition at the link below for a detailed explanation. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1088551134&recruited_by_id=b44359f0-93e8-11ea-b6b1-d7d7536458d9&share_bandit_exp=initial-35382588-en-US A concerned citizen, Glen Mullet
John Crist	1/3/2023 20:02	Hello, I'm writing in regards to what I believe is the mischaracterization of automobile types. It seems there was discretionary decisions made on which vehicles would qualify for credit, without any input from EPA or logical reasoning. Why would gas vehicles receive credit for a bill intended to reduce carbon emissions, while pure EV vehicles are left out? Currently EV are harder to produce at scale at a lower cost, and those are the vehicles that need to credit the most to incentivize buyers to transition to a healthier and cleaner vehicle. Please do the right thing and allow all EV to receive the credit. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8
Tom McMorrow	1/3/2023 20:10	by claim the absolute necessity of abandoning fossil fuels, but have them pick winners and losers in the competition to fill this claimed need is preposterous. Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Kevin Mayo	1/3/2023 20:17	Here are a few thoughts on why. Encouraging the adoption of EVs: One of the main goals of offering tax credits for EVs is to encourage more people to switch from gas-powered cars to EVs, which can help reduce carbon emissions and improve air quality. By offering tax credits to all EV models, regardless of price, more people would be able to afford to make the switch, which could help accelerate the transition to a cleaner transportation system. Reducing the upfront cost of EVs: EVs can be more expensive than gas-powered cars, especially for models with higher list prices. By offering tax credits to all EV models, regardless of price, the upfront cost of EVs would be more affordable for more people, which could help make EVs more accessible to a wider range of consumers. Promoting economic equality: Offering tax credits to promote economic equality in rapidly-evolving high-tech markets is rarely effective. EVs and their required infrastructure to make them usable, is too imature to solve with tax credits that only go to the cheapest cars. Only individuals in relatively strong financial positions can conveniently operate electric cars today. (E.g. Charging infrastructure is not convenient enough (yet) to get along without a charger installed at your home, or you may need to have a flexible work schedule in order to deal with long charge times, or even a second car to use when the electric car is not convenient.) Similar to tax credits for solar panels, someone living on a tight budget may not have the means to make the upfront investments to install solar panels. So, those tax credits/rebates are only being used by wealthier people to encourage them to buy solar panels from even wealthier people. And, that is likely OK in this stage of the technology. We need to encourage people with money to buy into the technology so that the technology will eventually get cheaper as it advances, with the support of the revenue from the early stage purchases. Encouraging innovation in the EV market: By offering tax credits to all EV models, regardless of price, manufacturers would have an incentive to continue innovating and developing new, more advanced EVs. This could lead to more competition in the market and ultimately benefit consumers by driving down prices and improving the overall quality, convenience, and accessibility of EVs. Overall, offering tax credits to all EV models, regardless of list price, can help encourage the adoption of EVs, reduce the upfront cost of EVs, promote
Falgun Patel	1/3/2023 20:27	Tesla Model-Y 5 seater should be included in $7500 EV tax credit. See below petition for more details. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit

Name	DateTimeReceived	Body.TextBody
Robert Redding	1/3/2023 20:52	Dear IRS, I am writing to advocate for the implementation of tax credits for all electric vehicles (EVs). As you may already know, EVs are a vital component of achieving a sustainable future. Not only do they produce significantly lower emissions than traditional gasoline-powered vehicles, they also have the potential to greatly improve energy efficiency and reduce our reliance on fossil fuels. In the long term, investing in EVs will save money on emissions and efficiency costs. As the technology continues to advance, we will see a shift towards more automation and robotics in the EV industry. By offering tax credits to companies that produce EVs, we can give a much-needed boost to the development of these innovative technologies. I believe that it is fair to apply these credits to all companies that produce EVs, regardless of size or sector. This will encourage competition and innovation in the industry, leading to more affordable and reliable EV options for consumers. I urge you to consider the benefits of implementing tax credits for EVs and the positive impact it could have on our transition to a more sustainable future. Thank you for your consideration. Sincerely, Robert K. Redding
CJ Bezak	1/3/2023 21:01	I own and drive a tesla, it is light-years ahead of these other companies who are building vehicles that game the tax credit system, they further raise prices once credits in place, look at Ford lightning as example. This tax credit simply benefits unions who are wasting money and scamming the tax payer over tesla which is a decade or more ahead of the competition. Sent from my Verizon, Samsung Galaxy smartphone
Adam Murphy	1/3/2023 21:04	Mr musk is tricking people into contacting you, in order to get the gov to subsidize his overpriced, unreliable vehicles. Please keep the credits as they are. Taxpayers should not be footing any more of his bills. Rv needs competition, and this is a great way to ensure competition continues Sent from my iPhone
Amanda Michaud BS, BSN-RN	1/3/2023 22:10	EV vehicle safety should be the largest determining factor of EV tax credits as safe vehicles decrease the risk of MVAs resulting in injury, therefore decreasing public healthcare costs. The upfront investment supports increased public safety and saves tax-payer dollars. EV vehicle safety as a determinant of EV vehicle tax credits also provides manufacturers with positive competition to make their vehicles safer, therefore further increasing public safety and saving tax payer dollars. Determining factors, rationals and conflicts of interest involved in the decision making process of qualifying vehicles should be public information, as tax credits are paid for by public tax dollars. Amanda Michaud RN Cranston, RI 774-644-9942
Tsvi Benson-Tilsen	1/3/2023 22:31	Hi, Please apply the electric vehicle tax credits fairly and sanely, so that fully electric vehicles are credited more than hybrids. See https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you.
Steven Horris	1/3/2023 22:51	To Whom It May Concern: It is absolutely ridiculous to not include TESLA vehicles in the EV tax credit. This is an United States car company that is blowing away the competition. Penalizing them for their success is absolutely poor form. It feels like there has been dirty business in the backroom on this. Please correct this obvious error. Sincerely, Steven Horris

Name	DateTimeReceived	Body.TextBody
Di	1/4/2023 0:42	Greetings! From what I've learned, some manufacturers of EV's have already raised prices in comparison to the TAX credit? Is this true? I myself would (eventually) prefer a HIGH MILEAGE electric HYBRID, (not less than 200 miles)! That would be a huge stepping stone to EV's during the clearly MUCH needed time and transition of, say 20 years? ☆☆☆☆ Like flat screen TV's, cell service and other new items, prices need to drop by supply, creativity and competition. NOT through tax credits. ⃠⃠⃠ I wasn't the first to buy flat screens, couldn't afford them. But, I was early to get a cellphone in 1994, as well as ONLY laptop computers. Eventually, EVERYONE can afford these items now! This progress took about 20 years from high prices to affordable. Average people from East to West, HAVE to keep their vehicles for 8-10 years +/-. I'm still paying off a USED vehicle and will keep it for an additional 3+ years after payoff. This is the NORM. There is no way I can afford ANY vehicle over, 😉 maybe, $15k. So tax credits do nothing for me or MOST everyone I know, and I'm an RN. America is NOT ready for en mass EV's right now anyway. Structurally and especially financially, and, a BIG tax credit is unaffordable by our Government right now, and, the inflation along with increasing interest rates to even finance one, right now. WAIT! Not now. 🕊 Blessings!
E H	1/4/2023 9:46	Mr. Garcia and staff: I would like to submit comments regarding Document Citation: 87 FR 80578 Page: 80578-80579 Document Number: 2022-28402 surrounding EV tax credits. I strongly believe that the IRS and thereby the US government is doing a disservice not only to potential EV buyers in America but to the country itself by allowing for such nuanced rules and stipulations that impose restrictions on particular manufacturers or vehicle types based on such tailored criteria to qualify for an EV tax credit. These stipulations clearly favor some manufacturers over others and creates an unfair competition platform for other manufacturers that might have "missed" the target stipulations not because of an inferior product or lack of technological progress but actually quite the opposite; some manufacturers and/or vehicles that are facing exclusion are being excluded solely because the manufacturer has exceeded adoption / sales targets by huge numbers and/or because the vehicles are by design more capable, lighter, and more advanced and fall outside of some of the proposed criteria. Not only does this restrict the EV credit from being applied to the most popular vehicles in some categories but it prevents the credit from being applied to arguably the most domestically produced EV's on the market from both a design and manufacturing standpoint. By allowing manufacturers who have foreign design, production and corporate structures access to the EV tax credits and simultaneously restricting the most thoroughly domestic companies from a design, headquarters and manufacturing perspective, the IRS and US government by extension display a clear bias that can only be explained by political influence and not the expected intent of it being for the good of the planet, the country, and its citizens. The IRS and US government should put favoritism and politics aside and allow the most successful manufacturers of EV's and their vehicles to qualify for all available tax credits and/or adjust the qualifications for the credit to favor or at the very least include the best designs, technology and domestic integration so the American people can get the best quality product and our country can continue to be the leaders in innovation! Sincerely, Eduardo Herrera 13 Calle Uno Key West, FL 33040
Glenn McCall	1/4/2023 18:59	I am opposed to OMB Control No. 1545-2137 in its entirety. As a mechanical design engineer with over 15 years of experience in manufacturing I know that it is impossible for the government to drive innovation through the use of tax credits. An environment for innovation can only be fostered, not forced. What this bill does will actually stifle innovation in the EV space. And funnel much needed taxpayer dollars toward companies designing sub par products designed to meet the needs of the credit, rather than meet the needs of the people. Innovation does not come from bureaucrats and poorly run businesses that need to rely on the government to set up the rules so they can succeed. Innovation comes from a government that takes a step back away from business and fosters an environment of competition. Let the teams play the game, stop changing the rules to favor companies that are looking out for their own good and not the American people. If we hinder innovation in our country, other countries will surpass us quickly. Please kill this tax credit in its entirety. Let the automakers not willing to innovate to survive, die. Others will take their place quickly. This will provide all the incentive necessary to foster a bright future and keep the US on the forefront of technological advancement. -- Glenn R McCall Jr.

Name	DateTimeReceived	Body.TextBody
Jessica Pearson	1/4/2023 23:49	January 4, 2023 Andres Garcia International Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Andres Garcia, I am writing to request that Tesla vehicles should be included in the Electric Vehicle (EV) tax credit. Despite the fact that Tesla is a very young company, its vehicles are more popular than other competitors. Tesla currently holds 73 percent of the U.S. electric-vehicle market share and their market share growth is only increasing. Right now, very few of Tesla's vehicles are eligible for the EV tax credit, and those that are eligible are older models. This puts Tesla at a unique disadvantage as its competitors are able to offer their customers the incentive of the tax credit. The lack of incentives make it difficult for potential Tesla customers to choose Tesla over competitors that have models that are eligible for the tax credit.
Jessica Pearson	1/4/2023 23:49	January 4, 2023 Andres Garcia International Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Andres Garcia, I am writing to request that Tesla vehicles should be included in the Electric Vehicle (EV) tax credit. Despite the fact that Tesla is a very young company, its vehicles are more popular than other competitors. Tesla currently holds 73 percent of the U.S. electric-vehicle market share and their market share growth is only increasing. Right now, very few of Tesla's vehicles are eligible for the EV tax credit, and those that are eligible are older models. This puts Tesla at a unique disadvantage as its competitors are able to offer their customers the incentive of the tax credit. The lack of incentives make it difficult for potential Tesla customers to choose Tesla over competitors that have models that are eligible for the tax credit.
Sean Rooney	1/5/2023 10:47	The current IRA legislation regarding the EV tax credit unfortunately appears disingenuous for it's purpose to promote adoption of EVs. It seems arbitrary, poorly devised, & poorly executed. It promotes small battery hybrid vehicles, which require substantially smaller than a $7,500 investment into vehicle production, to inappropriately qualify for a proportated EV tax credit. It also arbitrarily sets a line on vehicle inclusion & exclusion by type/MSRP, which again seems disingenuous for a proportated EV tax credit to advance EV adoption. If the goal of this EV tax credit is to promote the adoption of true EVs, it does not meet this goal & actually plays a fairly significant role to further limit true EV adoption. As I believe others have already commented, I would propose amendments to this legislation to disincentivize or remove hybrid and very low kWh EV inclusion, as well as establishing less arbitrary guidelines to determine vehicle type by staying more in line with the EPA in order to incentivize EV manufacturers to produce qualifying EVs. Additional thoughts are being made via the change.org<http://change.org> petition as well (https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit). Thank you for your time & I hope the IRS takes my and others' input into serious consideration. Sincerely, Sean Rooney

Name	DateTimeReceived	Body.TextBody
Neil Kelly	1/5/2023 12:09	My comments on this bill are that Tesla's exemption is absurd. Tesla is a prominent U.S.A Brand that actually builds in the USA and is superior in its electrification efforts than most other brands. Tesla should be considered for the $7,500 Tax Credit. By including Tesla, the intent of this bill would be accelerated given the intense competition Tesla provides to traditional automakers. Tesla should not be exempt from this credit and it should most definitely qualify for the $7,500 credit. Thank you, Neil Kelly -- _____ Neil Kelly R.I.T Environmental Health Safety Management M.S. 2020 R.I.T Environmental Sustainable Health Safety B.S. 2020 EHS Consultant
ramdai@juno.com	1/5/2023 13:06	In looking at the recent tax incentives for purchasing an electric vehicle, it becomes apparent that there is an over emphasis on hybrids since they are cheaper to make and fit within the price guidelines. It also seems like some models made in Mexico or out of the country will also qualify for the full amount, while others made totally in the US do not. A much better way to incentivize actual electrification would be to disqualify all hybrids, or make them eligible on a sliding scale according to their battery size or electric only range. Since the battery is a primary cost factor this would limit cheaper vehicles that would still rely primarily on gas from sneaking into the incentive meant to promote electrification of the transportation sector. With competition for battery materials raising prices well beyond normal inflation levels, there needs to be some work around for maximum prices, especially when longer range vehicles price themselves out of qualifications because they are doing a better job at the stated goal. Robert Day 3337 woodland church rd. buckingham, va 23921
Chris Holt	1/5/2023 14:24	basically all of this https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit
Randy Lathrop	1/6/2023 22:20	Please reference this video for all reasons why the IRA rules should be changed to better target pure Battery EV's https://www.youtube.com/watch?v=OCBJxSFIh0U&t=497s Also, this petition: https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbWxUb21qRFhfOTR6RWxMVlg2X3VFM2RjaURwd3xBQ3Jtc0tuWGVOWFgyMlN4ZThlNzZFRENoUmhGVkpTUFZja0xRUHZCM2dkSVNGOW5hN3h3ZWFBLVUzUFN1cjZIMFRDcVdkcFJza0QtZ2JQUFNxc1ROOW56QnloeDJBTHl5djFzUzZlX3FrZ0NlNUx0eEtKaXNrdw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Randy
James Lindsey	1/6/2023 23:56	the credit for EV ONLY! I want this to push auto forward! oh and maybe have it be purely on MPGE and not vehicle size. Please look at this petition that also does not like the structure of this bill: https://www.patreon.com/farzadmesbahi<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbWg5aHduYlotWFFRY0NaU0RDVnRwYlEyVEMwZ3xBQ3Jtc0trS2ZYRzViV0E3UVZZNTFxQmVneGFjNkJHS0loektQUHRid1ZGTW15SkhUUlN6enIwUWo1Y1dndTYzUzUtV1E3NDZLTko2dERSUk1tODI1MlJBYXF2cDFhTHB4VGtBYnE5VWswQ0lPUFJydUlFbFpZaw&q=https%3A%2F%2Fwww.patreon.com%2Ffarzadmesbahi&v=OCBJxSFIh0U> James
idemchuk0506	1/7/2023 10:16	Hey, I just signed the petition "Fix the Inflation Reduction Act EV Tax Credit" and wanted to see if you could help by adding your name. Our goal is to reach 50,000 signatures and we need more support. You can read more and sign the petition here: https://chng.it/8HNc5vYph2 Thanks! Ilya Sent from my iPhone
Geoff Andrews	1/7/2023 10:35	Hey, I just signed the petition "Fix the Inflation Reduction Act EV Tax Credit" and wanted to see if you could help by adding your name. Our goal is to reach 50,000 signatures and we need more support. You can read more and sign the petition here: https://chng.it/6mTZPsP5zQ Thanks! Sandra

Name	DateTimeReceived	Body.TextBody
Patrick B	1/7/2023 13:10	Dear Representatives, I am writing to express my disappointment and frustration with the current state of the electric vehicle (EV) tax credits. Specifically, I am concerned that these credits do not apply to all Tesla vehicles. As a Tesla owner and strong supporter of EVs, I had hoped that these credits would incentivize more people to make the switch to electric transportation. However, the fact that they do not apply to all Tesla models means that many potential buyers may be discouraged from making the transition. I urge you to consider expanding the EV tax credits to include all Tesla vehicles. This would not only provide a much-needed boost to the EV market, but it would also help to reduce our reliance on fossil fuels and contribute to the fight against climate change. Many others also agree with me and have started a petition of which there are now 50,000 signatories. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 Thank you for your attention to this matter. I hope to see positive changes in the near future.
Chris Fickett	1/7/2023 13:20	Please review this petition and change the EV Tax Credit planned for 2023. https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbWxGblpfc2tlb2NZajh4ejRNNV9uaENIUGh4QXxBQ3Jtc0tsM2otRVhaTWJxallLdFdJVnBuZHQ2VHR1MDR1ZHBZOW53MUl2eXYtSG1QM0QzbjFmXy1mZ3l4MmZaZURqa2hPd2N1b3JlOUV0TVg4OVBpSm9aNlA0NVJPcXpGLVhuR3ZpNkFsUkRyODJ2dlBHaEd5bw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugy08t9qUUnhn6jawIl4AaABAg> Thanks, Chris Fickett
Jörg Schröder	1/7/2023 19:50	Hey, I just signed the petition "Fix the Inflation Reduction Act EV Tax Credit" and wanted to see if you could help by adding your name. Our goal is to reach 50,000 signatures and we need more support. You can read more and sign the petition here: https://chng.it/mhyVQPZMnK Thanks! Joerg Von meinem iPhone gesendet
Michael Lubensky	1/7/2023 23:52	To whom it may concern, Current Inflation Reduction Act is incentivising the purchase of a lower quality ev instead of promoting a fair market competition. Please make the $7500 TAX credit available to all EVs on the market. Best regards, Michael Lubensky
Bradley Conway	1/10/2023 18:37	I have digned thr below petition https://t.co/X21TsdSf6D I link to https://t.co/wXSACGRnfN (https://twitter.com/farzyness/status/1611551188604059649?t=FVBJLqib4VnBEo15RMw4Jg&s=03) /s Brad Conway taxpayer for 40 years father of 5
Dmitry Heraskou	1/12/2023 3:23	Hello, The petition highlights 2 very serious problems with current tax proposal: * incentivizing Hybrid vehicles productions (hardly providing any environment benefits) * absence of incentives to some of the best EV players on the market Please correct the tax credit, our tax dollars should be wisely spent! Thanks, Dmitry

Name	DateTimeReceived	Body.TextBody
Aaron Steps	1/14/2023 11:24	With regard to the changes in the EV tax credit: The original purpose of the tax credit was to encourage the adoption of electric vehicles by consumers and both new and existing auto manufacturers to enter the market without creating a permanent subsidy. Tesla demonstrated a successful strategy by producing expensive vehicles marketed to high-income individuals in order to build expertise and economies of scale before developing lower price mass-market vehicles. This strategy worked and Tesla is selling the largest number of luxury vehicles in the United States, having eclipsed BMW in 2022. Other start up EV manufacturers copied this successful strategy, including Lucid, Rivian and Canoo, among others. However, because of its success, Tesla had exceeded the 200,000 vehicle threshold for the original tax credit while its new have not yet done so. This gives these new competitors an opportunity to do what Tesla did and establish themselves with some protection from aggressive price competition. In a rather shocking display of crony capitalism, Tesla successfully lobbied congress to change the tax credit and impose limits on vehicle MSRP and the purchaser's income. This new credit provides a significant advantage to Tesla while damaging its competitors ability to ramp up production. The recent across the board price cuts by Tesla demonstrate that Tesla no longer needs the tax credit to be profitable. In conjunction with the price and income limitations on the new tax credit, Tesla is able to significantly under cut the prices of new EVs. This will have the effect of limiting sales of rival vehicles and may drive one or more of Tesla's competitors from the marker. This will result in less competition, fewer choices for consumers, slower adoption of EVs and, eventually, higher prices. The best solution would have been to keep the original tax credit in its original form and all manufacturers would have been treated the same and all would have had the same 200.000 vehicle sunset, thus limiting the duration of the subsidy and any resulting long-term market distortions. However, since congress has already passed the new rules, the second best option is to fully follow the letter of the law, which allowed for anyone who had binding purchase agreement as of the date of the signing of the inflation reduction act to claim the credit. Given the long wait lists for EVs,
jesus barragan	1/14/2023 16:39	https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/share?share=1&source_location=combo_psf
J.B.	1/14/2023 18:16	https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8
Tony Davila	1/3/2023 20:15	Dear IRS, I am writing to express my concern about the unfairness of the EV Tax on fully electric vehicles compared to hybrid vehicles. Specifically, I am troubled by the fact that a hybrid vehicle that only gets 15 miles on electricity is eligible for a tax credit of $7,500, while a fully electric vehicle does not receive any tax credit. As you may know, fully electric vehicles are more efficient and produce fewer emissions than hybrid vehicles. Therefore, it seems counterintuitive that fully electric vehicles should be punished with a higher tax burden than hybrid vehicles, which still rely on fossil fuels for a significant portion of their energy needs. I understand that the tax code is complex and that there are often competing interests at play. However, I believe that the EV Tax on fully electric vehicles is fundamentally unfair and undermines the important goals of reducing greenhouse gas emissions and increasing the adoption of clean, renewable energy technologies. I urge you to reconsider this policy and to provide tax credits for fully electric vehicles on par with those offered to hybrid vehicles. This would not only be a more equitable approach, but it would also encourage more people to make the switch to fully electric vehicles, which would have significant benefits for both the environment and public health. Thank you for your consideration.
David Becker	1/3/2023 20:49	don't are overly complex and make little sense. Things should be more straightforward. PHEVs are a half-measure at best and is the legacy fossil fuel industry's way of paying lip-service to fuel economy requirements. FCEV are a complete joke that only still exist because of legacy auto manufacturers (who started their investment in it before modern BEVs got good) and are desperate to recoup their investment. Hydrogen production is far more energy intensive than just putting the electricity directly into a battery; to say nothing of the need to truck it all over the place, which still burns gas, to fueling stations. And those stations are WAY behind in coverage area than EV chargers are. -- -- This message was sent from my mobile phone. Please excuse any typos or auto-corrections I might have missed.
Royal EM	1/4/2023 6:58	technology and infrastructure problems related to transitioning to EVs are large and complex and will take time for market forces to respond with solutions. Credits attempt to accelerate this process, always with deleterious effects, rewarding companies better at applying for credits (or assisting consumers in applying) than actually solving problems. No to EV subsidies and credits of all kinds. Kindest regards, Royal
Thomas Waters	1/4/2023 9:24	Andres Garcia - Re the EV credits they are WAAAAAAAAY to complex. Buy an EV within the time period, get a credit. Period. Please simplify everything. Thanks, Tom Waters

Name	DateTimeReceived	Body.TextBody
ken.dickey@whidbey.com	1/5/2023 9:18	The purpose of the legislation is to hasten the transition to vehicles which produce zero carbon in operation -- those without tail pipes. The proposed rules appear designed to support fossil fuel burning by [A] largely benefitting vehicles which produce carbon (have tail pipes, i.e. HEVs), [B] largely excluding most currently produced zero carbon vehicles (BEVs, hydrogen) [C] adding complexity, causing purchase confusion and distorting markets and [D] adding expense (price reduction makes loans less expensive than after the fact tax credits). The recommendation is to support the intent of the legislation by adding clarity and simplicity. [A] Require that purchased vehicles emit zero carbon in operation (eliminate tail pipes) [B] Keep the income caps, but completely remove any relation to vehicle price [C] Favor price reduction at point of sale over tax credits and of course [D] Favor USA assembly and US alliance sourcing Kenneth Alan Dickey Taxpayer planning to purchase an EV
Jacques Malette	1/5/2023 12:21	To whom it may concern: Though this is a layman's perspective, tax credits should be used to incentivize and disincentivize behavior. The inconsistencies and complexity introduced with this recent law is likely leading to confusion vs the goal of incentivizing consumers to lean towards the EV path. We need government to drive/push EVs and this tax credit is a really good incentive if we can just let it be simple - every EV gets credit and this is phased up/down depending on cost. Thanks for the consideration!
Katalin E Pusztavari	1/4/2023 21:27	allows people with less money to participate and encourages purchasers to consider smaller footprint and smaller carbon footprint forms of transportation. In addition, including motorcycles directly benefits the IRS with more taxable income as local companies like Arcimoto have a chance to compete. - Katalin Pusztavari 2913 NW Lincoln Ave. Corvallis, OR 97330 541-612-2228
Crissa Kentavr	1/4/2023 22:23	Cars and SUVs should be classified on their capabilities and efficiency, not their weight. Nowhere in the law as written did it specify the weight of the vehicles between cars and SUVs and trucks. If a car has the same seats or more seats, the same or more cargo capacity, it should be an SUV. And we should specify a lower bound for efficiency as well. It makes no sense that an inefficient hybrid gets the full credit just because it has a small battery in it which would more a motorcycle - which doesn't get the credit at all yet has the same battery - ten times the distance. You're created perverse incentives to make less efficient SUVs. Capabilities, not weight. -Crissa
Virgil Gipson	1/6/2023 13:13	Good Day, I'm writing you concerning the tax credit for new electric vehicles. I support the position that a New plug-in electric vehicle should receive a tax credit. Regardless of quantity sold, or any other restrictions. All New plug-in electric vehicles should be eligible for the tax credit. To include cars, trucks, commercial vehicles, semis, motorcycles, and aircraft. I bought my Nissan Leaf new in 2013, and without the credit I could not have afforded the purchase. The quantity of carbon, and other negative, emissions I have saved is worth the investment of our tax dollars by way of this tax credit. The more plug-in electric vehicles in use, the better our environment will be. Virgil T. Gipson Cell : (502) 599-0394 Email : thevirg@gmail.com Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Lynn Yeager	1/6/2023 15:05	I'm reaching out regarding feedback on including 3 wheel electric vehicles in the tax credit framework for EV incentives. 3 wheel OEMs like Arcimoto, Aptera, ElectraMeccanica offer diverse cost efficient solutions for both consumer and business application use across multiple channels of use cases. They are safe, well designed, and create a new market between micro mobility and small sedan. They reduce the footprint of oversized vehicles. This is a new space we are just entering and these should be included in the rebates, considered valuable assets in a lifestyle shift towards a more sustainable way of moving around. They also offer a broader group of consumers a way to drive electric under 20k which is nearly impossible in the current state. Please consider including these vehicle solutions and platforms in the rebate. They are not motorcycles they are ultra efficient vehicles with a purpose and value to our sustainable transportation options with use for consumers, municipalities, businesses, food deliveries, emergency use, military and car sharing. They also offer a much more viable solution for future autonomous technologies. Thank you, I appreciate your time and attention in reading this. I'm an EV executive, enthusiast and support our shift to sustainable transportation solutions. Lynn Yeager
Lynn Yeager	1/6/2023 15:05	I'm reaching out regarding feedback on including 3 wheel electric vehicles in the tax credit framework for EV incentives. 3 wheel OEMs like Arcimoto, Aptera, ElectraMeccanica offer diverse cost efficient solutions for both consumer and business application use across multiple channels of use cases. They are safe, well designed, and create a new market between micro mobility and small sedan. They reduce the footprint of oversized vehicles. This is a new space we are just entering and these should be included in the rebates, considered valuable assets in a lifestyle shift towards a more sustainable way of moving around. They also offer a broader group of consumers a way to drive electric under 20k which is nearly impossible in the current state. Please consider including these vehicle solutions and platforms in the rebate. They are not motorcycles they are ultra efficient vehicles with a purpose and value to our sustainable transportation options with use for consumers, municipalities, businesses, food deliveries, emergency use, military and car sharing. They also offer a much more viable solution for future autonomous technologies. Thank you, I appreciate your time and attention in reading this. I'm an EV executive, enthusiast and support our shift to sustainable transportation solutions. Lynn Yeager
Stephen Fogard	1/7/2023 14:06	emergency.
michaelschuyler@comcast.net	1/7/2023 14:57	I am responding to the IRS's request for comments on Form 8936 regarding EV vehicle credits. Back in 2022 I learned of the development of the Aptera plug-in car. I spent a lot of time studying this vehicle and placed an order for one. I expect to receive mine near the end of this year. Months after I placed my order I learned that the most recent version of the EV vehicle credit bill, for some inexplicable reason, suddenly included an exception for three-wheeled cars. Both motorcycles and 4-wheel cars are promoted....but not 3-wheel vehicles. What?! This car is not only far more efficient than anything else on the market, but it is also equipped with solar charging that allows owners accomplish daily driving without having to resort to plug-in charging (except for longer trips). There is simply NO REASON to exclude 3-wheeled vehicles from this credit, and I encourage you to have the bill revised back to its original version, which did not exclude 3-wheeled cars. Sincerely, Michael Schuyler
Chris Demcak	1/8/2023 8:50	The Aptera autocycle should be included as part of this program. The bill excluded 3 wheel vehicles as a way of excluding motorcycles and other forms of personal, less expensive transportation. The Aptera is a new class of vehicle. It is a 3-wheeled car. It should be part of the program.
Aaron Bullock	1/8/2023 11:14	Defer to the manufacturer for classification. The EPA and NHTSA do this. No need to reinvent the wheel taking on additional work and potential public ire. The one listed by the EPA comes from this source, and should be the controlling document. Commercial Vehicle Unless the vehicle is used exclusively (not primarily), for commercial use, the vehicle should not be counted under the commercial rules. The standard rules (including country of manufacture) should still apply. Would like to see commercial vehicles follow the same manufacturing and sourcing rules either way. Used EV Credits Would like to see a retroactive effective date of when the legislation was introduced. Since this was an expansion of the current section, it was just a natural scope increase. Misc: Would also like to see the aptera included. It is a fully enclosed 3 wheeled vehicle with heating and cooling, This vehicle is being cross shopped as a substitute for traditional 4 wheeled cars, and should be treated as such. Many states exclude it from motorcycle regulations due to falling in the gray. Additionally PHEVs should only get half credit. They rely less (slow charging is fine for them) on the charging infrastructure (or not at all). So don't solve the chicken / egg problem that this bill is attempting to go after. -Aaron Bullock

Name	DateTimeReceived	Body.TextBody
Richard Pare	1/11/2023 15:15	Please consider the $7500. tax credit for the Aptera. It is a vehicle that is powered by solar panels and electricity. It is a two passenger vehicle where the people sit side by side, not front and back like a motorcycle. So for all practical purposes, it is a car. It has three wheels to eliminate extra drag which makes it more aerodynamic. Thank you for your time. Rick Pare 207-745-3846
Bill Kadish	1/12/2023 20:03	Dear IRS Official, I am writing to you about the $7,500 EV tax credit. I am concerned that because 3-wheel vehicles are excluded the law excludes the Aptera from qualifying. I totally agree that 3-wheel ATVs and motorcycles are not cars and should not qualify for this credit. However, an Aptera is a car in every sense of the word. It happens to have 3 wheels because that makes it even more efficient and saves more energy. In fact, compared with a standard EV such as a Tesla the Aptera is 3X more efficient! Not only that, but the Aptera is covered in solar panels that provide up to 40 miles per day of driving range - directly from the sun! I applaud the federal government taking an active role in assisting citizens to transition to electric vehicles. The Aptera is exactly the vehicle that this program is designed to encourage because of its radically efficient design. Please reconsider the current policy. It would be a terrible shame if our tax policy ends up discouraging consumers from buying an Aptera and leads them to choose a vehicle that consumes more energy, all of which comes from the grid and none of which comes directly from the Sun! Thank you for your consideration. Best regards, Bill Kadish (508) 254-0981
Kyles Spam	1/2/2023 10:34	Hi Andres, I'll keep my comment short. Please change the IRS rules on allowed vehicles to follow the vehicle classifications of NHTSA and EPA when seeing the credit thresholds for electric vehicle's eligibility for the tax credit. For example, a Tesla Model Y should be an SUV regardless of the number of seats. Also, research shows that hybrids are used like traditional ICE vehicles so are less efficient and should not qualify. Thank you for taking comments. Kyle Holt
Robert Kyhn	1/2/2023 12:19	It is absolutely absurd to exclude the Tesla Model Y 5 seat and the Mustang Mach-e from the qualifying list. Both of these vehicles are being produced at scale and are true EV's as opposed to many Hybred fossil fuel consuming cars that qualify. You made the Jeep with combined 20 mpg effeiency a qualifying vehicle??? The vehicle qualification list is littered with poor choices based upon very questionable data and as an EV owner, I am outraged! Robert Kyhn Robert Kyhn 3644 Voleyn St Carmichael, CA 95608
Kevin Vogt	1/2/2023 12:48	Hi Andres So first I am glad the IRS team is putting out documents and taking public feedback. While I am sure that a lot of effort was put into the " Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46" document, several of the proposed items for credit are not consistent at all and I feel they should be changed to be consistent across the board. This is likely an item for future litigation as well as public ridicule of the agency for such glaringly obvious errors. Specifically while the car companies and FTC/EPA/DOT and other agencies all use similar definitions for SUV and this applies to the Tesla model Y as an SUV in all trims yet your recent proposed guidelines are trying to say that some versions of this (the 5 seat/2 row) are NOT SUV {thus getting a $55k sales limit} while the 7 seat (3 row) variant is an SUV {thus getting a $80k sales limit}. This is stupid and obviously absurd since the 5 seat versions are much better at carrying things like all our earlier SUV's that the 7 seat version would be since the seats fold fully flat and let me carry appliances in back. It is bigger and better than most all other SUV's and any electric SUV available. Thus this opens the door to lawsuits IMHO. Tesla is the most American car company in the world now, and the only one truly advancing the US car industry, so why the IRS has decided to use such misguided and inconsistent guidelines for a new federal program indicates either a desire to invite lawsuits, or to specifically harm the car maker (Tesla mostly but also GM to a FAR lesser extent) for what can only be the most poorly thought out and anti-american reasons. This draft of these guidelines poorly reflects on the IRS team and should be updated and fixed so such obviously absurd inconsistencies within this ruling are corrected and properly help both the people of the USA as well as US based manufacturers. Thanks for taking the time to read this and I wish you also a happy, healthy and productive new years! Sincerly Kevin P. Vogt

Name	DateTimeReceived	Body.TextBody
M McCreary	1/2/2023 14:36	1111 Constitution Avenue NW Washington, DC 20224 Dear Mr Garcia, I am writing in response to the 12/30/2022 publication of guidance regarding Revenue Procedure 2022-42 and the associated web publication of https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after which is providing guidance on which vehicles makes and models qualify for the tax incentives. In the table in the Tesla section of the about webpage there seems to be an error of misclassification of the 5 seat variant of the Model 7. It should be noted that all variants of the Tesla Model Y are classified as SUVs by the US Department of Energy<https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=1&year1=2022&year2=2023&mclass=Sport%20Utility%20Vehicles&srchtyp=newMarket&pageno=1&rowLimit=50>, the EPA<https://www.fueleconomy.gov/feg/pdfs/guides/FEG2023.pdf> and NHTSA<https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD>. It should be noted that other similar vehicles that are less energy efficient than the Model Y are listed as qualifying as SUV's https://youtu.be/fBMC_kojBgI The IRA's misclassification of the 5 seat variant of the Model Y is harmful to consumers, and should be considered arbitrary and capricious in violation of the Administrative Procedures Act. Thank you for your consideration, Marvin McCreary 637 Seabury Dr. Worthington, OH 43085
Samantha Hong	1/2/2023 22:14	To Whom it May Concern: The Tesla Model Y 5 seater should be considered as an SUV. It is not a sedan. The Model Y consists of significant raised ground clearance compared to the Model 3 sedan. In addition, the Model Y has larger wheel options compared to the Model 3, which is a sedan. The Model Y can accommodate 21" and 22" wheels, whereas the Model 3 can accommodate up to 20". Please alter the Tesla Model Y to be considered as an SUV, qualifying for the tax credit when MSRP is $80,000 or less. This will appropriately incentivize many people who are looking to transition to sustainable energy and methods of transportation with Tesla. Thank you for your consideration, Samantha Hong
Jason Lee	1/3/2023 2:01	The tesla model Y is an SUV and should receive the full tax credit. Jason jasonlee7891@gmail.com
Wisefull	1/3/2023 2:32	I have 3 questions with this bill 1. Why are some 5 Seater SUVs allowed and some aren't (like the model y 5 seater) 2. Why are the requirements making companies make their cars less efficient, when the goal is climate change? 3. Why are hybrids with 25mpg allowed to have a tax credit, there Gas cars... there should be a minimum of 70mpg or more...
James Riley	1/3/2023 6:51	vehicles being qualified. Plug in hybrids with under 50 miles of EV range should not get the credit at all, as it is an emissions compliance vehicle from the manufacturer. This is a waste of resources (the $7500) as well as a waste of batteries for these vehicles which could be going to pure EV's. Also the Ford Mach E and Tesla model Y need to qualify, they are SUV's. There is a clear bias going on here and it is not ok. Use your judgement on what is right and what is wrong, a pure EV with over 300 miles of range should ALWAYS qualify for the EV tax credit, not the plug in hybrids with no EV range. Stop the corruption on your part, and if you are the one causing the corruption, you should resign. This is not ok AT ALL. James Riley
James Riley	1/3/2023 6:53	vehicles being qualified. Plug in hybrids with under 50 miles of EV range should not get the credit at all, as it is an emissions compliance vehicle from the manufacturer. This is a waste of resources (the $7500) as well as a waste of batteries for these vehicles which could be going to pure EV's. Also the Ford Mach E and Tesla model Y need to qualify, they are SUV's. There is a clear bias going on here and it is not ok. Use your judgement on what is right and what is wrong, a pure EV with over 300 miles of range should ALWAYS qualify for the EV tax credit, not the plug in hybrids with no EV range. Stop the corruption on your part, and if you are the one causing the corruption, you should resign. This is not ok AT ALL. Sent from AOL Mobile Mail
Rodney Niya	1/3/2023 6:57	Hello, Please reconsider the current status of the Tesla Model Y classification based on weight. Being 238 lbs below the threshold significantly hurts consumers and the shift to Electric Vehicles. The Model Y is the number 1 electric SUV globally, and buyers should not be penalized for 238 lbs. Best, Rodney Niya

Name	DateTimeReceived	Body.TextBody
Sapan Patel	1/3/2023 7:23	After researching the new EV tax credit that was drafted it is evident that this is a complete waste of taxpayer money. How dare you include a Jeep that gets 20 mpg while not including a tesla model Y that is actually one of the most American made cars ever. Not only is this a complete waste of tax payer money but it is proof that this new ev tax credit is created internally by lobbying and corrupt union partnerships. Your credibility as an organization that serves the tax payers is on the line. Please rectify this current incentive to give the full benefit to the most American made EV tesla. EVs are far more beneficial for the environment compared to hybrids so I am not sure why hybrids that just slap on a small battery just to qualify are getting the full credit. Regards, Sapan Patel
Zach Butcher	1/3/2023 7:25	current proposal, EVs like the Ford Mach E VW ID 4 and Tesla model Y do not all qualify. The epa classifies the vehicles as SUVs and should receive the tax credit in line with that classification. Hanging different trims qualify differently is bad for the consumer and does not promote the adoption of EVs as the credit proposes. I suggest following the EPA definition of vehicle classifications and have all trims of a given model either be approved for the rebate or not so the lines are really clear for consumers buying the vehicles. Zach Butcher
mick newman	1/3/2023 8:04	Comments on proposed EV tax credit guidelines: 1. Hybrid should not receive full $7,500 tax credit for a vehicle with only a 20 mile approx battery range. Prorate credit compared to an average EV battery of 70kw. For comparison, a 7kw hybrid would recieve a 10% credit of $750. 2. Standardize vehicle classification by using EPA classifications. 3. Do not understand how a VW ID4 with AWD is an SUV, but a Tesla Model Y AWD is a sedan. Tesla model is bigger and has more cf storage capacity. I believe the Mustang Mach E is larger too. Sincerely, Michael Newman
Barry Steinhart	1/3/2023 8:23	I protest the omission of the popular American made Model Y from the SUV category is confusing to me, and the public at large. The intention of the legislation is to promote the use of EV cars. Great. But, in its uneven treatment of cars vs SUV (and EV vs hybrids) the current form of this legislation is unfair. Please remedy. American Tax payer fairness is at stake. Regards, Barry
Rolando Velez	1/3/2023 9:34	Hello, Why are ICE vehicles with very small battery packs getting the $7500 credit and fully EVs like the Tesla Model Y not getting the credit? This seems very strange at best or very corrupt at worst. Changes need to be made so the correct cars get the credit. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?signed=true https://www.change.org/p/stop-excessive-hybrid-vehicle-subsidies-in-the-inflation-reduction-act-of-2022?signed=true -- Thanks, Rolando Velez (562) 507-1312 rolandovelez13@gmail.com<mailto:rolandovelez13@gmail.com> rolandovelez.com<http://www.rolandovelez.com>
Lang Xia	1/3/2023 10:23	Hello, my name is Lang Xia. Tax incentive should be used to incentivize customers to purchase the electrical vehicle to facilitate our economy to a sustainable and greener future. As of now, many inefficient SUV that have as small as15kwH of batteries which pollute no less than their internal combustion engine counterparts are being awarded the 7500 dollar tax credit while Tesla's Model Y, a pure electric EV isn't. This is an egregious oversight to punish the one company that is unarguably doing the most to contribute to the renewable energy transition in America. Without Tesla's innovation, commitment and salesmanship, many customers would've never touched an EV. it boggles my mind that a supposedly fair federal government agency would make such spiteful and illy conceived tax rules. I doubt this is the intended use for the tax credit. This is an extremely biased, uneducated and maliciously conceptualized decision to skew the competition and misinterpreted the intention of such tax incentives. Please stop punishing Model Y customers and Tesla

Name	DateTimeReceived	Body.TextBody
Srinivas Thottempudi	1/3/2023 11:10	Exclusion of Tesla Model Y 5 Seater configuration from $7500 EV tax credit (while giving it to 7 seater) is totally unfair. It is straight up punishing a company for making their car more energy and mass efficient. I see this as an attempt by Lobbyists from legacy auto to stiffle competition from Tesla and to give themselves a market, funded by Tax payer's money to continue their lethargic culture to innovate in BEV category. I am not ruling out current Admin looked through all possibilities to remove the top energy and mass efficient BEV from Tesla out of reach from public. You like giving tax incentive to Ford Escape plugin with 30 mile range battery while removing incentives for Tesla Model-Y (5 seat) with 330 miles range ? EPA classsifies Tesla Model Y 5 seater as SUV but IRA as a sedan ? That is something telling how brainless and partisan these federal agencies becoming!
Bill Huggin	1/3/2023 11:40	The EV tax credit incentivizes less efficient foreign car brands over efficient American car brands. For example the Tesla Model Y LR does not qualify but the Audi does. It also incentivizes small battery plug in hybrids that burn gas and have a small battery and range. This is poor policy and a waste of taxpayer resources. Please address this.
njdeputter@gmail.com	1/3/2023 12:13	When a 20mpg Jeep qualifies for an $80k MSRP ceiling but a 90mpg+ Ford Mustang Mach-E or 110mpg+ Tesla model Y (both of which are roughly the same size as the Jeep) doesn't there is something wrong with your criteria. You should be using EPA classification (which classifies all three as "small SUVs") not 49 CFR 523.5. Link to EPA comparison: https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45138&id=46252&id=46212 Thank you, Nathanael dePutter
Siddharth Dalal	1/3/2023 12:19	The IRA Specifically states this: For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance as the Secretary determines necessary for determining vehicle classifications using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles You should be using EPA classification (which classifies all three as "small SUVs") not 49 CFR 523.5. When a 20mpg Jeep qualifies for an $80k MSRP ceiling but a 90mpg+ Ford Mustang Mach-E or 110mpg+ Tesla model Y (both of which are roughly the same size as the Jeep) doesn't there is something wrong with your criteria. Link to EPA comparison: https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45138&id=46252&id=46212 Thanks Sidd -- https://s1dd.com/
William Belcher	1/3/2023 13:32	Gas electric hybrid technology is already well established and approaching standard ICE pricing. Their electric component is rare more than a boost, less than 30 miles of electric range. Full electric vehicle technology is still in development and fighting for market share. The USA needs to further the push for market share for EVs and in particular US manufacturing market share. Please modify the guidelines to exclude or reduce benefits to hybrid vehicles. Please allow the Tesla Model Y 5 seat variants as SUVs. My understanding is that they are too light? That is not a logical exclusion factor given the goals of this program. Model Y 5 seat variants are among the safest and most developed EVs at this time and are 100% US manufactured. They are also larger than some other SUV units getting credit to $80k from overseas based manufacturers. Bill B.
joy xia	1/3/2023 15:37	Crazy to disqualify Tesla Model Y, while giving other cars like VW ID4 Pros or Ford Escape Hybrid top price of $80k and qualify for $7500. EPA, NTHSB classify Tesla Model Y as SUV, why IRS doing so differently? Understand it may be due to SUV definition in IRA, but why such weird definition in IRA? Should IRS be reasonable and consistent with EPA, NTHSB in defining SUV? Regards, Zhongjian Xia(US Citizen/taxpayer in Scottsdale, Arizona)
Adam S. Weltz	1/3/2023 16:08	Hello- I am a big supporter of EVs and appreciate the federal governments desire to provide tax incentives for these vehicles. However, the current strategy unfairly looks at the Tesla Model Y 5 seater specifically. Why does the 7 seat model Y variant qualify for the credit but the 5 seater does not? Both cars are considered SUVs by NHTSA and both are under $80k. I hope you will look closer at this specific issue. Also keep in mind Teslas are fully electric, unlike many hybrid SUVs that will qualify for the tax credit despite doing much less to reduce carbon emissions. Thank you -Adam Weltz <http://mail.mobile.aol.com>

Name	DateTimeReceived	Body.TextBody
Julian Redwood	1/3/2023 16:08	I love what President Biden has done with IRA! But it is getting ruined by poor implementation. There is no reason why the Ford Mach-E or the Tesla Model Y or the VW ID.4 only qualify in certain configurations while hybrid gas cars do qualify. Please correct this. Thank you! Julian Redwood, MFT ———————————————————————— Individual & Couples Therapy 415.806.5585 www.JulianRedwood.com CONFIDENTIALITY NOTICE: This email message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential or proprietary information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, immediately contact the sender by reply email and destroy all copies of the original message.
Stephane Baudin	1/3/2023 16:08	How can certain Model y and certain Mach E not qualify for tax credit when other plug in hybrid with tiny batteries do. Is it an EV tax credit or a fossil fuel tax credit ? Thank you
Matt S	1/3/2023 16:10	increase its limit for the tax credit! We are trying to incentivize the saving our planet from fossil fuels, the Model Y 5-seat is by all standards an SUV! It should receive the same $80,000 cap for the credit as other SMALLER SUVs are receiving! Such as the Ioniq 5! Why is the Model Y 5-seat version outcast for being mass efficient by just 250 lbs! Sincerely Someone wanting to buy an electric vehicle
DAVID URBAN	1/3/2023 16:10	You have to add the Model Y and the Ford Mach E. All trims as SUVs. This is ridiculous that you support hybrid vehicles that are less efficient than these two vehicles. This is an embarrassment. Thank you, David Urban
Nancy Remkus	1/3/2023 16:11	To Whom It May Concern I feel that the Tesla Model Y/ 5 seat vehicle was incorrectly disallowed as an SUV that qualifies for the $7500 EV Tax credit. I own this vehicle and it is in fact an SUV. Many gas powered vehicles that have only 5 seats are considered SUVs. Thank you Nancy Remkus
Paul Dell	1/3/2023 16:11	I believe than no hybrid vehicles should get any ev credits. And I believe only evs built in North America should receive credits. Also size only should determine car vs suv. Weight of vehicle should not matter. And # of seats should not matter eg 5 vs 7 Paul Dell 55 Antrim rd Hancock, nh 03449
Michel Albrecht	1/3/2023 16:12	I am writing to express my concern about the current tax credit incentives for electric vehicles. It seems unfair that cars like the Tesla Model Y, which are fully electric, do not qualify for these incentives, while cars that are not fully electric do. In my opinion, fully electric vehicles like the Model Y should be eligible for these incentives, as they are a key part of the transition to a more sustainable and environmentally friendly transportation system. These vehicles produce zero emissions, and their adoption can help reduce our reliance on fossil fuels and combat climate change. I understand that the current incentives are designed to encourage the adoption of electric vehicles and support the development of this technology. However, it seems shortsighted to exclude fully electric vehicles from these incentives, as they represent the future of transportation. I urge the IRS to reconsider its policy and extend tax credit incentives to fully electric vehicles like the Tesla Model Y. By doing so, we can help accelerate the transition to a cleaner and more sustainable transportation system, which is in the best interests of both the environment and the American people. Sincerely, Michel Albrecht (954) 383 - 7731
GreenFleet LLC	1/3/2023 16:12	I'm a small business owner looking to purchase all electric SUVs for my interstate ride service. Please make all electric SUVs eligible for the tax credit. Specifically models from Ford and Tesla should be treated as other SUVs and eligible up to $80k, not $55k. Best, Bill Lobner Green Fleet - Founder and CEO

Name	DateTimeReceived	Body.TextBody
Spencer Tasso	1/3/2023 16:14	To whom it may concern, It makes no sense that the Ford Mustang Mach-e and the Tesla Model Y don't get the full tax credit of $7,500, when the VW ID.4 does, as does a gas car with lower MPG's the Jeep Wranger 4xe, among other models. Please revise and correct that inefficiency as soon as possible. Thank you, -- [https://res.cloudinary.com/honeybook-landing/image/upload/v1594742630/ekzkfkv8kzwztuuhr59u.png]<http://onetelcloud.com/> Spencer Tasso Solutions Engineer | Onetel [T] 801-214-7050 <tel:801-214-7050> [M] stasso@onetelcloud.com<mailto:stasso@onetelcloud.com> [https://res.cloudinary.com/honeybook/image/upload/q_auto/v1533664219/marketing_site/email-signature/info-icons/Location_3_2x.png] 261 Riverbend Way, North Salt Lake, UT 84054 onetelcloud.com<http://onetelcloud.com/> [https://res.cloudinary.com/honeybook/image/upload/q_auto/v1533663095/marketing_site/email-signature/social-icons/linkedin_2_copy_2x.png] <https://www.linkedin.com/in/spencer-tasso-676462a5/>
oeksioglu@yahoo.com	1/3/2023 16:16	Hello, Please qualify all TESLA MODEL Y variants as SUV. Just qualifying the 7-seater defeats the overarching goal of the EV tax credit. Also, Tesla is the most American car manufacturer among all car manufacturers. Thank you and best regards, -Oguz Eksioglu https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8
jeffrey chua	1/3/2023 16:16	Hi! Plug in hybrids should not be incentivised by IRS. It will just keep on encouraging thr automaker not to transition to pure EV cars. TESLA Model Y and Ford Mach E are considered SUV. Regards Jeffrey chua Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Michael Cartwright	1/3/2023 16:17	Two mistakes in my opinion: - The 5 seater Tesla Model Y is just as much an SUV as the 7 seater and should qualify for $80,000 cap - no hybrids should qualify (it makes no sense to incentify the sales of fossil fuel vehicles of any kind) - Michael Cartwright
Jeremy Hancock	1/3/2023 16:17	Hello- Writing to voice my opinion. Not including the base Model Y from Tesla and including gas/hybrids from Jeep is crazy. We want the next fleet of vehicles to be BEV and Tesla Y deserves the IRA credit of $7500. Jeremy Hancock 303-775-5667 Based in Colorado.

Name	DateTimeReceived	Body.TextBody
Mike Stokes	1/3/2023 16:19	Hello, We're writing you about the EV Tax credit going into effect in 2023. We're concerned with the vehicle classification of the Tesla model Y 5-seat SUV. This car is listed as an SUV at the NHTSA and the EPA (both government organizations). I wish to purchase a 5-seat Tesla Model Y SUV in 2023 but the IRS has the vehicle incorrectly classified as a non-SUV for the MSRP pricing cap of $80,000. Oddly you have smaller SUVs like the Ford Escape Hybrid listed as an SUV but for some reason the larger Tesla Model Y is not yet classified as an SUV. The Tesla Model Y is a pure 100% battery powered SUV that is produced in America. As a tax-payer I have serious concerns with excluding this vehicle from SUV classification in the EV tax code. Will the IRS look at the Tesla Model Y 5-seat variant again to consider changing the vehicle to the correct classification of SUV? Please provide an update on your decision and the reason if you decide not to change the classification. Thank you, Mike and Lexi Stokes 330-701-1727 6770 Akron Peninsula Rd. Peninsula, OH 44264
Greg Matuzak	1/3/2023 16:24	Thank you for taking the time to read my comment on the EV Tax Credit system as currently being managed. I have also signed a Change.org petition that points out that the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. Furthermore, it has also come to my attention that the NHTSA also categorizes the Tesla Model Y. In my opinion, it is not the job of the IRS to determine which vehicles qualify for the EV tax credit by overriding the definitions already developed by the appropriate agencies in charge of developing such definitions. This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit unless it is a 7 seater version as opposed to the 5 seater version. This is as you know completely arbitrary given that the vehicles themselves have no difference except for the addition of a flip up two seats in the very back, which makes a 5 seat version a 7 seat version. Lastly, it is incomprehensible that hybrid vehicles that are getting only 20 to 25 MPG as an internal combustion vehicle with a very small battery (in some cases with a battery range of only 15 to 20 miles) would be available to receive a $7,500 tax credit, but a 5 seat Tesla Model Y does not. I recommend that you reclassify the 5 seat Tesla Model Y version as an SUV based on the existing definition of the vehicle as an SUV by both the EPA and NHTSA. It is their job to set those standards in the USA, not that of the IRS. Sincerely, Greg Matuzak
TAO GAO	1/3/2023 16:25	I just learned that some models of Tesla Model Y will not receive any tax credit. In the meanwhile, some hybrid cars primarily burning gas will receive the full $7500 tax incentive. I think this is a huge mistake. It makes the tax incentive working against its purpose. Now, more ICE vehicles will be produced simply by adding a 20 miles electric range as a decoration for receiving the tax credit. No hybrid vehicles should receive the full tax credit. In the meanwhile, there is no reason to exclude mass produced full battery vehicles (including tesla model Y). Certainly should not exclude a car because it is lighter -- Achieving the same function with less mess means more energy efficiency. It should be awarded, not punished. I hope this error can be corrected. Best, Tao
Dave Tyler	1/3/2023 16:26	Please consider that the Tesla Model Y is one of the MOST American made cars in our country. All specs of the Tesla Model Y should receive the max 7,500 tax credit. Up $80,000 cost. Sent from my iPhone
Tom Hoida	1/3/2023 16:29	IRS, Love that we have this tax credit for Electric vehicles. I personally don't think that Hybrid vehicles should be credited. You need to relook at SUV's like Tesla Y 5 seat and the Ford Mustang, there is no good reason for them not to have the credit available. Especially with having the model Y 7 seat available, the 5 & 7 as the same size. My family size is 4 and I will never have the need for 7 seats. I was about to pull the figure on one of these 2 cars and now I'm not sure what I will do. Please adjust he models of cars that are available for credits, the current list doesn't make sense. Thank You, Tom Hoida
Cengiz Ozturk	1/3/2023 16:30	It's a shame that a most American made electric SUV gets $0 , but a Mexican made SUV hybrid that makes only 21 miles with electric gets $7,500. And this administration gloats about being green! Really? Why is this administration hates an American car made by Americans? I really would like to know the source of this hate. Cengiz Ozturk

Name	DateTimeReceived	Body.TextBody
Jeffrey Chen	1/3/2023 16:37	Hello, This is to comment on the IRS EV credit for Tesla Model Y. Model Y is considered a SUV by most people. Even the IIHS and few other government agency recognize model Y as SUV. It is an absolute absurd that IRS does not recognize the model Y as SUV. Model Y looks like a SUV, build as a SUV, function as a SUV. There is not a single reason it is not a SUV. If IRS is using weight as a factor, that is just unreasonable. Thanks.
James Davison	1/3/2023 16:37	I have had an opportunity to review certain details of the Inflation Reduction Act which includes 369 billion for Energy Security and Climate Change. However, I don't understand how giving a tax credit to SUV hybrids getting under 30 mpg can be anything but negative toward reduction of greenhouse gas. Frankly, it looks like this is just a handout to give free money to legacy automakers that are the worst offenders in contributing to the problem caused by internal combustion engine vehicles. As many countries are moving to phase out this dangerous and obsolete technology, the Inflation Reduction Act will actually slow that transition. As a voter I have a deep concern for the issue of climate change due to greenhouse gas emission -- an issue that is long-term, but in my opinion the most catastrophic problem facing humans and the rest of Earth's biosphere. Low mileage small-battery hybrids should be excluded from the tax rebate. That money could be better spend on our electric infrastructure which badly needs it. Thank you for reading my concerns. James Davison
Todd Richards	1/3/2023 16:40	Can you explain why the 7-Seat version of the Tesla Model Y is allowed the tax credit as it is considered an SUV and can have a value up to $80,000 where the EXACT same Tesla Model Y in a 5-Seat variant is NOT considered an SUV but in the category of an Other or Sedan and has a value limit of $55,000. This is just wrong if not criminal on the government's part to exclude this most popular vehicle that clearly encourages the transition to EVs. It also makes no sense why hybrid vehicles with on gas engines and only ~20 miles of electric range are being incentivised to be purchased. Is this not contrary to the intent of the bill? Thanks for your consideration and re-evaluation of what vehicles should be allowed the tax credit. Todd A. Richards 511 Wyndhurst Drive Lynchburg, VA 24502
Andrew Eickhoff	1/3/2023 16:44	To Whom it May Concern: Tesla Model Y and Ford Mach E are both full BEV and should receive the full credit in all configurations. All PHEV should not qualify for any credits. Only full BEV should qualify for any type credit. Thank you. Regards, Andrew Eickhoff +81 80 39372821 Skype: Tokyo.live Sent from my iPhone
Pavel Levine	1/3/2023 16:44	Hello, I would like to provide a comment. I believe this is an absolute disgrace that Model Y 5 seats does not qualify as an SUV under IRS tax rebate while Hybrids of the same size do qualify. This needs to be fixed as it does the opposite of the intended effect of the bill that uses tax payers money! This classification is a bail out to inefficient gas car manufacturers that would like to milk profits from making gas cars. Thank you. Pavel Levine Sunny Isles, Florida. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Russell Riopelle	1/3/2023 16:44	Every vehicle that is 100% EV (for example, all Tesla vehicles and certainly all Tesla Model Y's, all Ford Mustang Mach-E's, etc.) should be eligible for the $7,500 EV tax credit. We need to transition to 100% EVs on our roads as quickly as possible. Therefore all EVs should be eligible for this $7,500 EV tax credit, and if it were up to me I would exclude any hybrids from receiving the tax credit, as hybrid cars are not clean enough. Thanks. Russell J. Riopelle, COO, CFO Legacy Partners, LLC 1999 Avenue of the Stars, #3150 Los Angeles, CA 90067 W: (424) 777-0776 Cell: (310) 926-5950
Joan Subrath	1/3/2023 16:45	As a US citizen and tax payer, I strongly protest the IRS rules on the EV incentives. Tesla Model Y 5 seats and Ford Mach E are SUV and should all be counted as SUV with cap at $80,000, NOT cap at $55,000. They are sold as SUV. Many people get hybrids for the extra boost to power the cars, not to save on gas. Why can hybrid get incentives but not pure EV? You are encouraging people to buy gas hybrid and not pure EV by this rule. If you want to encourage EV adaption, stop the unfair rules to Ford Mach E and Tesla Model Y 5 seats. Put them back in SUV cap at $80,000. Respectfully, Tax payer citizen
Kevin Chau	1/3/2023 16:45	(CC Adam Smith's Chief of Staff, Senator Patty Murray, Senator Maria Cantwell) My comments on on the vehicle qualifications are as follows: 1. The IRS and EPA definitions of an SUV do not align - this causes mass confusion in the market, and creates an imbalance. For example, a 5 seater Tesla Model Y and Ford Mustang Mach-E (both 100% electric vehicles), are not considered SUVs by the IRS. This excludes them from the tax credit due to the lower MSRP requirement. However, a Jeep Wrangler 4xe PHEV, a plug-in hybrid that only gets 21 miles of pure electric range, qualifies. This should not happen. There should not be a convoluted list of requirements to classify a vehicle separate from the EPA classification. If a Vehicle is listed as an MPV or SUV with the EPA, the IRS should adopt those classifications. There should be no reason why a Volkswagen ID4 AWD Pro with 5 seats is classified as an SUV, and a Tesla Model Y 5 seats is not. This will confuse consumers. 2. The requirements for PHEVs to qualify are too relaxed. Using the same example above, a Jeep Wrangler with only 21 miles of range, and only gets 22mpg should not qualify, it's atrocious. Please restrict PHEVs more, or give them a reduced tax credit. 3. Although this is a stretch, PHEVs should be excluded altogether. They are last decade's technology, and do not promote use and investment in charging infrastructure. Most people will not even use the EV charging functionality as they can just go buy gas. For those that do, I have experienced PHEV drivers taking up limited chargers in sparse areas where they don't need it, but BEVs do. Please don't promote and reward buying PHEVs. Expanding on #1; my disagreements to the individual classifications are below: Weight, axle height, ground clearance(s): BEVs gain the most benefit from being designed efficiently. In order to do so, there are different requirements from ICE vehicles, many of which won't allow them to classify as SUVs by the traditional means of approach angle/breakover angle/etc.., they are SUV's in all usages and spirits. The Tesla Model Y is the most aerodynamic SUV made, it's also the most efficient on range per KwH. It can haul a lot of cargo inside the vehicle, it can off-road quite well, and it can tow 3500lb. However with the current IRS rules it does not qualify as an SUV. It's being penalized for being designed efficiently, rather than to meet outdated standards. The same can be said for the Ford Mustang Mach-E. 7kWh PHEV battery: Encouraging Automakers to put 7kWh of batteries into their PHEVs is a waste of batteries and taxpayer dollars. We should be
Nick Villalon	1/3/2023 16:49	I am an ER doctor and father of 4 in Portland, OR. For years I have been excited by the prospect of transitioning to an electric car, and have already made the switch to having all of our home utilities being electric. I firmly believe that if the government's priority is to amplify the desire that so many Americans have to leave a better future for their children, that we need to keep the incentives for the IRA in line with a better future. Specifically, a hybrid vehicle that gets 20 mph (Jeep) should not be allowed to get the $7,500 tax credit while a fully electric vehicle (a car determined to be the 'most American' made car in the country) like the Tesla Model Y does not even qualifying because it is considered a sedan, and exceeds the $55,000 cap. The EPA lists this as an SUV, and it has all the features of an SUV. I hope that the incentives of our government officials are aligned with the good of our people and with the best possible outcome for our country's future. Please reconsider this perverse incentive structure, and restructure it to align with the helping America transition completely to battery-powered vehicles. Respectfully- Nicholas Villalon, MD
Antonio Mustico	1/3/2023 16:51	I believe the exclusion of all electric vehicles made 100% in America from the federal plug-in electric vehicle credit to be ridiculous. The fact that a 100% electric vehicles like the Tesla Model Y and Mustang Mach E to name a few are not eligible, but a gas powered plug in hybrid SUV that drives the majority of its miles on fossil fuel. Is completely ridiculous. This credit seems to be favoring big oil legacy auto makers who have already under delivered on a renewable energy future however they keep getting handouts along the way.

Name	DateTimeReceived	Body.TextBody
Daniel Snyder	1/3/2023 16:51	Petition · Fix the Inflation Reduction Act EV Tax Credit · Change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> A closer look needs to be paid to which models are being classified as SUVs. In particular, how is the Model Y AWD 5 Seat variant not considered an SUV, when the same vehicle with a 3rd row and 7 seats is? Meanwhile, other auto manufacturers with similar vehicles are getting the SUV designation allowing for up to $80k MSRP and full credit! Lastly, while hybrids are good and better than full ICE cars, I do not believe they should be receiving the full $7500 credit, especially when their effective MPG is much less than that of the MPGe of EVs. I think a better solution would be to set a Minimum MPG/MPGe and have it raise incrementally each year. Let the market dictate which cars get sold from there. _____ Warm Regards, Daniel B. Snyder dbsnyder125@gmail.com<mailto:dbsnyder125@gmail.com> (601) 672-5369
Chris Llana	1/3/2023 16:52	Certainly the Model Y should be eligible for the tax credit (and Ford Mach e), as they are SUVs—certainly not sedans. I have owned a Model Y for 2.5 years (not eligible for the tax credit when I bought it). I can say it holds a huge amount with its rear hatch, and with seats folded down, more than a pickup truck. It's also "tall". What is a crossover? Compact SUV? Apparently someone had an inappropriate agenda when making the call that Model Y/Mach E are not SUVs. Also, I am deeply disturbed that plug-in hybrids are getting any Federal incentive at all! This is just a way for people to get a government incentive to buy a gas burner; that's why anyone buys a PHEV. If they wanted to plug in, they would have bought a BEV. The vast majority of PHEV owners just get their government handout and drive the car like a regular gasser, without ever plugging it in—that's common knowledge. The day for PHEVs was five to ten years ago. BEVs are so good now, and affordable, with a large number of models available, that it makes no sense at all to drive a car around that has two separate drivetrains, and a crime for the Federal government to reward them for doing that. An outrage! My sister is in the market for an electric car, but wants a sedan. There are some good EV sedans, but not currently made in the US. Since she needs the Federal tax credit (or better yet a rebate) to afford a new EV, she will have to buy an electric SUV/crossover. There should be some relaxation in the US content requirement for eligibility, for a couple of years, to allow foreign manufacturers time to expand/convert their existing US production facilities to include their EV models. Thinking of VW/Hyundai/Kia. Perhaps if there is an agreement with the U.S. government to bring production to the US within a couple of years (or so). . . Thanks!
Patrick	1/3/2023 16:55	Thank you for taking the time to read my email. I mostly just want to comment on the intent of the act itself, and how that might apply to guidance. From all I understand, the point of the act is to help America wean itself off of oil and foreign supply chains, while helping more Americans afford quality EVs, especially if those EVs are made in America. Given that background, I don't understand how a Tesla Model Y is not eligible for the SUV credit, but a foreign built Jeep Wrangler that still uses gasoline as it's primary fuel source is. I'm a current Model Y owner and won't be eligible for any credits for future purchases due to income limits so I have no direct skin in the game. I'd just ask that these rules be given a second look with the context I've listed above. Does this vehicle sale help American workers? Does it help the American Economy? Does it help drive the goals of reducing pollution and fossil fuel consumption? If the answers to these questions are all "yes", and the only barrier is a bit of weight or suspension height that seems to be missing the forest for the trees. Thank you Patrick Loftus
Edson Barlow	1/3/2023 16:58	I would like to submit my humble opinion on the 2023 tax credits qualifications. I personally don't stand to gain, as I have never purchased a new vehicle. I have owned 4 electric vehicles (zero ICE vehicles) and still have 2 of them. All of them were used, so I missed the tax credits. It is what it is, I'm not really bothered. But I am confused that the Model Y 7 seat configuration misses the tax credit, while inefficient hybrids get it. It doesn't seem like this Administration is truly focused on EV's, more like they care about power (union-made) and money. Obviously what I said my opinion, but I think a great many Americans would agree.
Suwon Kil	1/3/2023 16:59	I think that all variants of Tesla Model Y and Ford Mach-e should be considered as SUV and their MSRP limit should be set to $80,000 for the IRA credit. Thank you, Suwon Kil

Name	DateTimeReceived	Body.TextBody
Donald Edmondson	1/3/2023 17:02	Dear sir, I am writing to criticize the current guidelines for EV credit qualification in the Inflation Reduction Act. As written many fully electric vehicles, including the most popular and most efficient models from Ford and Tesla, are excluded while other, primarily gasoline powered hybrids, qualify for the tax credit. The definition of “SUV” is written such that it excludes more efficient and “green” vehicles that are essentially identical in form to the more polluting hybrids that qualify. This makes no sense and is counter to the stated purpose of the legislation! Please reconsider. Sincerely,
Franklin Margolis	1/3/2023 17:02	Dear IRS As much as I would love to force tesla to lower the price on a model Y long range to $55000 to qualify for the $7500 credit, I don’t see that happening. I prefer not to pay $3000 on top of the current price for a model Y just to get the 7 seat version to qualify for the tax rebate. Can we please just approve the model Y five seat long range for the $80000 price cap? And while you are at it don’t have a $7500 rebate for stupid hybrid cars. What a waste of taxpayer money. We want to save the environment by stopping fossil fuel use. Hybrids barely rarely run on electric. I know cars are not the main cause of global climate change, but fixing the infrastructure related to Battery EVs and our further priorities to replace all fossil fuel vehicles (boats trucks motos planes) with electric everything starts here. Regards
Chris Moulton	1/3/2023 17:04	I am writing to express my concern that the Tesla Y 5-seater does not qualify for the new $7500 tax credit. This clearly violates the intent of Congress and the American public to incentivize the reduction of fossil fuel consumption for transportation. The Y one of the most fuel efficient, safe, American-made cars on the market today, and the IRS law is penalizing them for that. I request that you revise the law to remove the non-sensical requirement that the 5-seat Model Y be 250 lbs heavier to qualify. Thank-you for your time, Christopher Moulton Maine
Vikram Mayya	1/3/2023 17:05	The Inflation Reduction Act qualification for tax credits for EV's are strange cos I thought it was meant towards the betterment of the environment. A Tesla Model Y AWD or a Mustang Mach-E do not qualify whereas more polluting gas powered hybrids qualify which is strange. An EV which should qualify as an SUV should not be penalized cos it does not meet the weight requirement of SUV's cos the lower weight actually makes them more environmentally friendly. Please review this flaw in the IRA and rectify it. regards Vikram Mayya Cincinnati, OH
Justin Goodnight	1/3/2023 17:05	I am writing to express my deep displeasure with the recent decision to withhold the EV tax credit from the five seat model Y Tesla. This decision appears to be punitive and illogical and fails to make any sense to the large percentage of taxpayers in the United States. Not only does it punish electric vehicle owners, it also erodes the public's trust in the government. Hybrid vehicles have long been lauded for their improved fuel efficiency and their ability to rely on both gasoline and electric power. However, fully electric vehicles produced in the United States offer a superior performance over hybrids and may very well be the future of transportation. For this reason, I find it absurd that hybrids should be rewarded with the EV tax credit while fully electric vehicles are being punished. It appears to me that unless there is a sound and logical reasoning prior to withholding the EV tax credit from the five seat model Y Tesla, the public is likely to be angered. Moreover, if this decision holds, it is possible that citizens may even bring a lawsuit on the matter. As a taxpayer, I do not like to see my hard earned money used this way. Every citizen of the United States has an equal right to use their tax money for the benefit of the nation, and this decision goes against my expectation as a tax payer. I understand that there are valid reasons to deny the EV tax credit, but I believe that the IRS should publicly announce their reasoning and provide evidence for their decision in order to prevent further unrest. Thank you for your time. Sincerely, J. Waco Goodnight, MD, FAAP Mobile: 7858424477

Name	DateTimeReceived	Body.TextBody
Jim Alonso	1/3/2023 17:06	I am appalled at the categorization inconsistencies for SUV under the 2023 Clean Vehicles list. <https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> [logo_small.jpg] Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After | Internal Revenue Service<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> irs.gov<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Looking specifically at the Tesla Model Y, and for Comparison Stellantis. It makes no sense that a fully electric SUV (as categorized by the EPA) only qualifies as a 7 seater, and not as a 5 seater for the MSRP Limits. [PastedGraphic-1.png] If the spirit of the law is to promote electric transportation and to make it more affordable, how can an all electric SUV (Tesla Model Y - 122MPGe) not qualify when it has 5 seats, is more efficient and less expensive than the 7 seat option. To add insult to injury, The Jeep Wrangler 4xe, a 5 seater that can only go UP TO 21 miles in all electric mode (49 MPGe) and otherwise is a 20 MPG rated gasoline hybrid, qualifies for the full incentive as an SUV. [PastedGraphic-2.png] A plug in hybrid that can only (at best) travel 21 miles in all electric mode and otherwise only gets 20MPG on gasoline should NOT qualify as an electric, alternative energy vehicle, but that, I realize, is not what you are asking comment on. Please fix this oversight by making the Tesla Model Y SUV qualify as an SUV for both the 5 seat and 7 seat options. Thank you.
Spencer Mitchum	1/3/2023 17:11	As you can see (yellow highlighted text) the NHTSA clearly views this vehicle as a SUV and this is the five seat version. You could verify this result by entering any Tesla model "Y" five seat unit VIN number into the NHTSA VIN decoder page and you would find similar results. It would perhaps reduce the confusion between all interested parties (IRS & general public) if the IRS published the parameters used to make the decisions regarding what vehicle did or did not make the cut for the full $7,500.00 credit. If you open the CARMAX website and perform a search for a Tesla model "Y" long range 5 seat model you will find the car's VIN number displayed in the upper right corner of the page next to the stock number. If you scroll down the page until the following text appears in blue outlined box (see standard OEM features) and open this link you will find that it corresponds to a 5 seat model "Y". If you performed this process only 4 to 5 times (find a VIN on CARMAX -> enter it into the NHTSA VIN decoder) a pattern will emerge. [image.png] [image.png] [image.png]
John Graves	1/3/2023 17:14	As part of the upcoming IRA in relation to Electric Vehicle incentives, I believe there has been a significant miss in the current verbiage. The fact that hybrid and semi-hybrid vehicles qualify at all is concerning. The reason for these incentives is to get more gas cars off the road and more electric cars on it. Incentivizing hybrids does not accomplish that goal. Sure, hybrids are more efficient than gas cars, but they still pollute the air every time they are turned on. Hybrids also already significantly undercut most EVs of a similar vehicle class in price. By offering them the same incentive (if not more of an incentive than full BEVs), we're further incentivizing continuing to pollute. Price is the greatest barrier to everyday BEV ownership - sure some BEVs can come in less expensive if you drive around town - but if you want a BEV that can do everything a gas car can, it is more expensive. If Hybrids are to be included, they should not receive the full credit - only half (as they are a half solution) - and be required to meet certain EPA all-electric range estimates and certain MPGe requirements. For example - a Jeep Wrangler 4xe that gets 20 mpg combined and only 21 miles of mpge has no business being included in this incentive. But a Prius with 51mpg combined and nearly 40 miles of all electric driving could. Additionally - the IRA was signed in the hopes of invigorating American Industry. This current interpretation clearly discriminates against what has been identified as the "most American made" car currently on sale in the US - Tesla. Legacy automakers may assemble their cars in the US, but most components are made in foreign countries. Tesla makes most of its components in the US AND assembles them here to. All Model 3 and Model Y vehicles should qualify for the full credit, without exception. They are the best selling vehicles in the world that are all electric and made in America. Anything less is unacceptable. Sincerely, John Graves
James Noelle	1/3/2023 17:16	I would like to comment on the latest IRS rules regarding Electric Car rebates. The fact that the 2023 Tesla Model Y does not qualify for the $7500 rebate is absurd! The EPA and the NHTSB both classify it as an SUV but the IRS does not. I own a 2022 Model Y and it is without a doubt the most versatile vehicle I have ever owned and it is pollution free. And gets 113 e miles per gallon. The IRS needs to rethink some of the rules regarding this Model Y. It should fall into the under $80K SUV category. Thank You! James E. Noelle 166 Bay Shore Loop

Name	DateTimeReceived	Body.TextBody
Scott A. Muller	1/3/2023 17:18	Dear Mr. Garcia; We welcome the 2023 Federal Tax Credits for New All-Electric vehicles. But we are miffed at why a tesla model y long range AWD 5 seater is excluded (applicable MSRP limit of $55k is a non-starter as the car costs slightly more than that...); but the 7 seat variant with a MSRP limit of $80k is included? The 7 seater actual MSRP is much less than that… but the 5 seater MSRP is more than the "allowed"? This seems a clear error. It's the same car. the upgrade to a 7 seat is a $3k charge. Why would that be the requisite that qualifies for the $7.500 rebate? So then, we are supposed to upgrade to a 7 seater (+$3k) (when we don't need and would prefer the cargo space) to get the $7,500 rebate? for an effective rebate of $3500?? This seems a clear overshight. Please revisit that calculation. Thanks,
ron nelson	1/3/2023 17:21	Dear Internal Revenue, Thank you and your team for all the good work you do. The IRA excluded 70% of every electric vehicle in dealerships across this great United States of America. That definitely slowed down EV adoption. Manufactures were ramping up to save the planet, and then got punched in between the eyes in August 2022. My Hyundai 2022, Ioniq 5 is all electric and 303 miles per charge. I bought it in January 2022 and the $7500 federal income tax credit came with it. As of August, It no longer receives the credit. How are even, low middle income folks, going to be able to afford these cars that are going to save the planet? Low income folks, no way. All five seat variants of the Tesla y should get the $7500 income tax credit as long as they meet the SUV MSRP cap. The plug-in hybrid vehicles, especially the ones that get less than 50 miles per charge, should not get the entire $7500 federal income tax credit. I think 15 kWh should be the cut off. I also feel plug-in hybrid electric vehicles should get 40 to 50 miles per gallon to qualify. Audi, BMW, Volkswagen, Ford, Hyundai, Kia, Genesis, Chevy, Tesla are going to save the air and the water single-handedly, but they need your help. I 100% believe that the supply chain should be 100% American but we should give them five years to get that done. Battery factories and recycling plants should be built in the United States. Mining of minerals should be done in our great country. Automobile assembly Plants should be built in the United States. EV charging manufactures, the same. I have owned solar panels on my home since 2012 and we have had an electric vehicle in our driveway since the summer of 2015. Next will be heat pumps for heating……..
Irfan M	1/3/2023 17:24	Tesla model Y is the size of a medium SUV and as such should qualify for full tax credit of $7500 for MSRP of $80,000 or less.
Charles Jaekle	1/3/2023 17:24	To whom it May Concern. How is it possible that a 3,900 lb Ford Escape plug in hybrid, with a minimal EV range qualify as an SUV, and may have a retail price of as much as $80,000 and still qualify for the full rebate, while a 5 passenger Tesla Model Y, 5 seater, that is assembled in the US, and has a 330 mile range be considered a car, and must retail for $55,000 or less to receive the rebate? Why does the heavier less efficient 7 passenger Tesla Model Y qualify as an SUV, and may retail for up to $80,000 and get the rebate while the more efficient 5 passenger version is categorized as a car? You are rewarding inefficiency. Charles Jaekle Sent from my iPad
Alexander Mattmann	1/3/2023 17:27	The Tesla Model Y and Ford Mustang Mach-E are the best-selling battery electric vehicles BEV in their class (SUV). The EPA and NHTSA gave the SUV classification to the mentioned models. It is therefore hard for me as a consumer to understand why another government agency (IRS) is classifying certain trims of these vehicles completely differently. Especially when the full $7,500 tax credit is on the line. U.S. Companys build these vehicles in the U.S. for the U.S. market! It is very unfortunate that with this classification, the ELECTRIC Vehicle tax credit is hugely incentivising buying Plug-in hybrids in the SUV class rather than BEVs. Their efficiency is terrible in comparison and a good number even have less cargo space than the mentioned BEVs above. It is therefore very unfortunate that the most popular BEV SUVs do not get incentives in many trim levels doe to specifications set by the IRS. Furthermore, the top trims of the VW ID 4, a smaller car than the Tesla Model Y with less towing capacity and manufactured by a non US company, gets the tax credit. I hope you take my comments into consideration and revise the IRS classification guidelines for SUVs, especially BEV SUVs. Regards, Alexander Mattmann

Name	DateTimeReceived	Body.TextBody
Dietrich Schmidt	1/3/2023 17:28	My wife and I purchased a Toyota Rav4 Prime (PHEV) in February of 2022, solely based on the fact that we would be receiving a $7500 tax credit. We are so thankful and consider it a tremendous blessing! Since, we have only purchased about 3 tanks of gas and drive 95% of the time on our 45 EV mile charge most days. We were huge advocates for others to look into purchasing PHEV and EV's given the helpful incentive to lower the cost. We were even considering purchasing a full EV vehicle given the incentives. However, that changed for us and all of our friends who were considering purchasing an EV when the Inflation Reduction Act was passed. There are some very helpful items in the bill like removing limits from certain automakers, price and income limits, incentives for used cars,and helping provide the incentive at point of sale, but the bill dramatically reduced the number of vehicle options. Unfortunately, we would not consider buying any of the current options. For example, the SUV of the year from Motor Trend was the Hyundai Ioniq5, which previously qualified and now no longer qualifies. Please consider adding excellent quality EV's (like the Rav4 Prime, Ioniq 5, etc) back on the list. We would love to consider purchasing a vehicle such as a Hyundai Ioniq 5 or a Toyota Prius Prime in the next year or so, but we like most consumers can't justify the price gap yet in electric vs. gas vehicles without an incentive/rebate. We would appreciate choice in what for us, and most people, is the largest expenditure outside of purchasing a home. Thanks for your consideration! -Dietrich-
John Youngman	1/3/2023 17:28	Writing to you about the Qualified Plug-in Electric Drive Motor Vehicle Credit, and specifically about how and why vehicles qualify. Two main points: One, the inclusion of relatively mild hybrids (e.g., the Jeep hybrid that has 21 miles of battery range, making it basically an old-fashioned gas guzzler) that receive a $7,500 tax credit, and two, the strange rules used to determine if a vehicle is a “car” or a truck/van/SUV. The first point questions the incentive itself—if the tax credit is supposed to encourage the transition away from gas vehicles and towards electric vehicles, it doesn’t make much sense to me to support vehicles that primarily use and need gasoline. The second point is equally important—pure EVs (like the five seat Ford Mustang and the five seat Tesla Model Y) don’t qualify based on purchase price ($55,000 max sales price) because they have been designated as being cars and not SUVs. But, in the case of the Tesla, it does qualify (magically?) if it has extra seats! Contrast that to the VW ID4 which has five seats (like the “car” Model Y) but is somehow considered an SUV and therefore qualifies if priced at $80,000 or less. These qualifications seem inconsistent and irrational. I think that other governmental agencies have already determined that the Mustang EV and the Tesla Model Y are both SUVs, as has the general public. What artificial determination is being used by the IRS to arbitrarily recategorize these vehicles as cars? A final thought—cars, trucks, vans, SUVs, etc. are all used for similar things, like getting from A to B. It’s one thing to limit the credit to vehicles at a certain price point. Why complicate things with arbitrary definitions as to what is a car vs an SUV? Who cares? The goal, in my mind, should simply be to help the transition from gas to electric—for all sorts of good reasons, specifically the environment. My Best, John R. Youngman
Mark Haney	1/3/2023 17:28	It appears to me the vehicles eligible for the IRA is not aligned with the goal of this program - to drive down harmful CO2 emissions It makes no sense why gasoline vehicles are on the list at all. Hybrids should not be qualified whatsoever. Having said that I could understand having hybrids if all fully electric vehicles (under the price cap) were included - but the fact the Tesla Model Y and Ford Mustang Mach-E are excluded shows the asinine ineffectiveness of the IRS and our federal government. It makes no sense at all. Thank you for opening up to public comments -- Mark Haney haney.mark@gmail.com<mailto:haney.mark@gmail.com>
Bob Smith	1/3/2023 17:30	Please change your definition of SUV to incentives weight reduction and not inefficiencies. A hybrid that gets 20 miles on electric battery only should not qualify for a 80k tax credit, while the certain variants of the Mach E and Model Y don't qualify, both of which are fully electric. We need to be incentivising the transition to clean energy not throwing money at a dying gas industry. Please reconsider.
Davey Jung	1/3/2023 17:31	$80,000 vs. the same Model Y with 5 seats have $55,000 limit ? The only difference between these vehicles is the 3rd row seat. I would like to believe that this is an oversight. Appreciate your review and timely correction. Additionally, why would we even allow hybrids to get tax credit ? If we are truly going to pursue cleaner environment, then incentives should only apply to pure EV. Thank you for your consideration. Dave

Name	DateTimeReceived	Body.TextBody
David Shapiro	1/3/2023 17:32	I am writing a public comment with respect to the upcoming IRS guidelines on which vehicles are eligible for the tax credit as part of the Inflation Reduction Act. I think it is wrong to assign the same level of tax incentive to a plug-in hybrid vehicles as a pure EV vehicle. Studies consistently show that plug-in hybrids have a much worse environmental track record than pure EVs. The batteries are small and contribute and are much less costly to produce than batteries for pure EVs. It is absurd to think these vehicles are the same and should qualify for the same tax incentive. Doing so would worsen our environment and our domestic battery supply chain. Further, you are needlessly excluding EVs that are pure EVs, such as the Model Y and Mach-e (specific trims). It is beyond parody to include plug-in hybrids and exclude pure EVs. Thank you. -David -- David Shapiro
Alex Huang	1/3/2023 17:35	Hello, Tesla model y 5 seater should be classified as SUV and allow for MSRP limit of $80,000. The most expensive part of ev is the battery. The goal for the tax rebate should be help to reduce the price of the battery. The 7 seater and 5 seater has the same battery so should both qualify for $80,000 MSRP limit. Current only 7 seater qualified. Also, the hybrid has very small battery. The rebate should be base on size of battery. There should be a scale base on size of the battery. The goal is to get people off gas car. (Hybrid included) . The gov should have more rebate for bigger battery car like a full ev and smaller rebate for hybrid. Thank you for consideration.
Pratap Kode	1/3/2023 17:36	The following models need to be considered as SUVs - 2023 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) - 2023 Tesla Model Y Long Range - 5 seat variant (2-rows) - Tesla Model Y Performance - 5 seat variant (2-rows) The are considered SUV by EPA and NHTSA and so should the IRS. Please tweak/remove the weight requirement that disqualifies above. Thanks
Ian Smith	1/3/2023 17:36	I was much looking forward to receiving this information as my family members were very likely to buy electric vehicles when our current gas guzzlers call it a day. Not with the current tax credit qualifications though... As most of the planet seeks to reduce the impact of climate change, it seems bizarre to us that the current tax credit qualification criteria allow "hybrid" gas guzzlers with EPA ranges less than 30 miles when in electric mode to qualify for $7,500 when the free world's most popular car - the Tesla Model Y 5 seat - with an EPA range >300 miles - does not! Similar offerings from Ford and GM are also discriminated against, when the IRA was supposed to be accelerating the move the all-electric, domestically produced, vehicles. PLEASE RE-EVALUATE YOUR QUALIFICATION CRITERIA AND ENSURE YOUR DECISIONS (A) SUPPORT 'ALL-ELECTRIC' DOMESTIC CAR MANUFACTURERS ONLY AND (B) DO NOT EXCLUDE THE MOST POPULAR MODELS IE. THE TESLA MODEL Y 5 SEAT AND THE FORD MUSTANG MARK E..
James Ellison	1/3/2023 17:36	Hello! I'm a long-time electric vehicle owner (10years) and have driven a Nissan leaf, tesla model 3 and tesla model y. I'm super disappointed that the guidelines exclude many of the model y variants because they are 'not SUVs'. Having owned many suvs I can clearly confirm that the tesla model y is an SUV. I understand that getting the policy 'completely fair' is difficult...but this seemingly obvious blunder makes it appear that the anti tesla sentiment from our federal government has created bias in the irs policy. Seeing that the gas guzzling jeep that gets 20mpg receives the rebate bc of a 21 mile electric range but the 100+mpge model y doesn't is offensive. Appreciate you taking comments and can hopefully address this issue. James

Name	DateTimeReceived	Body.TextBody
Agatha Yeung	1/3/2023 17:39	I am planning to purchase a Tesla Model Y, however the tax credit for electric vehicles (EVs) for Tesla Model Y is based on the number of seats, it does seems unfair and confusing to consumers. According to Edmunds, Tesla Model Y is classified as a SUV (https://www.edmunds.com/tesla/model-y/). With its All Drive Wheel, it is ideal for vacation trips for my family of 3. However for the same car with range and speed, its 7 seats go to $80000, but 5 seats credit is only $55000? Its base cost is already $58190 and I do not want to spend $3000 more to get 2 more seats. Please help customers like us to get a good EV to save the environment which the EV credits is about. Thank you for looking into the matter. You are appreciated, Agatha Yeung
Roman	1/3/2023 17:40	Tesla model Y, 5 seater is an SUV. It has to be included in the $7,500 credit. This is absurd that the most American and the most efficient suv in not included. Please add this vehicle to the list so myself and many of our friends can go ahead and purchase this amazing car. Thank you, Roman Goldring, MPT
Wilfred Miranda	1/3/2023 17:41	switch to an EV? Who cares if it is a Bolt or a Lucid Air? Setting limits for vans, trucks, SUVs, and cars only creates weird situations for automakers as they try to comply. The earning limit is bad too, because if wealthy people don't want to lose $7500 resale on every car they purchase, they have to buy non-electrics. With how many cars wealthy people tend to buy and trade off, that's a lot of extra gas cars on the used market. Why does the hybrid cars getting full credit. They should be getting partial credit as they are not 100% EV. Thanks Wilfred
Ryan Albrecht	1/3/2023 17:46	Good Morning, I am petitioning the IRS to add the Tesla Model Y (5 Seat Variation) to the EV IRA Tax Credit. It is unjust & unfair that vehicles that only get 20 miles of electric range, are built in Mexico, and are powered by fossil fuels will receive $7500 and the Tesla Model Y (5 Seat Variation) which is fully electric and built in the United States will not. This is unacceptable and needs to be corrected. https://www.cars.com/american-made-index/ Thank you for your concern.
Nick Adamakis	1/3/2023 17:46	Hello. I find it ludicrous and politically and poetically motivated that at 5 seat Tesla Y gets no credit while a gas guzzling “hybrid” does, specifically: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Fix this IRS!
Patrick	1/3/2023 17:48	Thank you for taking the time to read my email. I mostly just want to comment on the intent of the act itself, and how that might apply to guidance. From all I understand, the point of the act is to help America wean itself off of oil and foreign supply chains, while helping more Americans afford quality EVs, especially if those EVs are made in America. Given that background, I don't understand how a Tesla Model Y is not eligible for the SUV credit, but a foreign built Jeep Wrangler that still uses gasoline as it's primary fuel source is. I'm a current Model Y owner and won't be eligible for any credits for future purchases due to income limits so I have no direct skin in the game. I'd just ask that these rules be given a second look with the context I've listed above. Does this vehicle sale help American workers? Does it help the American Economy? Does it help drive the goals of reducing pollution and fossil fuel consumption? If the answers to these questions are all "yes", and the only barrier is a bit of weight or suspension height that seems to be missing the forest for the trees. Thank you Patrick Loftus

Name	DateTimeReceived	Body.TextBody
Mohamed Rabbani	1/3/2023 17:49	Dear IRS The IRS is not categorizing the Tesla Model Y 5 seater as an SUV. Tesla Model Y is a pure EV with 330 mile range, 117 MPGe (very efficient) with SUV form factor but it is not categorized as SUV and hence missing the the $7,500 tax credit since it is categorized as sedan which has a lower price limit ($55,000) There are other vehicles with the same form factor as Model Y are classified as SUV and they are getting tax credit including hybrids that runs only few miles with battery * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Prat Kode	1/3/2023 17:51	Dear Andres, The following models need to be considered as SUVs - 2023 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) - 2023 Tesla Model Y Long Range - 5 seat variant (2-rows) - Tesla Model Y Performance - 5 seat variant (2-rows) They are considered SUV by EPA and NHTSA and so should the IRS. Please tweak/remove the weight requirement that disqualifies above. Thanks
Tobey Reichman	1/3/2023 17:53	I am writing to request that the Tesla Model Y 5 seat configuration be classified as an SUV and therefore be eligible for the $7,500 electric vehicle tax credit if MSRP remains below $80,000 as part of the inflation reduction act. As a college student at California State University of Northridge, I am writing on behalf of my class, which recently had a discussion about the various electric and hybrid vehicle options available on the market. During our discussion, we noticed an unfair discrepancy in the eligibility for the electric vehicle tax credit. Specifically, we observed that the Model Y 7 seat configuration would qualify for the credit, but the 5 seat configuration would not. This seemed unjust to us, particularly when compared to other vehicles that are classified as SUVs, including hybrids with only 5 or even only 4 true seats. After conducting further research, we found that the Tesla Model Y with 5 seats exhibits many characteristics of an SUV. It has a spacious interior, making it practical for families or individuals who need a vehicle with ample room for passengers and cargo. It also has a high ride height and all-wheel drive capabilities, which are common features of SUVs and enhance the Model Y's off-road and inclement weather capabilities. Additionally, the Model Y has a towing capacity of up to 3,500 pounds, similar to many traditional SUVs. In fact, the Model Y has consistently been advertised as a mid-sized SUV and is considered as such by the Insurance Institute for Highway Safety, the European Union, and other governments. Given these qualities, we believe that the Tesla Model Y meets the criteria for classification as an SUV. Therefore, we request that it be eligible for the electric vehicle tax credit as long as the MSRP remains below $80,000. This credit is a crucial incentive for individuals and businesses to choose full electric vehicles over hybrids, and including the Model Y 5 seat configuration in this program would encourage the adoption of full electric SUVs and help reduce greenhouse gas emissions. Furthermore, we believe it is unfair that vehicles such as the BMW X5 Hybrid, Jeep Grand Cherokee 4xe, and Jeep Wrangler 4xe, which all have an electric range of less than 10% of the Tesla Model Y's range, would be eligible for any partial credit, let alone the full credit. Those vehicles have similar out the door MSRP's (before any common dealer markups) and have gas engines. I find little to no reason why they should be rewarded while Tesla should be punished. As a prospective Model Y customer, I can personally attest to the fact that my family is interested in purchasing a Model Y in the future because of its
Raj Ardham	1/3/2023 17:54	Please include all Model Y variants as SUV. They are more efficient than many plug in hybrids that qualify for the 7500 incentives. Thank you. Raj Ardham
Lalit Wadhwa	1/3/2023 17:57	I sincerely hope that the IRS will understand, acknowledge and correct the issues related to its interpretation of the EV tax credit qualifications. 1. The intention of the Inflation Reduction Act is to reward manufacturers and consumers for transitioning to electric vehicles. As interpreted by IRS, Hybrids and Plug-in Hybrids will end up receiving more credit. This is not what the Act intended to do. I would suggest that Hybrids and Plug-in Hybrids be completely removed from any consideration for tax credits. Hybrids and Plug-in Hybrids do nothing to help our country transition to electric, and actually end up harming that transition. 2. Inconsistent application of definitions between various government agencies is incorrect and unfair. As an example, EPA classifies a Tesla Model Y as an SUV, but the IRS definition does not. I think the IRS can definitely do better. Thank you, and hoping that the IRS lands on the right side of history with its interpretation of the Inflation Reduction Act Lalit Wadhwa 2704 W Oakland St Chandler, AZ 85224 -- [photo] Lalit Wadhwa 480 330 1074<tel:480+330+1074> | lalit.wadhwa@gmail.com<mailto:lalit.wadhwa@gmail.com> [https://cdn.gifo.wisestamp.com/social/linkedin/0077b5/32/0/background.png] <https://www.linkedin.com/in/lalitwadhwa> [https://cdn.gifo.wisestamp.com/social/twitter/55acee/32/0/background.png] <http://twitter.com/wadhwal> Create your own email signature<https://www.wisestamp.com/create-own-signature/?utm_source=promotion&utm_medium=signature&utm_campaign=create_your_own&srcid=>

Name	DateTimeReceived	Body.TextBody
DREW REEDMAN	1/3/2023 17:59	I'm writing to share my concerns on the current proposed EV tax credits for 2023. If I understand correctly, the whole point of creating incentives for consumers is to advance the transition to sustainable EV transportation. To me this means incentivizing more consumers to purchase those vehicles from those manufacturers that are making significant strides in producing true EV vehicles that give practical range and efficiency. It should also be an incentive for those same manufacturers to move further from using ICE in their vehicles and truly move to BEV. Below is the most blatant example of how your criteria neither promotes consumers to move to full EV nor pushes manufacturers to making true EVs while simultaneously making non EV hybrid vehicles cheaper to consumers vs true EVs and allowing manufacturers to slow their transition. [IMG_9893.PNG] How on earth could a bill trying to get people to move to EVs offer $7500 credit for hybrid cars capable of only ~30 electric miles and still relying heavily on polluting with a stinky gas engine and NOT offer consumers anything to purchase the Tesla Model Y? All these vehicles are SUVs. All have 5 seats. Of all these vehicles, the one you'd think the government would want to credit for faster EV adoption would actually be the one car on the list getting $0 credit. I've read some stories that the Tesla doesn't meet the criteria (in someone's eyes) as an SUV based on the fact it is a few hundred pounds to light to be considered an SUV??? If this is true it's absolutely absurd. Also heard it might not have sufficient ride height to be considered an SUV. Again this wound be absurd. EPA has officially classed this vehicle as an SUV so why would the government issue a conflicting classification via this bill for any other reason than for political reasons or market manipulation? If this bill and your execution of tax credit approval criteria continues as is, you are totally misappropriating these funds to millions of customers that are hardly moving the needle to EV adoption (the sole purpose of this bill) and penalizing customers and Tesla for building a true EV SUV that they've
Emmet Peppers	1/3/2023 18:03	Why is 5 seater Tesla Model Y not included in IRA deduction? Makes no sense as that is top selling EV in the world right now…please fix this asap I pay the Us Gov a ton of taxes so please restore my trust in our govt to fix this Thank you Emmet Peppers Sent from my iPhone
Zack Nagler	1/3/2023 18:08	Hi, I have feedback on this control. The Model Y 5 seater should be included. It doesn't make sense that is not. Please take that into consideration. Thanks, Zack Sent from my iPad
Dan Weinstein	1/3/2023 18:09	that is somehow beyond your bureaucratic ability, then at least switch to a volumetric standard. The current method rewards designing less efficient vehicles; which goes against the whole reason for transitioning to electric vehicles. Also, including any hybrid vehicles is absolutely ridiculous; since they are not significantly more efficient than a traditional ICE vehicle. -- Dan Weinstein danjw1@protonmail.com<mailto:danjw1@protonmail.com> Sent from Proton Mail for iOS
Ed Webb	1/3/2023 18:10	Hello, I fail to understand why a Tesla Model Y, especially the 5 seat version, does not fall under the $80K price limit for an EV. It is clearly a hands down winner compared to every other SUV on the list (and sedans for that matter) in terms of efficiency and safety. Instead, the IRS is now incentivizing less efficient SUVs and sedans. In all fairness, the playing field should be level. Regards, Edwin G Webb Jr.
D Song	1/3/2023 18:10	Hello, I would like to comment on the IRA (inflation reduction act) and the definitions which the IRS has determined regarding which vehicles qualify to be classified as an SUV. It is shocking that the Tesla model Y 5 seat version does not qualify for the EV rebate based on your definitions, whereas many other vehicles which are not true EVs and have much lower fuel and emissions efficiency do qualify. Please look into these criteria and consider modifying in order to make your ruling more consistent with the intent of the bill which congress passed. Thank you.
Matt Koehler	1/3/2023 18:11	This needs to be fixed and make more clear why things are allowed and not allowed. Hybrids should not qualify for as much money as true EVs. Trucks should qualify for as much or more than an SUV. Matt

Name	DateTimeReceived	Body.TextBody
Suneet Bhatia	1/3/2023 18:11	Re- Feedback regarding IRA To whom it may concern, The IRA is not appropriately structured and includes several gas powered hybrid vehicles but does not include all Tesla models including the 5 seat model y (due to weight) whereas a heavier gas powered hybrid would qualify. It doesn't make sense to qualify vehicles based on weight as gas cars would naturally have a higher weight given the architecture of these vehicles. Assuming the goal is to increase adoption of EVs I suggest the weight rating be removed and allow all fully electric vehicles to qualify for this credit. -- Best Regards, Suneet Bhatia
Ling Huang	1/3/2023 18:12	Tesla Model Y 5 seater should be included in the $7500 EV tax credit. The Model Y is the most efficient electric vehicle available in the current market. How can you give the less efficient EV $7500 credit but not the Tesla Model Y 5 seater. I demand the model Y 5 seater to be included to the tax credit. Otherwise, it just should the corruption of the current administration and its bias of favoring the legacy auto maker against Tesla Company. Please implement the right policy and give the credit to Tesla which is helping moving the auto industry towards the sustainable environment. Thank You !
Jason Turuc	1/3/2023 18:12	I think it is criminal that tesla Model Y 5 seater is not included and silly that it's not from the beginning. This needs to change immediately Sent from my iPhone
Sea Wolf	1/3/2023 18:13	Dear IRS, All versions of the Tesla Model Y should qualify for the $80k cap as they substantially conform to the intent of congress in passing the IRA legislation and help further the goals embodied in the Act. Kind regards, Adam Stone
Ray	1/3/2023 18:13	Dear IRS, I personally think the Tesla Model Y 5 seater should be included and it is silly that it's not from the beginning. I hope you listen to the public and do what's right to make the world a better place.
Blane Aument	1/3/2023 18:13	Tesla's Model Y 5 seater should be included as a qualifying auto in this bill Sent from my iPhone
Chris Espindola	1/3/2023 18:13	Tesla Model Y should be included in the IRA tax credit for EV incentives. It is clearly an SUV and weight should not be the defining factor. EVs should be made to be as light as possible for efficiency. Sent from my iPhone
Evan Smith	1/3/2023 18:16	I feel the model y 5 seater should be included with the 80k msrp limit. It is one of the few truly all electric suvs available. This credit would enable my family to transition to ev Thanks
Andrew Nash	1/3/2023 18:18	Please reconcider the Tesla Model Y 5 seater, Mach E.. etc from your "SUV" classification. We should NOT encourage people to make heavier SUVs using more energy / carbon just to meet these requirements. Consider your role in the climate battle, and honestly, the economic impact of using more energy unnecessarily. The model Y is an SUV. People know it is and the EPA agrees. Please rethink what you have created and the incentives it pushes to add 250lbs of lead weight to efficient SUVs. It's bad enough the bill congress made gives EV credits to Jeeps that get 20MPG, lets at least get this part right. Thank you for your time! --Andy
Jon Guillou	1/3/2023 18:18	Hello The Tesla model Y should be included in the IRA tax break. It's silly that it's not right from the start! Kind Regards Jon Guillou This message was sent to you on my iTelephone 14.
Filip Ljunggren	1/3/2023 18:18	This is insane! You are incetiveising bad engineering and more gas guzzling cars. If the EPA and NHTSA classifies both the mach-e and Tesla Model Y as SUV's, why aren't you? It is a taxcredit for EVs yet you are giving to PHEVs before you give it to Tesla and full BEVs!?!?? Skickat från min iPhone

Name	DateTimeReceived	Body.TextBody
Ben Toskey	1/3/2023 18:18	Hello- Please make the Tesla Model Y 5-seater eligible for the $7,500 EV tax credit. Thank you, Ben Toskey Stillwater, MN
Trung Vu	1/3/2023 18:19	Tesla Model Y 5 seater should be included and silly that it’s not from the beginning. Jeep wrangler e4x has 21 miles of electricity and received $7500 while Tesla model Y has 330 miles of electricity does not. Makes me doubt the true intention of this EV tax credit.
Couch Investor	1/3/2023 18:20	I am emailing you because I find it ridiculous that Tesla's Model Y 5 Seater is not considered a SUV (it is considered by EPA) and therefore does not get the $7,500 EV tax credit. But a gas-engine Jeep, with 21 miles of electric range does get the tax credit. Let me remind you that this is an EV TAX CREDIT and the actual EV vehicle is being penalized here while the gas-engine one is being rewarded. Please reconsider. Thanks Neil
Scott Leavitt	1/3/2023 18:20	Please review inclusion decision @ Tesla Model Y 5 seater, and if not included, please provide clear communications around your decision Thank you Scott Leavitt Sent from my iPhone
jeff larson	1/3/2023 18:20	1, ford lightning pro qualifies, but lariat with extended battery does not based on the $80k cutoff. The lariat only has some extra options (safety, range, leather seats and radio) - any trim should qualify 2, tesla model y with 5 seats has 55k limit but 7 seats is 80k limit. They have the exact same specs otherwise. Again, qualifying depends on the trim you choose - makes no sense. This is especially true for all electric plugins above, compared to plug-in hybrids, which may offer minuscule electric range (eg, Jeep Wrangler 4xe with 20-ish electric range). If the point of the incentive is to promote non-ICE transportation, all electric cars should have the cap raised a lot so a different trim does not disqualify the incentive. Thanks, Jeff Sent from my iPad
Jarrod Buchanan	1/3/2023 18:20	same car with an extra two seats qualifies for the higher price tax credit, but the 5 seater does not? This list is already quite skewed as you allow $7,500 tax credits for vehicles that have very small, useless batteries in them and probably cost the OEM a few hundred dollars to include in the build, but not a fully American made vehicle that runs solely on EV power!! Take the politics out of your decisions and make good use of our tax dollars. I say all of this and am not even eligible for the tax credit as I make too much money. If you are going to stimulate the EV space, please do it fiscally responsibly!! Best regards, Jarrod Buchanan 9238 Pipilo St. San Diego, CA 92129
Brian Gibson	1/3/2023 18:20	Hi, I'm a tax payer from Rhode Island wanting to chime in on the EV tax credit qualifications. I'm a big believer that Americans should pull together and do the right thing to mitigate the risk of climate change. The fact that, for example, a Jeep Wrangler hybrid gets a $7,500 rebate, but the Tesla Model Y 5 seater doesn't. Seems like a decision not made in the interest of climate change risk mitigation. I'm not sure in who's interest that decision was made. But it frustrates me that my taxes go to putting more hybrids on the road at the expense of less carbon intensive pure EVs. Hopefully this issue is considered in future revisions. Thank you, Brian Gibson
Mario Alberto Martínez Vilalta	1/3/2023 18:20	Allow that the 100% electric vehicles Tesla Model Y and Ford Mustang Mach-E are included to the 7500$ tax reduction subsidy! These are the cars that trully help the enviroment, not hybrids. Thanks

Name	DateTimeReceived	Body.TextBody
Neil Rozenbaum	1/3/2023 18:21	I am emailing you because I find it ridiculous that Tesla's Model Y 5 Seater is not considered a SUV (it is considered by EPA) and therefore does not get the $7,500 EV tax credit. But a gas-engine Jeep, with 21 miles of electric range does get the tax credit. Let me remind you that this is an EV TAX CREDIT and the actual EV vehicle is being penalized here while the gas-engine one is being rewarded. Please reconsider. Thanks Neil
qun ding	1/3/2023 18:21	I think tesla Model Y 5 seater should be included for EV tax credit. Thanks, Qun Sent from Outlook<http://aka.ms/weboutlook>
John W	1/3/2023 18:21	Dear IRS, I am writing to voice my complaint that the 5 seater Tesla Model Y is not considered a SUV and does not receive the $7500 EV tax credit at the $80,000 price limit. This definition by the IRS is in contradiction to the Environmental Protection Agency rating of the same vehicle as a SUV. The 5 seater Tesla Model Y is likely to be the most American made and best selling vehicle in the United States and I urge you to use the EPA rating of the vehicle and assign the top selling price as $80,000 as eligible for the $7500 tax credit. Sincerely, John T. Wu 7303 Mannix Ct San Diego, CA 92129 -- G.K. Chesterton: "Anything worth doing is worth doing poorly" If something truly matters, and you want to do it well, you need to start somewhere, and over time refine and improve it. Start by doing it poorly.
vamsi subba raju kanumuri	1/3/2023 18:22	Please include Tesla model Y as an SUV as defined by EPA. Thank you
Mario Alberto Martínez Vilalta	1/3/2023 18:22	Allow that the 100% electric vehicles Tesla Model Y and Ford Mustang Mach-E are included to the 7500$ tax reduction subsidy! These are the cars that trully help the enviroment, not hybrids. Thanks
Bal	1/3/2023 18:22	I believe the Tesla model y (5 seater) should be classified as an SUV, this is clearly a mistake. Regards, Bal Jagpal
Naila Webb	1/3/2023 18:22	Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 Tesla Model Y 5 seater should be included. Thanks Naila
David I Blatt	1/3/2023 18:23	Tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Xianzhong Zhu	1/3/2023 18:23	OMB Control No. 1545-2137” in subject line Type in that you think tesla Model Y 5 seater should be included and silly that it’s not from the beginning Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Mike Haldas	1/3/2023 18:23	Dear Sir or Ma'am, I am writing to express concern that the 5 seat Tesla Model Y is not considered an SUV for the $7500 tax credit. I have several friends that own the 5 seat version of the Tesla Model Y and it is clearly an SUV. They would not have purchased it otherwise. Please reconsider the decision that was made that did not classify the 5 seat Telsa model Y as an SUV. It clearly is. Thank You. -Mike Haldas
sonuthind tonnelletire.com	1/3/2023 18:23	Tesla Model Y 5 seater should be included. Sent from my T-Mobile 5G Device Get Outlook for Android<https://aka.ms/AAb9ysg>
Malte Ohlsson	1/3/2023 18:24	The Tesla Model Y 5 seater should be included in the ev tax credit!
Xeno Muller	1/3/2023 18:24	Tesla model Y should be included. Sent from my iPhone
Jason Benson	1/3/2023 18:25	I am in favor of the IRA, but to leave out the Model Y 5 seat variants is frankly ridiculous. Please fix this as soon as possible as it currently looks like blatant favoritism and/or corruption. Jason Sent from my iPhone
Lee McCaleb	1/3/2023 18:25	To whom it may concern, I am very concerned that the Tesla Model Y (5 seat models) is not classified as SUVs by your office and therefore do not qualify for the $7500 EV purchase rebate at the higher 80K price level. This makes no sense given that the EPA categorizes the Model Y as an SUV for emissions purposes. In addition, you give the 7 seat variant the qualification even though the only difference is the number of seats and a slightly higher curb weight. Please rectify this immediately by qualifying all variants of the Model Y as SUVs eligible for the 80K purchase price cap. Sincerely Lee McCaleb Herndon, VA
Malte Ohlsson	1/3/2023 18:25	The Tesla Model Y 5 seater should be included in the ev tax credit and the Jepp trangler should not!
Meladee Noble	1/3/2023 18:25	The Tesla Model Y 5 seat SUV should be included on the 7.5K tax rebate list! Meladee Noble-Carbajal Sent from Meladee's iPhone
Comcast	1/3/2023 18:26	Please ensure all Model Y's are counted as a SUV in the IRA. It is by all accounts, including the EPA, a SUV. It is American made and mist efficient SUV EV. every Model Y should receive the $7500 tax credit. If it does not, I will consider it corruption and negligent. Please correct this mistake. Sent from my iPhone
Gregory Garofolo	1/3/2023 18:26	As a mid sized suv and sedan they can hold a lot of storage due to fold flat seats and extra large trunk and frunk which makes them idea for family and businesses. Majority of SUVs sold never go off road or use towing so breakover ankles really don't matter. Thank you for your consideration Sent from my iPhone
Dustin Higdon	1/3/2023 18:26	The qualifiers for this tax credit are ridiculous. The Tesla Model Y 5 seater needs to be included as an SUV and hybrids with ranges less than 100 miles need to be excluded. This is silly, get it together.
itsaduesy	1/3/2023 18:26	All tesla Model Y should receive the credit, not just 7 passenger version. Furthermore, no kind of Hybrid should qualify.... An EV has no gas tank whatsoever. Sent from my Galaxy

Name	DateTimeReceived	Body.TextBody
Bradley Nelson	1/3/2023 18:28	Andres Garcia Leon, Supervisory Tax Analyst United States Internal Revenue Service Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Dear Andres Garcia Leon, I am writing to you to submit comments in regards to the recently released IRS list of "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After."<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after#:~:text=If%20you%20bought%20and%20placed,Internal%20Revenue%20Code%20Section%2030D.> After careful analysis and consideration of the current list of fully electric and plug in vehicles that the IRS has approved as qualifying for at least partial Federal EV credits by meeting North American Assembly requirements, I have identified serious flaws in the methodology to determine applicable vehicle caps. The current methodology for determining how to assign price caps lacks sufficient clarity, goes against the intention of the updates made to Internal Revenue Code Section 30D through the Inflation Reduction Act, and undermines the development of a fair, competitive, and strong US EV industry. I have listed some of the issues in more detail and recommendations for your consideration. Issues 1. Higher emission Plug-in vehicles seem to be provided higher price caps despite their reduced environmental benefits and for reasons that don't seem to based on either vehicle weight or vehicle class. 2. Many fully electric vehicles that are crossover SUVs such as the Tesla Model Y 5 seat option and the Ford Mach-E are assigned a $55k price cap
Anthony Do	1/3/2023 18:29	Hi, The Tesla model y 5-seater should be classified as an SUV in the new IRA EV rebates. It's very silly to not include the safest and most American compact SUV to benefit the people. The EPA classifies the model y as a small sport suv. Thank you for doing this right for the American people. [cid:ebb3576e-fd30-4754-9f92-92b5f9c27a8e@namprd09.prod.outlook.com]
Tim Minore	1/3/2023 18:30	Dear Sir or Madam, I'm writing to express my feelings regarding the recently added EV tax credit qualifications. I think it's unfair that the Tesla model Y 5 seater is not included, while some cars that are not even electric, but are just hybrids. Do get that credit. This seems unfair and against the spirit of rewarding the creation of electric vehicles. A hybrid is nice, but it pollutes much more than any full electric vehicle does. It also seems unfair that if the Tesla Model Y 5 seater weighed more, it would then qualify for the $7,500 credit. This is punishing it for being made more efficiently. I would humbly ask you to please reconsider this, and include the Tesla Model Y 5 seater in the list of vehicles that qualifies for the tax credit. I also think all electric vehicles should qualify, if some hybrids have already made it in. Thank you, Tim Minore
Roger Bass	1/3/2023 18:30	Hello, I am interested in purchasing a Tesla Model Y 5 seater. However, my purchase depended on this vehicle being eligible for the $7500 tax credit. To my surprise, this SUV now appears to not qualify as an SUV at the $80000 price point. I'd like to help our country move toward a green energy future, but this oversight is preventing me from participating. Please adjust the rules for the Tesla Model Y 5 seat all electric SUV to qualify at the $80,000 price point eligibility for the $7500 tax credit. Thank you. Regards, Roger Bass Newtown, CT
Ronald McConico	1/3/2023 18:30	such. Secondly what was the purpose of the bill - To encourage Highly Effective and Efficient Vehicles Ron McConico Life Insurance, Investments, and Mortgages and Refinancing To schedule an appointment click here - calendly.com/wealth-mentors<http://calendly.com/wealth-mentors> ron.mcconico@gmail.com<mailto:ron.mcconico@gmail.com> Primerica.com/rmcconico Cell 612-800-2788 Office 612-529-0198 NMLS ID #: 2350255 MN License #: MN-MLO-2350255 Mortgage Branch Office: 1700 West Hwy 36, Ste 830, Roseville, MN 55113 Representing: Primerica Mortgage, LLC, NMLS# 1723477, Minnesota Residential Mortgage Originator License# MN-MO-1723477 EQUAL HOUSING OPPORTUNITY https://nmlsconsumeraccess.org Cell 612-800-2788

Name	DateTimeReceived	Body.TextBody
AlamoCity20	1/3/2023 18:30	Unfortunately, the combined NHTSA and EPA criteria lead to misclassification of the Ford Mach E and the Tesla Model Y (5 seat). While I support the IRA the EV tax provision leads to perverse incentives misaligned with the IRA intent. The Model Y (5 seats) in particular is penalized for tremendous efforts to reduce weight, gain efficiency, and build in two major factories in the USA. Somehow, gas guzzling, inefficient, heavy hybrids with specifications similar to both the Mach E and the Model Y gain full incentives. They do nothing to accelerate the shift to zero tailpipe emission vehicles or creating lasting BEV related capacity, infrastructure, and sustained employment. Please apply common sense aligned with intent and foster the rapid transition to cleaner vehicles and significant progress in reducing anthropomorphic Greenhouse Gas emissions. Best wishes and Happy New Year Robert in San Antonio
Mahesh Sadarangani	1/3/2023 18:30	Dear IRS, I am writing regarding the tax code for 2023 and Electric Vehicles. I am confused why the 5 seater Model Y is not included in the rebates? Can you please help me explain why? Thanks, Mahesh Sadarangani Cell 214.601.8780
Sebastian Sølvstad Nielsen	1/3/2023 18:30	Hello, Please include Tesla Model Y under the $80K MSRP requirement. Med venlig hilsen / Best Regards Sebastian Sølvstad Nielsen
Nick Methe	1/3/2023 18:31	Hi, The Tesla model Y 5 seater should be included in the IRA EV tax credit. Thank you, Nick
Pedro Talarico	1/3/2023 18:31	Hello I'm Pedro Talarico, from Nashville TN. I'm writing this email because I believe the IRS made a mistake regarding the classification of SUVs when it released the list of vehicles that will qualify for the full $7,500 tax credit. One example is the Tesla Model Y 5 seater not being considered a SUV when the BMW ID.4 AWD Pro is. Tesla Model Y 5 seater is also an AWD, with bigger dimensions, bigger battery and bigger cargo. Also, it's very frustrating to see this credit being fully given to hybrid cars that have 30-40 mile range batteries, which only encourage OEMs to not fully commit to clean EVs. Hybrids should not be eligible for the full $7,500. We should give customers and manufacturers an incentive to build pure EVs. Give some credits to Hybrids, yes, but not the entire amount.
Brady Dayton	1/3/2023 18:31	Hello, I am reaching out about the recently released IRA tax credits for electric vehicles. I was planning on buying a Tesla model Y, but was waiting for the credit to kick in this year. The five seater is what we wanted and for some reason it’s not included as it exceeds the MSRP of 55,000. I really feel like the model Y should qualify for this incentive at an $80,000 threshold. Thanks Brady Dayton Sent from my iPhone
AJ Loringer	1/3/2023 18:32	Tesla Model Y 5 seater should be eligible for the $7500 tax credit as an SUV under $80,000. Thanks, AJ Loringer
Ken Pho	1/3/2023 18:32	Tesla Model Y 5 seater should be included, and silly that it’s not from the beginning. PHEVs are not electric vehicles, yet they get the EV tax credit. This is just not fair for EV players like Tesla. Please reconsider including Tesla’s Model Y 5-seater. Thank you, [cid:image002.png@01D91F88.973EAA20] Thank you, Ken J Pho
Bao Quach	1/3/2023 18:33	Tesla Model Y 5 seats should be considered as an SUV and should be qualified to receive the $7500 EV rebate.
Tuan Nguyen	1/3/2023 18:33	Hi IRS, Why Tesla model Y 5 seats is not qualified as SUV? It seems you make you own rules about the vehicle types. It also seems very cunning wa. We want our government act true fully as we are paying taxes true fully. We are the ordinary citizens not a cunning politician. Thanks Tuan

Name	DateTimeReceived	Body.TextBody
Casper Keilstrup Jacobsen	1/3/2023 18:34	Hi IRS, It makes no sense that the tesla Model Y 5 seater is not included in the tax rebate of $7500 as it is an SUV. Corruption imo. Br, Casper
Rajiv Arora	1/3/2023 18:35	Tesla Model Y 5 seater is an SUV and it should be included in EV rebate like other EV SUVs. This is the most popular EV and it's not right use of Tax payer money to exclude this amazing SUV from EV rebate. Model-Y is the most efficient and sought after SUV across the world. Please make necessary changes. regards, Rajiv Sent from my iPhone
Shannon Oudman	1/3/2023 18:35	This IRA bill has turned into a boondoggle. Why does the IRA benefit hybrids that get about 25 miles of EV range vs an actual EV like the Tesla Model Y long range and Mach E? Most use hybrids as just gas cars. This whole bill is absurd and is not reducing Emissions at all. At a bare minimum, all EVs with at least 150 miles of range should qualify up to 85k. Shannon
Jamie Klopp	1/3/2023 18:37	Please include the Tesla Model-Y 5-seat model as a qualifying vehicle under $80k. It is clearly an SUV as much as the 7-seat version. Please disallow PHEVs that achieve pathetic MPG and eMPG numbers. Thanks! [https://ci3.googleusercontent.com/mail-sig/AIorK4wFjKCQJSyJUSZcEUj-O7uxLzHASX1pBFS0tH0-Fun9rnhSGVXxqthn5ViM1WFca5TJnnMtqvc] Jamie Klopp +1 541.288.1808
June Ruby	1/3/2023 18:37	tesla Model Y 5 seater should be included and silly that it's not from the beginning.
trickykill@gmail.com	1/3/2023 18:37	Hello, I am a US tax payer and a shareholder in Tesla and have learned that the Tesla Model Y 5 seater is not classified as an SUV because of technicalities around vehicle weight and ride height. Tesla, Tesla shareholders and US consumers are being hurt by such technicalities. Please revisit the weight requirement for SUVs and or consider an exception for this car. The model Y is lower weight than competitor legacy vehicles because of a more efficient design and optimization. A lower ride height improves efficiency and should be encouraged, not penalized. Also, I am deeply unhappy that my tax money is being used to subsidize hybrid vehicles which do absolutely nothing to help transition us to a sustainable future. These contraptions have a gasoline engine, fuel tank a battery and an electric motor. A complicated design that ignores first principles. Please remove all but pure EV from these EV subsidies. Thanks Richard K
Hue Tran	1/3/2023 18:38	Hi, I am writing to express my disapproval of how the vehicle list is at its current state, which allows a hybrid that isn't even built in the US and has a tiny battery to be eligible for the $7,500 while a fully electric SUV that is the 5-seat model Y doesn't. This is against the spirit of the bill, which meant to encourage adoption of clean cars, of which fully electric cars are the cleanest. While I understand there might be nuances around definition of what a SUV is, I don't think it is in the consumer interest or good for the environment to incentivize worse performance car and punish an efficient SUV. Please work with Tesla and other manufacturers to twist the vehicle list so that the cleanest SUV like 5-seat model Y is eligible for the rebate. Thank you Hue Tran

Name	DateTimeReceived	Body.TextBody
Michael Burnett	1/3/2023 18:38	Hi It's Michael here The Tesla model y seater needs to be included for the full 7500 rebate Thank you Sent from my iPhone
HW	1/3/2023 18:38	Dear Sir/Madam, I think tesla Model Y 5 seater should be included and I don't understand why it is not included from the beginning. Sincerely Hao Wang, MD
Erik Dunham	1/3/2023 18:39	Please categorize the Tesla Model Y 5 seat variant (2 rows) in the $80,000 cap for Applicable MSRP Limit. re: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after -Erik Dunham
Harry Chu	1/3/2023 18:39	This corespondent is provided for the agency's consideration during the public comment period related to its rule making around Revenue Procedure 2022-42 aka, the IRA's EV Tax Credit Program. As a taxpayer, battery electric vehicle supporter, EV Owner and consumer, the recent guidance provided on and around January 1st 2023 contains inconsistencies that must be reconsidered. 1. SUV Classifications: The Agency provides a list of qualifying vehicles that misclassified SUVs as Sedans and is entirely inconsistent with EPA and NTSHA established classification. These errors creates confusion and mistakenly assign MRSP restricts where they should not be. For instance the Tesla Model Y - 3 Row Seat variant is designated by the Agency as an SUV (Correctly). This is consistent with the EPA and NTSHA. While the Model Y - AWD is classified as a Sedan with a $55,000 MSRP limitation imposed to qualify for the EV Tax Credit (Incorrectly). This is not consistent with the EPA and NTSHA classification which designates all Tesla Model Ys as an SUV. Overall, the Agency should use existing and wildly accept classification for what is a SUV or Sedan. The current approach by the agency creates unnecessary confusion and appears arbitrary. Confusion and complexity could discourage consumers from taking advantage of the EV Tax Credit and therefore the broader policy goals of the act may not be met. 2. Plug In Hybrid: The legislative intent of the Inflation Reduction Act's EV Tax Credit subsection are not consistent with the Agency's proposed rules which incentivize Plug-in Hybrid (PHEV) over Battery Electric Vehicles (EVs). PHEVs typically provide around 30 miles of sustainable energy range while EVs typically provide 250 miles to 350 miles of range. The agency should reconsider the rules that provide an incentive for PHEVs while disqualifying the incentive for EVs. Based on the legislative intent of the Act, pure EVs must be viewed in the most favorable light when implementing the act. The rules implementing the Act must strive to be inclusive of EVs over PHEVs. The current guidance mistakenly gives deference for PHEVs over EVs. 3. Lease ownership: The Agency has released rules that allow non-US built vehicles to qualify for the EV Tax Credit. This is entirely inconsistent with the stated legislative intent of the Act which in relevant part, is to explicitly encourage domestic manufacturing. The Agency must reconsider these rules which are contrary to the legislative intent of the Act. Thank you for your consideration Harry K. Chu
Daniel R. McConnell	1/3/2023 18:40	I'm writing to express concern over the classification of vehicles in the Inflation Reduction Act. Specifically, the metrics the divide an SUV (eligible for credit up to $80,000) and sedan/other ($55,000 cap.) The Telsa Model Y is considered in all other ways an SUV, and adding the third row does not change this classification. I am disappointed that the leader of the EV revolution, and the most successful American auto company of the past 5 years, has the most popular EV of all time excluded from this higher threshold. My understanding is that if Tesla artificially made the vehicle heavier, or higher off the ground, it would qualify. But doing so would make the car less efficient and lower the MPGe, which is in opposition to the goals of this program! Please reconsider how you classify the "SUV" designation and include all trim levels of the Model Y up to the $80,000 cap. A registered and regular voter, Daniel McConnell
Miles Abbey	1/3/2023 18:40	As it currently stands, the Tesla model Y doesn't qualify for the federal tax credit because it doesn't meet the weight requirements. My understanding is it will qualify if it is the 7 seat configuration, while the Jeep Wrangler qualifies, even though it has limited EV only mode and only gets 21mpg. Please make the changes to include the Tesla model Y, as it is clearly a more environmentally friendly vehicle. Thank you, Miles Abbey Sent from my iPad
Daniel Oros	1/3/2023 18:40	Please do not provide a tax break for HYBRID CARS. The aim of the IRA was to move us toward sustainable energy use and away from fossil fuels use in order to minimize the impacts of climate change, which in the United States is caused primarily by automobile emissions of carbon dioxide gas (70%). Please continue to provide necessary tax breaks for all 100% electric sedans, SUVs, trucks and sport cars so that we can reduce greenhouse gas emissions under the IRA and meet our Nationally Determined Contribution (NDCs) in accordance with the US Climate Change Strategy. Thank you very much. Daniel Oros
Brad Schmitt	1/3/2023 18:41	The Tesla Model Y 5 seater should have this tax break as well. Bradley Schmitt

Name	DateTimeReceived	Body.TextBody
zack haverland	1/3/2023 18:43	I am writing to request you re-classify the 5 seat, Tesla Model Y as an SUV. I find it ridiculous that it wasn't classified as an SUV in the first place, while plug in hybrids with very small battery packs are getting the full credit. Thanks Zack
Drew Pine	1/3/2023 18:43	When a Jeep Wrangler that has 21 miles of electric range, a gas engine, and gets 20 MPG qualifies for a $7,500 clean vehicle credit, but a Tesla Model Y that gets 113 MPGe and has 330 miles of ELECTRIC range (along with no internal combustion engine) does NOT qualify for a $7,500 clean vehicle credit, something is obviously completely wrong and the standards should be rewritten. There is simply no reason to subsidize the purchase of any vehicle that contains an internal combustion engine, but there is a reason to subsidize fully electric models. Let's incentivize transitioning to sustainable energy and not be stupid about it! Thank you, Drew Pine
Leon Page	1/3/2023 18:44	Attention Internal Revenue Service: Exclusion of the Tesla Model Y (5 seat version) from the EV tax credit qualifications is arbitrary and capricious, inconsistent with both the plain language and intent of the underlying statute, and lacks any rational basis. Leon Page 13 Corte Loarre San Clemente, CA 92673 (949) 482-5728 Sent from my iPhone
John Bender	1/3/2023 18:44	Tesla model Y Seater should be included and it is not right that it wasn't included in the beginning. Sent from my iPad
Jose Perez	1/3/2023 18:44	Tesla Model Y 5 seater should be included. This doesn't make any sense. Please correct this ridiculous mistake. Jose Perez
Dan P	1/3/2023 18:44	Tesla Model Y 5 seater should be included. This is concerning some of the other vehicles that made the list and are approved for tax credits. Best Regards Daniel Peoples peoples3a@gmail.com<mailto:peoples3a@gmail.com> Cell 808-798-1912
Evan	1/3/2023 18:45	Tesla model Y 5 seater should be considered SUV and thus get $7500 tax credit. Thanks, Evan Armitage
jdw@eldertek.net	1/3/2023 18:46	I don't understand why the Tesla Model Y 5 Seat SUV isn't included in that category. It's exceedingly suspicious ruling in light of the current political environment. This an American Made SUV the Tesla Model Y 5 Seat as of this writing isn't qualified to receive EV subsidies program for 2023. What are the guidelines that disapproved the Tesla Model Y? [cid:image001.png@01D91F9A.73778E60] EV subsidies program for 2023 [cid:image002.png@01D91F9A.73778E60] This is not a BEV but a wanna be. Please review and revise the subsidy approval for the Tesla Model Y 5 seat and approve as is an obvious mistake in the first review and publication. Sincerely JD Williams
christian karlsson	1/3/2023 18:46	In an act of what appears as brazen corruption the IRS has decided Teslas model Y 5-seater does not qualify under the 7500$ tax credit. The reason being you classify this not as a sedan while we clearly know this is government corruption against Tesla for not using unions How is the electric vehicle inflation reduction act not including the best sold American automotive produced electric vehicle? Amend this and amend this fast please 🙏 . Or it will look like the most corrupt IRS in history and loose all credibility to us your tax payers?! [cid:44ffb7b0-9fbb-4081-b53e-df698352d819@namprd09.prod.outlook.com]

Name	DateTimeReceived	Body.TextBody
Dave Sivak	1/3/2023 18:46	Allow Tesla Model Y to receive tax credit. Thanks Dave
Gregory Plett	1/3/2023 18:46	categorized the Tesla Model Y. It makes no sense to me that the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit, while PHEVs having poor (gasoline) fuel efficiency and very low EV range are considered to be eligible. It makes no sense to me that the IRS categorizes this vehicle as a sedan whereas the EPA categorizes it as a SUV. It is further very confusing that the the IRS categorizes the 7-seater Tesla Model Y as a SUV, whereas it categorizes the 5-seater Tesla Model Y as a sedan, even though they have exactly the same dimensions and frame. Regards, Dr. Gregory L. Plett Professor, Department of Electrical and Computer Engineering Director, GATE Center of Excellence in Innovative Drivetrains in Electric Automotive Technology Education University of Colorado Colorado Springs 1420 Austin Bluffs Parkway, Colorado Springs, CO 80918 p: 719 255-3468; email: gplett@uccs.edu
TL Waller	1/3/2023 18:47	Good afternoon, I wanted to express my EMBARRASSMENT, and DISAPPOINTMENT with the latest EV tax incentives. There seems to be some obvious issues that are allowing extremely INEFFICIENT HYBRID full tax credit of 7500, while actual REAL electric vehicles such as the Tesla Model Y, and the Ford Mache E to not qualify for the SUV category credit. It's really disappointing as a tax paying citizen to think that I'm supporting this. We can do better. PLEASE reconsider the qualifications and categories of vehicles. Hybrids getting 20mph should not get full credit, thats absurd. Incentivize BATTERY ELECTRIC VEHICLES not hybrid vehicles pretending to be green vehicles just because their oem hasn't figured out how to make profit off BEV. TODD WALLER OF CALIFORNIA
Peter Mach	1/3/2023 18:48	Model Y 5 seat variant is an SUV. Stop this blatant corruption to remove this benefit from Tesla and buffering other companies.
Yoav Podemsky	1/3/2023 18:48	I don’t believe hybrids should be included in the EV tax credit since they have an internal combustion engine! Additionally I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning. Thank you, A tax payer
Kevin Wolthuis	1/3/2023 18:49	I'm so confused at the new EV tax credit. Based on the current guidelines, I'm incentivized to buy a Hybrid Jeep Wrangler with 20 MPG and 21 miles EV range vs. a Tesla Model Y 5 seater with 113 MPGe and 330 miles of electric range. Are gas guzzling hybrids with internal combustion engines prioritized over PURE EVs in the new EV tax credit? Surely this isn't the intention of the credit. Maybe you can help me understand... Kevin Wolthuis
Miguel Juteau	1/3/2023 18:49	Hello, This is my feedback regarding the electric vehicle tax credit qualifications that came into effect on Jan 1, 2023. I have an old gas-powered SUV and have been waiting for years for this tax credit so I could purchase what is in my opinion the best EV for my budget, the Tesla Model Y 5-seats. I was very disappointed to find out that it does not qualify for any tax credit, because it exceeds the $55,000 threshold. Please consider giving at least a partial credit, instead of giving credits to hybrid vehicles that are still generating emissions. Best, Michel Juteau

Name	DateTimeReceived	Body.TextBody
Rushabh Shah	1/3/2023 18:51	This is with regard to the IRA for EV tax credit. I believe the implementation is flawed and benefits inefficient heavier vehicles with low MPGe. This goes against the explicit intent of the law to transition US to a cleaner greener economy. Case in point - Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit with its 5 seat variant. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. I have some other examples of much less efficient vehicles with very little actual electric range - <https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg> [preview.png] 7030a68c-9d90-499b-a4b7-b6aa8ca7e046<https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg> JPEG Image · 114 KB<https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg> I would appreciate a response or an opportunity to discuss this further. I believe it is the best interest of tax payers that this system is not abused and doesn't because another Hummer tax credit incentivizing the wrong behavior. Regards Rushabh Shah Sent from my iPhone
Martin Cahill	1/3/2023 18:51	My comment: Tesla model Y, 5 seater should be included as SUV. This is a very serious issue.
rob216@gmail.com	1/3/2023 18:51	Fix to include all variants of Tesla model Y. It's the most efficient SUV on earth and is all electric and made in the USA. WTF Robert Yadrick 412-296-2535 Nevada resident US citizen
Michelle Vitale	1/3/2023 18:52	Hello, I'm a bit confused about reports I've been seeing that the Tesla Model Y with 5 seats is excluded from the $7500 EV tax credit, where many similarly sized gas-engine cars with much lower range qualify. Can you please explain the reasoning for this? Hopefully it's an oversight, otherwise I hope you reconsider including this vehicle for the credit. Thanks
Liping Wang	1/3/2023 18:53	Dear Madam/Sir, I am writing to express my opinion that I believe that the Tesla Model Y 5 seater should be rated as SUV and qualified for the $7500 tax credit with an $80,000 MSRP under the Inflation Reduction Act EV Tax Credit. My reason is that Tesla Model Y, regardless the variants, are categorized as SUV by the Environmental Protection Agency. Therefore, it would make sense for IRS to list the entire Model Y as SUV. Best Regards, Liping Wang Liping Wang Research Scientist, Lab Manager Summers/Holland Investigational Team<https://summersholland.u2m2.utah.edu>, Dept. of Nutrition and Integrative Physiology University of Utah 15 N 2030 E, EIHG 3470 Salt Lake City, UT 84112 Mobile 919-345-4616
dilip bharadwaj	1/3/2023 18:53	Hello, I think Tesla Model Y 5 seater should be included in the tax credit program and it's silly that it's not from the beginning. Thanks
John Kundert-Gibbs	1/3/2023 18:54	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. John John Gibbs Theatre & Film Studies University of Georgia jkundert@uga.edu
Alyssa Jian	1/3/2023 18:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thank you, Alyssa Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
James DeOliveira	1/3/2023 18:55	The tesla Model Y 5 seater should be included and it is absurd that it's not included. How can the same body type be classified as an SUV and not an SUV? This needs to be corrected. James DeOliveira 818-294-4510 james@xponentialtech.com
ZACH Middleton	1/3/2023 18:55	Tesla model Y five seater should be included in the EV tax credit and it does not make sense that a hybrid does while it does not.
Dan lacinski	1/3/2023 18:55	Your ruling on the Tesla Model Y SUV not being an suv is misguided. The tesla Model Y 5 seater should be included in the SUV EV credit. Including hybrids with 21 miles of electric range is also misguided. Dan Lacinski Sent from Dan Lacinski 's iPhone
Sachin Gandhi	1/3/2023 18:56	Sir's Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Sent from my iPhone
robert marti	1/3/2023 18:58	To whom it may concern, I think tesla Model Y 5 seater should be included and silly that it's not from the beginning. The limit should be raise to $80,000 to qualify for the $7500 tax credit for the model Y 5 seater. Kind regards, Robert Marti
Jack Ellis	1/3/2023 18:58	I believe the Tesla model Y 5 seater should be included for the credit as an SUV and not a sedan. It's classified as an SUV by NHTSA and other agencies and should be treated so, regardless of technical legal arguments that defy logic. john Ellis Mentor, OH
Michael Davis	1/3/2023 18:58	I recommend that the 5 seat Model Y receive the $7,500 EV tax credit. There's no logical reason for it to be excluded. Sent from my iPhone
Vineet Ahuja	1/3/2023 18:59	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit. Thank you!
Patrick Linsenmeyer	1/3/2023 18:59	Please include all variants of the Model Y
Ken Pho	1/3/2023 19:00	spirit of the relevant law. Thank you, Ken J Pho
Nicholas Brennan	1/3/2023 19:00	Dear Mr. Garcia/Whom it may concern, I'm writing in regard to the IRS' request for comments pertaining to the electric vehicle tax credit. Specifically, I'd like to express my dismay at the exclusion of the 5 seat Tesla Model Y and the Ford Mustang Mach E. These vehicles are SUVs in every respect- measurements relative to other vehicles classified by the IRS as SUVs in the tax credit, consumer usage and marketing by the respective automakers. Please classify these vehicles as SUVs. The above point is most important. However, I'd like request consideration of the following as well: *There should not be an income limitation - The electric vehicle tax credit is intended to encourage adoption of low/zero emission vehicles. This is not related to income. A $7,500 difference in effective cost will also sway high income consumers to purchase an electric vehicle over an internal combustion vehicle. *As a result of their usage of gasoline, hybrid vehicles produce considerably higher emissions than electric vehicles. Thus, hybrid vehicles should either not qualify or qualify for a lower electric vehicle credit than full electric vehicle credits. Thank you for your consideration, Nicholas Brennan 508 245 6078 nb1277@hotmail.com

Name	DateTimeReceived	Body.TextBody
Matthew Claassen	1/3/2023 19:01	I am writing to you in regard to your ruling on whether a vehicle is an SUV or not for the Electric vehicle rebates. Currently you use a metric of GVW to decide, a metric that is surely used for simplicity, not accuracy. Electric vehicle's weight depends much more on its battery size, not the vehicle size, as was the case for ICE vehicles. You should therefore consider using more accurate metrics like seating & cargo capacity. To do otherwise would result in you considering small, inefficient, vehicles (with a correspondingly large battery) as SUVs, and large, efficient, vehicles as not. Please consider aiming for accuracy, and not simplicity, when constructing these impactful classifications. Best, Matt
Jim&Elaine Stack	1/3/2023 19:01	To: pra.comments@irs.gov<mailto:pra.comments@irs.gov> Subject: OMB Control No. 1545-2137 Hello. I find it politically that a 5-seat Tesla Y gets no credit while a gas guzzling "hybrid" does, specifically: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Fix this IRS! Jim and Elaine Stack
Crown Development	1/3/2023 19:01	Hello, I have to say that I'm disappointed that the Tesla model Y was not included for the $80,000 price limit. It should be included and I'd like to know why it wasn't if possible.
Stephen heil	1/3/2023 19:02	it makes no sense that the Tesla Model Y five seater vehicle has been excluded from the IRA $7,500 credit. What were they thinking? Best Regards, Stephen Heil
Jamie Hogan	1/3/2023 19:06	Tesla's model Y, 5 seater is specifically excluded from the SUV category and benefits for electric vehicles in the Inflation Reduction Act. THIS IS WRONG!! Please have the IRS fix this intentional punishment of Tesla. Tesla makes the most American made EVs of all EV makers….. Jamie Hogan 858-204-6164 jamieahogan@gmail.com
Eric Walton	1/3/2023 19:06	To Whom it May Concern, The Model Y 5 seater MOST definitely SHOULD be included in the incentives for the IRA...it is honestly insane and embarrassing that officials would exclude it while including other cars the USE GASOLINE!!! Please revise this and include the Model Y 5 seater. Thank you. Sincerely, Eric Walton Rush Services, LLC 2360 Mendocino Ave., Ste A2-301 Santa Rosa, CA 95403 707-536-6888 - Cell rushserves@gmail.com<mailto:rushserves@gmail.com> http://www.rushservices.net/ ~Service Beyond Expectations~ NOTICE: This e-mail (including any files transmitted with it) is being sent by an attorney service. It is intended only for the individual or entity to which it is addressed and may contain information that is proprietary, privileged, confidential or otherwise exempt from disclosure under applicable Federal

Name	DateTimeReceived	Body.TextBody
Jamie Hogan	1/3/2023 19:07	Tesla's model Y, 5 seater is specifically excluded from the SUV category and benefits for electric vehicles in the Inflation Reduction Act. THIS IS WRONG!! Please have the IRS fix this intentional punishment of Tesla. Tesla makes the most American made EVs of all EV makers….. Jamie Hogan 858-204-6164 jamieahogan@gmail.com
Scott Elliott	1/3/2023 19:07	The Ford Mustang Mach-E is not a sedan, it is a compact SUV. It should be eligible for the IRA tax credit at up to $80,000 MSRP. The same goes for the Tesla Model Y in any configuration. Scott Elliott scottpelliott@gmail.com<mailto:scottpelliott@gmail.com>
Christopher Boyd	1/3/2023 19:08	Please revise the proposed guidance on Qualified Plug-in Electric Drive Motor Vehicle Credit(s) to include the Ford Mustang Mach E and the Tesla Model Y as Sports Utility Vehicles (SUVs). Based on the cargo space and size of the vehicles, these are more properly viewed as SUVs. It seems contrary to the will of Congress to classify these as passenger vehicles rather than SUVs. These vehicles are lighter and more efficient than smaller Plug-In Hybrid (PHEV) vehicles that will receive the full SUV credit such as the Ford Escape PHEV, that can still burn gasoline and produce harmful emissions. We should encourage their production and purchase with the full EV tax credit by categorizing them as SUVs. Thank you. Christopher Boyd Las Vegas, NV
Adeel Ahmad	1/3/2023 19:08	Hello, Thankyou for taking the time to read feedback on the EV tax credit. A jeep with a gas engine that gets 20 MPG and only has 21 miles of electric range is eligible under SEC guidance for the $7.5k tax credit. However, a Tesla Model Y with 113 MPEe and 330 miles of range is not eligible. I find this hypocrisy deeply concerning, especially when the 7 seater variant does get the credit simply because it weighs more. Thanks again for your work, Adeel Ahmad 571 425-9292
Chad Whitlock	1/3/2023 19:09	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle Sincerely, Chad Whitlock Sent from my iPhone
Ted Kidd	1/3/2023 19:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) and Ford Mach E. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that these vehicles are not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Naeem Rahman	1/3/2023 19:10	Hi. Tesla model Y 5 seater must be included in the IRA for the $7,500. It does not make any sense that it was not included. It must be fixed so Americans can receive the credit, meaning hardworking, intelligent and loyal American citizens - the people who elected this government. Regards, Naeem

Name	DateTimeReceived	Body.TextBody
Ben Koehler	1/3/2023 19:11	Writing to express my disapproval of how the IRA's EV tax credit is being applied. As it currently sits, hybrids with extremely little EV range will qualify for the credit while many cars that are fully EV (Tesla Model Y and Ford Mach E to name a couple) will not receive any because of a weight requirement. This incentive should be applied to encourage the purchase of full EVs, not at sad attempts at an 'electrified' vehicle. Why this weight requirement is in place at all is baffling, and the way the bill currently sits will do the opposite of encouraging people to buy full EVs, it will encourage them to buy combustion engine cars disguised as hybrids. While the stipulation that a cars final assembly should occur in north america does make sense, this bill should be rewritten so that full EVs qualify for the $7500 regardless of weight. An alternative/logical requirement should be that a car must have at least 75-100 miles of fully EV range to qualify (or something to that effect). For the good of the planet, and to strongly encourage our country to transition away from fossil fuels as quickly as possible, please amend this bill. Thank you, Ben
Jen Ragen	1/3/2023 19:11	The Tesla Model Y 5 seater and Mustang Mach-E are fully electric vehicles that deserve to be eligible for the full tax credit awarded to battery and plug in SUVs. To penalize them for being underweight - which is more efficient - is wrong. To knock them out but leave gas powered vehicles with tiny batteries in is a total affront to the spirit of advancing the adoption of electric vehicles.
Kevin Mccarthy	1/3/2023 19:11	add extra weight to the cars that don't which seems pointless. It seems that vehicle dimensions are a better way to determine what an SUV or car is. Or maybe how the IIHS classifies vehicles. Thanks
Bob deWitt	1/3/2023 19:11	Dear Sir; I wish to petition the powers-that-be to add the Tesla Model Y, long range, 5-seat version to the qualifying SUVs for the new tex credit. It is by far more qualified than any of the Hybrids on the list. In fact, the Hybrids should not qualify at all since they are primarily an Internal Combustion Engine vehicle with virtually no all-electric range. Regards,
Jeff Ford	1/3/2023 19:12	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Sent from my iPhone
Timothy Dodaro	1/3/2023 19:13	Hello, it seems strange the model Y 5 seat version isn't eligible for the tax credit. It's clearly and SUV and it should quailify. Same with the Ford Mach - E. Thanks Tim Dodaro
Beth Turner	1/3/2023 19:13	the $7500 tax credit. Tesla's Model Y is the safest SUV on the road and using the number of seats to disqualify it from the credit is illogical and smacks of some sort of bias against those who wish to drive this SUV. The IRA was passed by our congress and signed by our president promising to support the Electric Vehicle industry and promote US-made automobiles and US material sourcing. Telsa is the most American-made vehicle in America and should not be passed over for the likes of vehicles with horrible gas mileage hybrids like the 5-seat Jeep hybrids that are more un-environmentally friendly than the comparable ICE Jeep!! I have confidence that this was an error that will be rectified as soon as possible or if not an error then you will revisit the classifications and reevaluate in favor of placing all Model Y's on the eligible list. Thank you for your consideration, Beth Turner
Brian Hale	1/3/2023 19:14	Tesla model Y five seater should be included.
Curtis Bolton	1/3/2023 19:14	Dear IRS. It's pretty ridiculous that a vehicle that is 100% electric does not qualify for the EV Tax Credit. I've been informed that the Model Y doesn't meet the requirements for the tax credit. Please fix this.
Derek Ault	1/3/2023 19:14	Hi, The 5 Seat Variant of the Tesla Model Y is classified as an SUV and should receive the $7500 tax credit under the 80k cost cap. Thank you, Derek
Jimmy Myong	1/3/2023 19:16	Hello, I strongly believe the Tesla model Y 5 seater and Ford Mustang Mach-E should be eligible for $80,000 SUV limit, not $55,000. These models are fully battery electric and have a much better MPGe rating than other gas hybrid models which qualify for the $80,000 SUV limit. Thank you for your consideration. Jimmy

Name	DateTimeReceived	Body.TextBody
Ande Jacobs	1/3/2023 19:17	Hi, I am writing to complain about what qualifies as an SUV in the new tax credit. It makes no sense that the Model Y 5 seat is not an SUV but the 7 seat is. Or that the ID4 AWD is but the 2WD is not. Or that the Mach-E is not but Ford's hybrid Escape is. Speaking of hybrids, it makes no sense that these even qualify. How is a Jeep that gets 20mpg going to help clean energy? This should be corrected quickly and retroactively. Thanks, Ande Jacobs
David Lewis	1/3/2023 19:18	Why is the Tesla Model Y 5 seat configuration not on the SUV IRA list. And why is a Jeep hybrid that only gets 21 miles per charge on it. The Jeep does nothing for the climate!!!! David Lewis Sent from my iPhone
Scott Kirkman	1/3/2023 19:18	The Tesla Model Y 5 seater should be classified as an SUV and silly that it’s not. NTSA and the EPA classify it but the IRA doesn't. Really? Scott Kirkman (404) 434-4140<tel:(404)%20434-4140> Scott@Kirkman.com<mailto:Scott@Kirkman.com>
Bryan Hader	1/3/2023 19:18	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.
Michael Henry	1/3/2023 19:18	Please reconsider adding the Model Y 5 Seater SUV so that I can afford a pure EV and support going green. Regards, Mike Henry Sent from my iPad
Thomas Olmstead	1/3/2023 19:19	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves The full tax credit. Thomas Olmstead
Chad Hunt	1/3/2023 19:19	I would like to comment on the $7500 EV tax credit. The Tesla model Y is an SUV as per NHTSA, Edmunds, and the EPA. It is incorrect, and irresponsible to not include it (and the Mach E) in the credit list. They have a far greater positive impact on the environment than the others listed Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Steve Borsch	1/3/2023 19:20	As a recent retiree and new owner of a 2022 Ford Mustang Mach-e, I'd like to add my comment to the classification of my vehicle (as well as Tesla's Model Y) as a non-SUV in Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022– 42. The $7,500 tax credit was key to purchasing an electric vehicle for us, especially as both of us were entering retirement at the time of deciding, and ordering, an electric vehicle in December 2021. Without this easy-to-comprehend tax credit (unlike the new requirements, by the way!) we might have remained owners and users of an internal combustion engine (ICE) vehicle. My previous vehicle was a Honda Clarity PHEV, but couldn't be used electrically for anything other than short around-town trips, unlike my new Mustang Mach-e which is viable electrically for long road trips. My wife and I clearly purchased the Mach-e—while also considering the Tesla Model Y before ordering the Mach-e—as they were both "SUV-sized" vehicles. In addition both allowed us to sit high like SUVs, were shaped and had storage exactly like SUVs, and had nearly all of the utility inherent in a sport utility vehicle. To classify either vehicle as something other than an SUV—by you basing criteria for classification solely on weight—is wrong. I urge you to carefully broaden classification of both the Ford Mustang Mach-e and Tesla Model Y. Best Regards, Steve Borsch Lake Forest, CA
Michael Gomez	1/3/2023 19:20	I think their is a lot of waste of money as a tax payer money in the new bill that gives $7500 to hybrid plug-in that only have like 20 miles of Ev range , this this makes the transition to sustainable energy very slow , while like the Tesla model Y5 seater with 300 miles of Ev gets 0 also the Ford Mustang Mach-E gets 0 Hybrid plug-ins should not receive the credit Only pure Ev
steve	1/3/2023 19:21	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.
Abbas Vakil	1/3/2023 19:22	Model Y as per the following EPA link 2023 Tesla Model Y AWD (fueleconomy.gov)<https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=46211> is categorized as a Small Sport Utility Vehicle 4WD. It would be consistent and accurate if IRS uses the same definition and categorizes Tesla Model Y as an SUV or creates a third category for Small SUV's. Feel free to reach out to me if you have any questions or concerns. Thanks Qamar Vakil
Jason Dunn	1/3/2023 19:22	The classification logic used to decide which vehicles qualify as SUVs is faulty. Weight should not be the basis for which a vehicle is considered an SUV; size and utility should be. If a vehicle is bigger/holds more than a sedan, it should qualify as an SUV, regardless of weight. Please reconsider this ill-conceived classification system: we need more pure EVs on the road in the next decade, and the USA is in a position to take strong leadership on this matter if incentives are aligned for the customer. Jason Dunn | @jasondunn<https://twitter.com/jasondunn> | www.jasondunn.com<http://www.jasondunn.com/>
James Aitken	1/3/2023 19:23	Hello, As the most made American car, the Tesla Model Y 5 seater should be included in the $7500 tax credit and silly that it's not from the beginning. James Aitken Sent from my iPhone
RAJ RAMAMURTI	1/3/2023 19:23	This is to state my opinion that the Tesla Model Y should have the $80,000 price limit to qualify for the Federal EV tax rebate regardless of the seating configuration. This is a Small SUV as classified by the EPA, so it should be treated as such by the IRS for the EV tax rebate, and the price limit should be $80,000, consistent with other AWD EVs in the SUV class. Per your guidelines, the 5-seat configuration of the Tesla Model Y SUV does not get the $80,000 price limit , which is inconsistent with the EPA classification. I hope you will correct this oversight so consumers can get the full benefit of the Inflation Reduction Act when they opt to purchase a Tesla Model Y with the 5-seat configuration. Thank you for your attention to this important matter. Raj Ramamurti

Name	DateTimeReceived	Body.TextBody
Jeffrey Lutz	1/3/2023 19:23	The Tesla Model Y 5 seat version should be included for the EV tax credit please. There is no size difference between in and the 7-seat version that does qualify. It does not make sense for Tesla to add weight or seats to qualify, the right thing to do would be to include the Model Y 5 seat version to ensure the most amount of EVs possible can take advantage of the credit fairly. This is a total mis use of my tax dollars to apply this $7,500 credit to cars with gasoline engines (see below) vs the fully electric made in the USA Tesla Model Y 5 seater. Thanks for your attention on this matter. With Regards, Jeffrey Lutz [Screenshot 2023-01-03 at 6.21.01 PM.png]
Justin Barnes	1/3/2023 19:23	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves
John Sweet	1/3/2023 19:24	A gas hybrid should not receive a $7500 credit because it will set back the advancement of pure BEV's. If the incentive is to transition to electric vehicles and reduce the need for fossil fuel, we should not contribute to manufacturing of gas vehicles. To not include Tesla model Y 5 seat all wheel drive in the $7500 credit is not right. A decision to exclude an American company that has proven to make superior BEV's. for not having two additional seats is extremely wrong. Unless this is to penalize a company that has not contributed to the corrupt government please correct this. Sincerely yours, John Sweet 14 Ashford Oaks Court Maryville, IL 62062 Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Otto Leinsdorf	1/3/2023 19:24	Hi, I am writing to express my extreme disappointment with how certain EVs have been classified according to the new IRA law. Specifically, I am most disappointed that some variants of the Tesla Model Y will not receive the incentives from the IRA, yet some vehicles that use fossil fuels will. The Tesla model Y is the single most American made automobile<https://www.deseret.com/2022/6/24/23180720/tesla-models-american-made-cars-2022-elon-musk> and is fully electric. Why is the IRS enacting the will of lobbyists and special interests to prevent this vehicle — the vehicle most in keeping with the spirit of the law — from receiving this benefit? I feel very let down by whoever is responsible. Otto
hamzaxz	1/3/2023 19:24	I wanted to give my opinion on the exclusion of multiple all-electric EV's including the 5-seater Model Y and Mach-E. They are clearly SUV's and the size of the vehicle doesn't change between the 5-seater and 7-seater Model Y. It makes no sense. Nobody would classify the Model Y as a sedan, including the EPA. Please fix it. Dr. Rabi
Jeffrey Lutz	1/3/2023 19:26	The Tesla Model Y 5 seat version should be included for the EV tax credit please. There is no size difference between in and the 7-seat version that does qualify. It does not make sense for Tesla to add weight or seats to qualify, the right thing to do would be to include the Model Y 5 seat version to ensure the most amount of EVs possible can take advantage of the credit fairly. This is a total mis use of my tax dollars to apply this $7,500 credit to cars with gasoline engines (see below) vs the fully electric made in the USA Tesla Model Y 5 seater. Thanks for your attention on this matter. With Regards, Jeffrey Lutz [Screenshot 2023-01-03 at 6.21.01 PM.png] -- Jeff Lutz CEO | Launch i/o, Inc Mobile:847.732.2698 email:jeff@launch-io.com<mailto:email%3Ajeff@launch-io.com>
JCGmail	1/3/2023 19:26	My family owned Tesla Model Y 5 seats for over 2 years now, no doubt it’s an SUV and should qualify for IRA’s $7500 tax credit, it’s identical with Model Y 7 seats which qualify as an SUV, shouldn’t penalize of 5 seats model’s lighter weight with efficiency! Jimmy Chen Los Angeles.
Omid Hemmat	1/3/2023 19:27	Tesla model y 5 seater should be included in this act of not this bill doesn’t make sense. So sad Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Davide De Santis	1/3/2023 19:27	Hello Please reconsider classifying the Tesla Model Y 5-seat option as an SUV for the IRA tax credit cap of $80,000. This car is an SUV, categorized as such by the EPA, and is a highly efficient, 100% electric vehicle. If that's not possible, then clarify why the following cars do qualify as SUVs, and the Model Y doesn't: Audi Q5 TFSI e Quattro (PHEV) Ford Escape Plug-In Hybrid Jeep Wrangler 4xe Jeep Grand Cherokee 4xe Volkswagen ID.4 AWD Pro Volkswagen ID.4 AWD Pro S Thank You Dave.
Matthew Wallace	1/3/2023 19:28	Good Evening, It has come to my attention that the Tesla Model Y 5 seater nor certain Mustang Mach E EVs do not qualify for the $7500 tax credit which I believe is incorrect. Please update the EV tax incentive to include these vehicles and do not include gas powered hybrid variants. Thank you VR Matthew Wallace
sllerenas@gmail.com	1/3/2023 19:28	All variants of the Tesla Model Y should be considered an SUV for the federal credit msrp cap of $80,000. Having gas hybrids in the bill is a joke. Thank you Sergio Llerenas Sent from my iPhone
Scott Wainner	1/3/2023 19:28	The US must create a level playing field for those auto manufacturers leading the way to an all electric future. All Tesla vehicles should be included to quality for the full IRA credit, particularly the 5 seat Model Y. It is clearly an SUV and should be classified as such. Anything less is unfair treatment and is against the goals of the IRA. Thanks, Scott
Kathie Swanson	1/3/2023 19:28	The Tesla Model Y 5 seater should be included in the $80,000 designation. It's amazing to me that it isn't. Kathie Swanson Broker www.colopropertyfinder.com 970-405-6605 cell/text kathieswanson7@gmail.com Serving Northern Colorado for over 20 years
Robert Kiminecz	1/3/2023 19:29	Dear IRS, The most American EV, the Tesla Model Y, should be included in the EV Tax Credit under the IRA 2023. The fact that it has 5 Seats, like the other Hybrids that qualify yet is slightly underweight clearly shows there were some errors in calculating the EV Tax Credit guidelines. The fact that Hybrid gas guzzlers are able to take advantage of the EV Tax Credit is wrong.
stephen hawk	1/3/2023 19:30	Hello, Please correct the inappropriate label on the Tesla model y being not eligible for the IRA tax rebate. Thank you Stephen Hawk
Patrick Kenny	1/3/2023 19:30	I find the barring of many EPA-Classified SUVs such as the Tesla Model Y (5-Seat), among others, from the IRA tax credit to be a disservice to the intent of the legislation, especially as plug-in hybrid vehicles (PEVs) are allowed. I do understand that congress included PEVs specifically even at an all-electric range that provides zero value. I also understand the IRSs definition of Truck/Van/Off-Road vehicle and it has been constant. It is simply unreasonable to apply the $55k price cap to non-luxury EVs, especially when they are the most readily available models on the market today. I respectfully hope the IRS reconsiders their ruling. Regards, Patrick Kenny 59-615 Ke Iki Rd, Unit B

Name	DateTimeReceived	Body.TextBody
Alex Levy	1/3/2023 19:30	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Additionally, I don't believe hybrids should be included in the EV tax credit since they are basically just internal combustion engines with an extremely tiny battery. They are primarily internal combustion engine vehicles with a battery that has a very limited range just so it can be claimed to be a "hybrid". Only full battery electric vehicles should qualify for the tax credit. Thank you, Alexander Levy
Francisco Duran	1/3/2023 19:31	Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves
chris fleck	1/3/2023 19:31	Please do what the IRA was intended for and follow simple logic. Do not include hybrids as owners can simply treat the as ICE cars with no benefit to the climate. Do include the Tesla Model Y 5 seat SUV. The most American made car. Thank you Chris Fleck
Anthony Saporito	1/3/2023 19:31	tesla Model Y 5 seater should be included and silly that it’s not from the beginning Sent from my iPhone
Matthew Lambert	1/3/2023 19:32	Dear Sir/Ma’am, Please receive this comment as a dispute to the recent irs classification of the Tesla model Y, 5 seat, mustang mach-e, and other like “crossover” type EV’s as “not SUV’s” and limiting their msrp tax credit value to 55k vs 80k. The single GVWR should not be the only consideration for category definition for the above criteria and should at a minimum be expanded to promote the intent of the IRA which is incentivizing EV purchases and not narrowly discriminating specific models due to a draconian definition. Lighter vehicles are more efficient and should be considered as additional factors. Thank you for your time.
Luke Mueller	1/3/2023 19:33	I am writing to express my concern and confusion as to why Tesla's 5- seater Model Y does not qualify for the IRA. If it weighed 238 lbs more, my understanding is that it would. It makes no sense to punish Tesla for being able to make a ligher, more efficient vehicle than others. Please ammend this to allow the 5 seat Model Y to be eligible. Further, it is laughable that there are plug in hybrids eligible for the full credit when the all-electric Model Y is not. Thank you Luke Mueller
ajp403@gmail.com	1/3/2023 19:33	limiting these vehicles to the lower MSRP cap, but allowing the higher cap for other hybrid “SUVs” disincentivizes good environmental choices. Specifically, for Tesla, the IRS defines as a car the Model 3 (all variations, which the EPA defines as and manufacturer markets as cars) and the Model Y (5 seater only, which the EPA defines as and manufacturer markets as SUVs), but defines the model Y 7 seat configuration (which the EPA defines as and manufacturer markets as SUVs) as an SUV. The SUV classification of the Tesla Model Y 7 seater but not the 5 seater makes little sense. The inclusion of these seats (which can only be used for small children) is less passenger volume per person as the vehicles have the same cabin size—basically forcing consumers who want the 5 seat version to opt for the 7 seat version instead (which raises overall prices). Here, the government incentivizes carrying more children at the expense of carrying less cargo space—that attribute does not make a 7 seater more of an SUV than a 5 seater. Two vehicles appearing similar on the outside but being treated differently for tax purposes needs serious reconsideration. I also include here other larger EVs marketed as SUVs by the manufacturer/EPA such as the VW iD.4 and Ford Mustang Mach-E. This puts larger EVs further out of budget for the average American as consumers must either choose one of the lower cost (with the incentives) but higher MSRP models (7 seater for the model Y, AWD for the iD.4) or the lower MSRP model without tax incentives—which costs the consumer more overall.
Samuele Zanini	1/3/2023 19:33	I believe tesla Model Y 5 seater should be included and should have been included from the beginning. Samuele Zanini
Justin c	1/3/2023 19:34	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y as a non-SUV. I believe that this classification is unfair, as a vehicle that has a lower gross vehicle weight would give benefit to the efficiency rating. Furthermore, I am frustrated that hybrid vehicles (such as the Ford Escape PHEV and Jeep PHEV) that only gain a small amount of range from their electric motors are eligible for the full $7500 tax rebate, while fully electric vehicles are not. This does not seem to accurately reflect the environmental benefits of electric vehicles and does not provide a level playing field for all types of alternative transportation. I urge the IRS to reconsider these classification and tax rebate policies and to take into account the unique features and benefits of electric and hybrid vehicles when determining their treatment. Thank you for your attention to this matter.
Alex Sandu	1/3/2023 19:34	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.

Name	DateTimeReceived	Body.TextBody
Joel Atyas	1/3/2023 19:35	The proposal for determining which electric vehicles will qualify for the federal rebate is in need of significant revision. Specifically, the proposed guidelines for determining whether or not an electrified vehicle can be classified as an "SUV" are malformed. For example, a plug-in hybrid Ford Escape under $80k should NOT be classified as an "SUV" and therefore eligible for the full rebate while neither a Ford Mach-e nor a Tesla Model y (5 seat) are eligible any rebate since they are not classified as "SUV"s. Requiring an electric vehicle to have a certain ground clearance or exceed a certain weight in order to be classified as an SUV is absurd. Increasing weight or ground clearance reduces efficiency, burns more fuel, reduces the whole benefit of incentivizing the switch to EVs. Please create a saner and better reasoned set of criteria for determining whether or not an electrified vehicle is or is not an "SUV". Perhaps base it on the amount of interior volume.
Joel Atyas	1/3/2023 19:37	The proposal for determining which electric vehicles will qualify for the federal rebate is in need of significant revision. Specifically, the proposed guidelines for determining whether or not an electrified vehicle can be classified as an "SUV" are malformed. For example, a plug-in hybrid Ford Escape under $80k should NOT be classified as an "SUV" and therefore eligible for the full rebate while neither a Ford Mach-e nor a Tesla Model y (5 seat) are eligible any rebate since they are not classified as "SUV"s. Requiring an electric vehicle to have a certain ground clearance or exceed a certain weight in order to be classified as an SUV is absurd. Increasing weight or ground clearance reduces efficiency, burns more fuel, reduces the whole benefit of incentivizing the switch to EVs. Please create a saner and better reasoned set of criteria for determining whether or not an electrified vehicle is or is not an "SUV". Perhaps base it on the amount of interior volume.
Chad Whitlock	1/3/2023 19:38	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full EV tax credit. Sincerely, Chad Whitlock Sent from my iPhone
Yarin Kessler	1/3/2023 19:39	efficient) SUV, which is absurd. Forcing a minimum weight on vehicles of any type in order to qualify is obviously counterproductive from an economic, emissions, and environmental standpoint. It's also absurd to offer tax credits to hybrid vehicles with sub-30 mile electric ranges, while fully electric Tesla vehicles that have 10x the electric range and many times the MPG equivalence are denied the credit. The qualification requirements for this program are ill-conceived, illogical, and incredibly counter-productive at every level.
David S	1/3/2023 19:40	Hello, I'm writing to let you know it doesn't make sense that the Tesla Model Y 5 seater is not included in the list of vehicles eligible for the $7,500 credit. Not only does it share the same specifications as other vehicles that were included, it's among the most American made vehicles in the world, built on American soil by Americans, using a large percentage of American parts! David Schnitzer Wantagh, NY
Glovna, Matt	1/3/2023 19:40	P. Matthew Glovna, CFP® Financial Planner A Member of The Resource Group• & Memberof Lincoln Premier Partners• [Image] Waypoint Partners | 100 Park Ave STE 425 | Orange Village, OH 44122-4242 Phone Direct: 216-591-2377 | Direct Fax: 216-591-2320 Email: Matt.Glovna@LFG.com<mailto:Matt.Glovna@LFG.com> website: www.waypointpt.com<http://www.waypointpt.com/> If you do not want to receive further emails or faxes from me, please call me at 216-591-2377, fax me at 216-591-2320, email me at Matt.Glovna@LFG.com or write me at Waypoint Partners 100 Park Ave STE 425, Orange Village, OH 44122-4242.
Priorukon123	1/3/2023 19:40	Tesla model Y should be qualify as an suv and therefore should qualify for the $7,500 tax credit. Tesla does not make 3 row model y .
Dan Ecclestone	1/3/2023 19:40	Please know the tesla Model Y 5 seater should be included for $7500 tax credit. Dan Ecclestone Sent from my iPhone
Ben Friedman	1/3/2023 19:40	Hi, The regulations need to be adjusted. The Tesla Model Y is classified as an SUV per the EPA. I drive one and all my DMV paperwork state it's an SUV as well. Seems like the vendetta against Tesla has clouded judgement but this needs to be fixed.

Name	DateTimeReceived	Body.TextBody
Andrew Castillo	1/3/2023 19:40	The way that the IRS has classified certain electric vehicles as SUV and non-SUV makes no sense. You classified the Tesla Model Y (5 door) as a sedan, when the EPA classifies it as an SUV, and it is listed as an SUV by every common measure. The whole purpose of the infrastructure bills was to encourage the purchase of EVs, and you are circumventing that purpose by applying some asinine definition of what an SUV is. Please change this to at least match what the EPA defines and actually encourage EV adoption. Sincerely, Andrew Castillo
Luke Richard	1/3/2023 19:40	To whom it may concern, I am very concerned that the Tesla 5 seater Model Y is not currently included in the EV Tax credit scheme. This is the epitome of an American made electric vehicle and should have always been included as the flagship example of what this scheme is designed to achieve. Please review the corrupt policy to ensure the 5 seat Tesla Model Y is available for the $7,500 credit. Sincerely, Luke B-C
Jeremy Treadwell	1/3/2023 19:40	please include the 5 seat Tesla Model Y for the $7500 EV tax credit. It's the right thing to do. Please do not be part of the corruption. We are watching. Sent from my iPhone
Benjamin Lerch	1/3/2023 19:40	THE TESLA MODEL Y 5-SEAT SHOULD QUALIFY FOR THE $7500 TAX CREDIT. THERE IS NO BETTER VEHICLE THAN THE MODEL Y 5-SEAT TO ACCOMPLISH THE GOAL OF EV ADOPTION. IT IS TOTAL NONSENSE TO EXCLUDE IT FROM THE TAX CREDIT.
Aaron Smith	1/3/2023 19:41	Please remove the weight minimum for SUV EVs. Why a Jeep with 21 miles electric but otherwise gas is getting the rebate but not all variants of the fully electric Mach-E and Model Y, makes no sense. Sent from my iPhone
Joseph Mack	1/3/2023 19:41	Dear IRS, The fact that the 5 seater Model Y is not part of the EV incentive program is absolutely bizarre. As a tax payer and voter I respectfully request that you fix this. Thank you, Joe Mack
rank3230@gmail.com	1/3/2023 19:41	It is messed up how the government is providing tax credits for vehicles that are not even fully electric while vehicles like the Tesla model y are not given a tax credit for this. Please also fix this inflation increasing spending bill which will not even help a majority of us citizens and is overspending especially in a time when inflation is high. Fiscally irresponsible.
brandon@360digital.pro	1/3/2023 19:41	The tesla Model Y, 5 seater should be included and silly that it's not from the beginning.
Avi Swerdlow	1/3/2023 19:41	I am disappointed that the Tesla Model Y is not included in the $7500 tax incentive. Given the car's efficiency, it seems as if we should be encouraging people to buy it rather than the opposite.
Dana Oredson	1/3/2023 19:41	Tesla Model Y is an SUV, no matter what the seating arrangement or weight. If weight of the vehicle determines if a vehicle is classified as an SUV, then that disincentivizes manufacturers from saving weight and making vehicles efficient. Please include Tesla Model Y (all variants) in Inflation Reduction Act incentives. It's highly questionable that Hybrids with tiny batteries have full incentive, but a fully-electric vehicle like the Tesla Model Y does not (or only does if it weighs a certain amount). Regards, Dana Oredson.

Name	DateTimeReceived	Body.TextBody
Paul Price	1/3/2023 19:41	As a citizen, taxpayer and Tesla owner I would like you to reconsider you implementation of the tax credit rules. Don't give inefficient hybrids the maximum credit. Reward efficient EV's with a tax credit. Don't use vehicle weight as a SUV credit. Regards, Paul Price Po Box 682174 Park city UT 84068 tel 435-655-1575 comments. Comments can be submitted by mail or email. For those submitting by email, you need to include OMB Control No. 1545-2137 in the subject line and send it to pra.comments@irs.gov. ---------- :)
Doug Green	1/3/2023 19:41	To whom it may concern, The Tesla Model Y 5 seater should be re-considered for the $7500 tax credit under the inflation reduction act. It is 100% electric, one of the most American made cars out there and by far the best example of a smaller full electric SUV. It seems silly that this variation of the Model Y was left out in the first place especially considering some of the car models that made it in. I appreciate the consideration. Thank you Regards, Doug Green Sent from my iPhone
Luke Ding	1/3/2023 19:41	My name is Luke Ding and I live in vancouver washington. I plan to buy a Tesla Model Y SUV, but the tax credits have brought ambiguity to my decision. I support all models of Tesla Model Y qualifying for the tax credit. It makes no sense and hurts our belief in government that a gas SUV with 20 miles of electric range qualifies for the EV tax credit but a Tesla Model Y does not. Luke
Vanishiva	1/3/2023 19:41	I think it is ridiculous that Tesla Model Y is not qualified for the EV credit.. All Tesla Models deserve to qualify with no exception. Please help correct this completely biased , unfair and bad mistake by the government. Regards Vani
Sean Reynolds	1/3/2023 19:41	I think it's a bit shady that the irs is bending the rules to make sure the model y doesn't qualify for the ev tax credit! I am genuinely confused about why politicians are opposed to Tesla because they create more of the vehicle in the USA than any other automaker. Please set this right. -- -Sean Reynolds
Camille Harman	1/3/2023 19:42	The Tesla Model Y should qualify for the EV tax credit incentive.
mamma.lords.0j@icloud.com	1/3/2023 19:42	The decision to exclude Tesla Model Y 5 seater EVs, is disingenuous to the mission and an abuse of our tax dollars.

Name	DateTimeReceived	Body.TextBody
J Adam Hinze	1/3/2023 19:42	Hello Andres Garcia, I'm writing to question why some SUVs were excluded from the IRA EV tax incentive? Can you please provide clarity on why the American made 5 seat Model Y I want to purchase doesn't qualify for the incentive when other 5 seat SUVs do? I do not need 7 seats and would prefer not to pay for an extra option I would never use to qualify. Are you able to share why this variant was logically excluded? Thank you, Jon Hinze
Daniel Riley	1/3/2023 19:42	The EV tax credit rules that are used to define what a SUV is need to be changed. All Tesla Model Y trims should qualify for the credit. The same goes for the Ford Mach E. Thank you for considering this feedback. Daniel Riley
Michelle Schwandt	1/3/2023 19:42	Good afternoon, My name is Michelle and I am confused as to how your department picks and chooses which vehicles get the tax credit. Tesla's Model Y 5 seater is not included in the $7,500 tax credit while other vehicles are. Please help me understand. Best, Michelle Schwandt
Emmanuel Fischman	1/3/2023 19:42	and while you gave the $7500 credit to hybrid vehicles and the electric ID 4 how is it even possible not to include the model Y??????? Please fix it because it looks very bad on democrats trying to take revenge on Elon musk while screwing so many people…… is this in what's on the president agenda? Thanks Emmanuel Fischman
Doug Kennard	1/3/2023 19:42	It's awful that the Tesla Model Y 5 Seat Long Range is NOT included in the IRA tax credit cap of $80,000. It should NOT be capped at $55,000, when Gas hybrids with terrible EV range are getting the $80,000 credit. Something is terribly wrong with your classifications. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Tesla Model Y 5 seat car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Regards, Doug Kennard
Larry G	1/3/2023 19:42	Tesla Model Y 5 seat vehicle should qualify for the tax credit. Meanwhile a 5 seat hybrid with 25 mile EV range gets the credit vs a Tesla with 330 miles. This makes no sense and should not be because the 5 seat Model Y version is too light. [cid:4fc06e71-02e1-4c75-bffd-dae00e682115@namprd09.prod.outlook.com]
ShotAmazing	1/3/2023 19:42	A Jeep that has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. Meanwhile, a tesla model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. This is ridiculous. Can't wait to fall behind to China. A concerned citizen.
Dan Herres	1/3/2023 19:42	Please include the Tesla Model Y into the $7500 rebate category. How does the Jeep Wrangler EV with gas motor get the $7500 and Tesla does not. It seems uncategorically unfair to not include the Y. Not sure if the IRS is displaying bias because Tesla does not have a union laborforce. It seems as if IRS is picking winners and losers.
Remco van den Elzen	1/3/2023 19:42	I think it's great that a lot of EVs are getting federal tax credits now. It seems wrong though to not have the Tesla Model Y qualify for those subsidies, while other (more pollutive) cars do. End customers should not be penalized for driving a fully electric vehicle simply because it's too light (and therefore, efficient). Thank you, Remco
Dat Kha	1/3/2023 19:42	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thanks.

Name	DateTimeReceived	Body.TextBody
Allen Patch	1/3/2023 19:43	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Allen Patch 12889 Annapolis Rd Rockton, IL 61072
Craig Fessel	1/3/2023 19:43	omitted is a travesty. Sent from my iPhone
flyboy82nd@gmail.com	1/3/2023 19:43	Good evening. In response to the rules for EV tax credits. The rules need changing. For a Jeep with 20 mpg and 21 miles total of electric capacity to get $7500 and many full electric SUVs like the Model Y and Mach E left out because they are 250 lbs too light is not acceptable. Thank you. Chris Hesse
Mister J'remy	1/3/2023 19:43	Model Y 5 seater SUV should be classified as an SUV. Sent from my iPhone
Steve Zap	1/3/2023 19:43	The Tesla Model Y is an SUV and should qualify for the Tax incentive despite not having 7 seats. Other SUVs qualify for this rebate despite having only 5 seats and they aren't even fully electric. Please include the Tesla Model Y on the list of vehicles that qualify for the full $7500 Tax Rebate. -Steve Zap
Greg O'Brien	1/3/2023 19:43	The Tesla Y Model should likely be upgraded to SUV status, going along with intent, since this is an SUV, all things considered. Taxpayers are confused and this should be examined closely to ensure intent matches reality. Thank you Greg
Sam Hendren	1/3/2023 19:43	Hello IRS Folks, I find it ludicrous and politically and poetically motivated that a 5-seat Tesla Y gets no credit while a gas guzzling "hybrid" does, specifically: • The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. • On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Fix this IRS! Sam
Valerie King	1/3/2023 19:43	I am writing to request all trims, styles, and price points of the Tesla Model Y and Ford Mach-E be awarded the full 7,500 Federal EV credit. I believe the intention of the bill is to include all vehicles mentioned above and not allowing those vehicles to receive the credit decreases the credibility of the federal government. Thank you, Valerie King-Peters
Enrique Moctezuma	1/3/2023 19:43	Hello, I am writing to communicate my frustration about the recent releases of IRS data on the new EV incentives. Tesla Model Y 5 seater should be included and silly that it's not compared to other larger, hybrid vehicles that run mostly on fuel.
Kyle Stricklin	1/3/2023 19:43	I am commenting on some of the absurdity in EV classifications that has been established. I had been considering buying a EV but the one I want (Tesla Model Y) apparently doesn't even qualify. Please classify vehicles that are all electric a blanket coverage status.

Name	DateTimeReceived	Body.TextBody
Joshua Ponsano	1/3/2023 19:43	Please include all models of the model y and Mach e in the IRA tax credit. It doesn't make sense to exclude the most efficient EV (model y) from a credit based on weight in favor for less efficient hybrids. Thanks, Joshua Ponsano Sent from my iPhone
Mikhaele Ible	1/3/2023 19:43	The EV credit presented is a bit flawed. Gas vehicles camouflaged as hybrids are getting the full $7,500 credit while the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. This isn't right and won't get America to the sustainable future we need. Please advise, Sent from iPhone
Todd Lee	1/3/2023 19:43	_____ _____ Confidentiality Note: This email message and its attachments are for the sole use of the designated recipient(s) or entity to which it is addressed. It may contain confidential information, legally privileged information or other information subject to legal restrictions. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon this information by persons or entities other than the intended recipient is prohibited. If you have received this message in error, please contact the sender and delete all copies of this message and attachments in all media. Thank You
Alex Ben	1/3/2023 19:43	Farzad Mesbahi, who pointed out this fact and received a response from Elon Musk, launched a petition titled, Fix the Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>. At the time of this article, the petition has 20k+ signatures. The petition pointed out that the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." The 5-seat variant of the Model Y needs to qualify up to the $80k MSRP limit like other less efficient SUVs. Please fix this gross negligence.
abraham navarro	1/3/2023 19:43	Please include Tesla Model Y in the tax credit. It's not right Tesla has been excluded. Abraham Navarro 281-455-5647 Sent from my iPhone
Chris Minshall	1/3/2023 19:43	To whom it may concern: I own several Teslas including a 5 seat Model Y that you are currently excluding from qualifying for the $80k SUV EV classification. This is absolutely ridiculous and needs to be corrected immediately. Its a travesty to see that you have made non-EVs like Hybrids qualify for this tax credit but not the most obvious best example of an EV that SHOULD qualify easily. Please correct this wrong and allow the 5 seat Model Y to qualify for the full $7500 tax credit by placing it in the SUV category with the $80k MSRP limit. Thank You. Chris Minshall
Ezra Hunt	1/3/2023 19:43	Please correctly classify the Tesla Model Y as an SUV. Ezra Hunt
Gustavo	1/3/2023 19:43	Dear IRS, I am writing to express our concern about the ruling on the Tesla Model Y SUV and the Ford Mach-E not being considered SUVs. I believe that this decision is misguided and request that it be reconsidered. The Tesla Model Y is a 5-seater SUV and should therefore be included in the SUV EV credit. Excluding it from this credit unfairly disadvantages those who have chosen to purchase a more environmentally-friendly vehicle. Additionally, we believe that the inclusion of hybrids with only 21 miles of electric range is also misguided. These vehicles do not have the same environmental benefits as fully electric vehicles and should not be eligible for the same incentives. We urge the IRS to reconsider its ruling on these vehicles and to provide equal incentives for those who have chosen to purchase fully electric SUVs. Thank you for your attention to this matter. Sincerely, Gustavo Covarrubias

Name	DateTimeReceived	Body.TextBody
john damoulakis	1/3/2023 19:43	Hi, I don't see why you wouldn't be fair in the classifications. Seems shady, I'm a tax payer why shouldn't I get the $7,500 EV TAX CREDIT on the Tesla Model Y but a gas Jeep would. Please make this right. John Damoulakis
Josh Bright	1/3/2023 19:43	The Tesla Model Y all configurations must have the Tax Credit. Absolutely ridiculous that Jeep that has an EV Range of 21 miles and the 20 mpg has the credit while the Model Y that is pure EV and gets a 114 mpge does not. The Cybertruck should also. Thank you for taking the time to receive feedback.
Jat	1/3/2023 19:43	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y We need all teslas to qualify for the tax credit. This is unfair to the EV community. Thank you.
Joe Borelli, MD	1/3/2023 19:44	Dear Madam or sir, I've heard that only the 7-seat Tesla model Y is eligible for the $7500 tax credit for SUVs costing up to $80,000. All versions of the Model Y should get such a tax credit. Don't we want to incentivize the most efficient, American made vehicles? It makes no sense to incentivize the sale of much less efficient, gasoline powered or hybrid vehicles. Please don't hesitate to contact me if you'd like to discuss further. Sincerely, A. Joseph Borelli, Jr., M.D. MRIatBelfair.com
Meladee Noble	1/3/2023 19:44	I think the Tesla Model Y 5 seat SUV should qualify for the 7.5K tax incentive. Meladee Noble-Carbajal Sent from Meladee's iPhone
Paul Hess	1/3/2023 19:44	I am writing to express my concern about the qualifications for the electric vehicle tax credit under the Inflation Reduction Act. It seems unfair that some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives, while some vehicles that use fossil fuels are classified as electric vehicles and eligible for the credit. As a consumer, I believe that the electric vehicle tax credit should be used to encourage the adoption of truly zero-emission vehicles, rather than subsidizing vehicles that still rely on fossil fuels. The primary purpose of this credit is to promote the use of clean, sustainable transportation, and it should be reserved for vehicles that meet this criteria. I urge the IRS to reconsider the qualifications for this credit and to prioritize the promotion of genuine electric vehicles over those that still rely on fossil fuels. Thank you for considering my comment. Sincerely, Paul Hess
Ian Clark	1/3/2023 19:44	Tesla Model Y 5 seat version should be included in the tax credit. Regardless of use on CEO, Tesla is helping to advance sustainable clean energy future and are American made. Please recognize this.
James Cho	1/3/2023 19:44	The IRS should allow the Tesla Model Y 5 seater to be eligible for the full rebate . Doesn't seem fair to the most efficient electric SUV out there. jamescho
Michael Austin	1/3/2023 19:44	Fix the Inflation Reduction Act EV Tax Credit to include Tesla Model Y. [cid:1857a3ba4e91d59b7601] -- Michael Austin 239.784.0481
Milford Ford	1/3/2023 19:44	To whom it may concern, I do think it's a bit unfair to not include all Tesla Model Y vehicles in the EV tax incentive, when all Mustang qualify, as well as sole gasoline vehicles. Please do the right thing and include all model Y vehicles. Very Respectfully, Milford L. Ford
Jack Robbins	1/3/2023 19:44	I am submitting my opposition to the Inflation Reduction Act provision that results in some variants of the Tesla Model Y not receiving credit from the IRA at all, while some vehicles that use fossil fuels do. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. This seems non sensical - all Y models should qualify. Jack Robbins

Name	DateTimeReceived	Body.TextBody
Vasyl Boychuk	1/3/2023 19:44	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Jose Posada	1/3/2023 19:44	I don't believe hybrids should be included in the tax credit since they have combustion engine. I do believe that Tesla Model Y 5-seater should be I included, and it is silly that is not from the beginning. Thank you
Ron	1/3/2023 19:44	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves to be classified as an SUV. Thanks Ron
WHAT MATTERS MOST TRUTH	1/3/2023 19:44	The Model Y 5 seater not being considered an SUV and not qualifying for the pending tax credit does not seem sensible at all. I feel it should be included. As the 7 seater is currently according to current guidance.
Dave Brushett	1/3/2023 19:44	Good evening, The 5-seat Tesla Model Y SUV does not qualify for the $7500 credit in the Inflation Reduction Act but some less efficient 5-seat hybrid SUV's do qualify. This seems like discrimination or just bad policy. We should be encouraging all-electric vehicles. Please fix this. A concerned American Citizen, Dave
Mingson Wang	1/3/2023 19:44	Please remove the hybrids that get 21 - 40 miles of pure electric range from the list of vehicles that qualify for the EV incentive. As a United States citizen and a tax payer, this is a terrible use in our transition to a carbon neutral society. Let us incentivize real EV's like the Tesla Model Y 5 seater which is more American made than any other car. Americans should drive the most American EV and be proud! Sincerely, Mingson Wang 650-245-1658
Lionel Sabbah	1/3/2023 19:44	Model Y should qualify for tax credit. I think tesla Model Y 5 seater should be included and silly that it's not from the beginning. Car is green and made in the US. We should provide incentives to this car in lieu of hybrids.
Joe Cooper	1/3/2023 19:45	To whom it may concern, I worked my butt off to afford a tesla model y to be environmentally concious and fully electric. It is beyond comprehension that I would not be allowed to use the EV tax credit for a fully electric vehicle just because it is over a made up price threshold. I do not think the EV credit should apply to cars that are not fully electric just because they cost less than fully electric vehicles. This is just simply wrong and the rule needs to be changed. Please advise, Joe Cooper Joecoop55@gmail.com
Kevin Huynh	1/3/2023 19:45	Hi IRS, I'm reaching out to comment on the unfair treatment of EV vehicles in the new tax credit for environmentally friendly cars. The classifications of certain vehicles that are SUV as sedans sections off a huge group of cars from Ford and Tesla who are US manufactures from qualifying for the tax credits while cars that are simply hybrids getting horrible GAS mileage are included in the tax credit. I suggest that the IRS revise their list and take in consideration the fuel usage as well as the classifications of vehicles when providing this tax credit. Thanks Kevin
Chris Butler	1/3/2023 19:45	The Tesla model Y needs to be classified as an SUV as it is by NHTSA and the EPA. Your classification of this vehicle is wrong and your choice to include inefficient gas guzzling hybrids is also wrong. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Ville Witt	1/3/2023 19:45	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I don't see the common sense of having the INTENTION of an EV tax credit given to cars like hybrid Jeeps, but not the Tesla Model Y. This reduces trust in our society and feels more like corruption. To help increase trust in our Republic, please revise the decision. Best regards, Ville Witt
Larry G	1/3/2023 19:45	> Tesla Model Y 5 seat vehicle should qualify for the tax credit. Meanwhile a 5 seat hybrid with 25 mile EV range gets the credit vs a Tesla with 330 miles. > This makes no sense and should not be because the 5 seat Model Y version is too light. [cid:6db306c2-550c-4b56-aef0-1118dfec406b@namprd09.prod.outlook.com] >
Rick Wolkenberg	1/3/2023 19:45	Regarding the electric vehicle tax credits qualification, please explain how the number of seats in an SUV is a criteria in determining qualification. There are many other 5 seats SUV's on your qualified list. How is the Tesla Model Y 5 seat excluded from your list? This makes no sense! Richard Wolkenberg
Luke Richard	1/3/2023 19:45	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of this scheme. Sincerely, Luke B-C
Dimitry Berger	1/3/2023 19:45	Tesla Y 5 seats is SUV and should be in 80K basket. It is really unfair.
Brian OConnor	1/3/2023 19:45	The Jeep below has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y Performance SUV is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. So you are awarding people purchasing ICE cars impacting global warming while buying a full BEV does not qualify. Please make this right. Thanks, Brian O'Connor [cid:be7e1c0a-a02f-4f12-bb91-058ed06b2ab4@namprd09.prod.outlook.com] [cid:2d76a879-8a54-4fea-bed2-585ef02f2b96@namprd09.prod.outlook.com]
Shmuel Dubinsky	1/3/2023 19:45	Hi, Please include all variants of tesla model Y in the IRA tax credit. Thanks
Joe Win	1/3/2023 19:45	There is a huge mistake in the list of qualified vehicle for new $7500 credit. For example: The Jeep that has a GAS engine and gets only 20 MPG. It has 21 miles of electric range and It gets a $7,500 EV Tax Credit. The Tesla model Y 5 seater is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. BUT IT DOES NOT GET A $7,500 EV TAX CREDIT. This is a huge mess up. Fix it!
Austin Tebbe	1/3/2023 19:45	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.

Name	DateTimeReceived	Body.TextBody
Yazen Karadsheh	1/3/2023 19:45	Dear IRS, I am a USA citizen and tax payer. I was shocked that Tesla model y not qualified as SUV for the tax credit while hybrids with much smaller battery gets full credit. This defeats the purpose of accelerating the EV transition and not fair for customers and hardworking Tesla employees that started this transition. Thank you! Yazen Karadsheh Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
David	1/3/2023 19:45	Therefore more fuel efficient vehicles such as the Ford Mustang Mach-E and the Tesla Model Y should receive higher MSRP limits for rebates than less fuel efficient vehicles such as Jeep Wrangler Hybrid. But current MSRP limits seem to only be taking vehicle weight into account, not vehicle classification or fuel efficiency.
Warren Redlich	1/3/2023 19:45	Hi. As an EV fan and owner it seems odd to me that some versions of the Ford Mustang Mach-E and Tesla Model Y don't qualify for SUV status for the IRA tax credit. I know more about the Model Y as I have friends who own them and I've driven one. I sat in a Mach-E once. The 5-seat version of the Model Y is not very different from the 7-seater. There are plenty of vehicles considered SUVs that are similar to the Y 5-seater. Please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that's the intent of the IRA. Thank you Warren Redlich Cape Canaveral, Florida -- Warren Redlich
Emmanuel Fischman	1/3/2023 19:45	Thanks Emmanuel Fischman Begin forwarded message: From: Emmanuel Fischman <im455@aol.com> Date: January 3, 2023 at 6:42:20 PM CST To: pra.comments@irs.gov Subject: Model Y incentive Why do we even have to comment on model y not being included in the $80k suv tax credit incentive? This is the most efficient suv on the market and while you gave the $7500 credit to hybrid vehicles and the electric ID 4 how is it even possible not to include the model Y??????? Please fix it because it looks very bad on democrats trying to take revenge on Elon musk while screwing so many people…… is this in what's on the president agenda? Thanks Emmanuel Fischman
Mike Ryder	1/3/2023 19:45	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5-seat version). As a consumer, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. This is especially shocking given it is classified as an SUV from NHTSA themselves! Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Sad to see the state of affairs of these details…I expect to see them changed asap! Mike
wilhelm Schmidt	1/3/2023 19:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Ben C	1/3/2023 19:46	Hello, My name is Ben Connolly and I am from western Massachusetts. I would like to see the tax credit area of the inflation reduction act modified so it is more fair to electric vehicles. Specifically I would like to purchase a 5 seat tesla model Y but it doesn't qualify. If it were heavier and less efficient then it would qualify. This logic doesn't make sense and I think it should be changed. Thank you, Ben

Name	DateTimeReceived	Body.TextBody
Brian Kennedy	1/3/2023 19:46	Dear IRS, It appears that you have people who are not familiar with EV's making policy on the EV tax credit. Please correctly categorize the Model Y as an SUV. The fact that it's capable of holding 7 seats should be more important to you than wether every one of the vehicles actually has 7 seats. It's American made, safe and a revolutionary technology. If you continue to show such anti-Tesla bias, this will certainly end in the courts… and you won't prevail. Do your jobs. BK
Shane Russell	1/3/2023 19:46	Very unfair how Tesla model Y and Ford Mache don't qualify for the ev tax credit but fake "plug in" hybrids do.. disgraceful
Robert Bannister	1/3/2023 19:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Clark Bannister
Scott Gilger	1/3/2023 19:46	The Tesla model y is an electric vehicle and an suv. I was planning on buying one utilizing the proposed tax credits but was upset that certain models were excluded from the irs list. Please allow all Tesla models to qualify for this credit. It is good for our children's future and environment! -- Thank You, Scott Gilger GILGER CONTRACTORS www.gilger.com<http://www.gilgercontractors.com> Mobile: 512.786.0218 email: sgilger@gilger.com<mailto:sgilger@gilger.com>
Alfred Banks	1/3/2023 19:46	Andres, Good evening. Please reconsider adding the American-made vehicle, "Tesla Model Y (5-Seat)" to the "$7500" EV Tax credit. The vehicle is completely electric unlike some of the "hybrids" you have provided the credit to. Thanks in advance! Alfred Banks - Proud American and future Tesla Y owner Sent from my iPhone
Matthew combs	1/3/2023 19:46	Tesla model Y should receive a EV $7,500 tax credit Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Charles Nordeen	1/3/2023 19:46	you have the audacity to play politics with our earth. It makes no sense based on everything I've read. Please accelerate progress and give them both the tax credit. Totally nuts that that isn't a given when you have hybrids with 25 miles compared to 300 plus Charles Nordeen Commercial Director @ The Garage <https://www.the-garage.tv/> 646.505.8003 | charlesmn@mac.com<mailto:charlesmn@mac.com> | CHARLESNORDEEN.COM<https://charlesnordeen.com/> | INSTA<https://www.instagram.com/charlesmn/> | LinkedIn<https://www.linkedin.com/in/charlesnordeen/> Personal Representation @ Dubay.tv<https://dubay.tv/>
Dom G	1/3/2023 19:46	lighter weight. It should not be penalized for efficiency. This is an American built vehicle with the largest percentage of American made components. I do not believe any plug in hybrids should qualify unless they do more than 40 miles of all electric range without requiring the gas engine to be started. When running the hybrid should get better than 45 mpg or it should also not qualify. At this point we need to encourage the American companies to build efficient EVs or we are going to be destroyed by foreign competition in a very short period of time. Sincerely, Dominic Giambo
Daljit Singh	1/3/2023 19:46	Some pure EVs such as Tesla Model Y 5 seater are not qualified as SUV. However, 7 seat version is qualified. Both SUVs are of same size and dimensions. At the same time there are some PHEVs with 21 miles EV range are qualified for full $7500. Please fix it.. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Hunter M	1/3/2023 19:46	By making it so only the heavy SUVs there is an incentive to create less efficient and worse technology vehicles. Incentivizing PHEVs $7,500 the same amount as a full EV is also dumb because they pollute way more and are not the technology of the future. China will easily pass us if we incentivize a 20 mile electric range Jeep over the tesla and Mach-e
Jeff Greenfield	1/3/2023 19:46	I would like to express my disappointment with not seeing the Tesla Model Y on the list of the products eligible for the rebate. I want to buy an American made, all electric SUV with industry leading safety for my family. This rebate is important for me to be able to afford it. I don't understand why similar cars with worse specifications would qualify but not the Tesla Thank you for your time Jeff Greenfield
Arthur Perry	1/3/2023 19:46	Hi, I am reaching out regarding public comments on the "EV" tax incentive. I believe that the ratio of electric to gas usage in a car should be what determines the tax credit incentive. I understand rewarding all electric cars could be damaging to certain companies and, in turn, the economy so I certainly understand why hybrids are being rewarded. However, it seems outrageous that some extremely efficient all electric vehicles are not being awarded this incentive while hybrids are despite being classified as SUVs by other organizations. Thanks, Peter
chad wales	1/3/2023 19:46	I am deeply troubled with the Structure of the IRA and its use of American's tax dollars to be used to subsidize the cost of EV's, yet it includes hybrids. These vehicles are not Battery Electric Vehicles and they still emit toxic fumes as a gas internal combustion engine is the main source of power. Also, whoever wrote the guidelines was clearly not well informed into what makes EVs efficient. There are qualifications that the vehicle must be a certain weight to qualify an SUV. Efficiency of electric vehicles comes from simplification of components and reduction of weight. Cars with the greatest range and efficiency should be the cars that qualify. Not cars that weigh a certain weight or have a certain clearance height. Thank you for hearing my thoughts and opinions on this matter and I hope that you take the time to rethink the subsidies and your methodology for which vehicles qualify. Best regards, Chad Wales -- Chad M. Wales 734.417.7023<http://734.417.7023/> | chad.m.wales@gmail.com<mailto:chad.m.wales@gmail.com> Find Me: LinkedIn<http://www.linkedin.com/pub/chad-wales/22/b14/53a/>

Name	DateTimeReceived	Body.TextBody
Loyal Merrick	1/3/2023 19:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Gary Lavin	1/3/2023 19:47	I am confused as to why the 5 seat version of the Tesla Model Y is not eligible for the tax credit. This is the most popular car period in California (including all non electric). Why would it be excluded? Regards Gary, +1.858.776.2646
Jeff Ford	1/3/2023 19:47	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Sent from my iPhone
Derek Pierce	1/3/2023 19:47	The Tesla Model Y 5-Seater should absolutely be included in your electric vehicle robin hood initiative also known as the IRA. This is me voicing my opinion! Reference this link for more details to my complaint. https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/ Thank you for your time and will be looking forward to a correction. Regards, Derek Pierce Mobile: 281.799.3750 derekpierce84@live.com
cole price	1/3/2023 19:47	The tesla model y should completely be eligible for the $7500 tax credit. It's wrong to not allow because of the weight of the car. The weight directly correlates to efficiency. Since this tax credit is for the health of the environment by getting people to buy more efficient cars. It is completely wrong to penalize tesla for making a more efficient car than the out of date standards of what a SUV is considered. Please rethink this choice. Also tesla is the most American made car made. Support American manufacturers please!
Brayton	1/3/2023 19:47	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Vishwas Basarkar	1/3/2023 19:47	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.
Shainil Shah	1/3/2023 19:47	Hi, I believe for a fact that this is policy is made to prop up any company not named Tesla. If this incentive is to truly increase EV adoption then a 5 seater Tesla Model Y should not be capped at 55K. The current administration's pro-union stance seems to be a attempt to alienate other companies and prop up these other companies for favor and political clout. There a also "Electric Vehicles" that have no business being qualified for any incentive. If your not going to fully incentivize the largest American EV maker, then this is a bandaid with holes for climate change and energy security. Thanks.
Matt Zebert	1/3/2023 19:47	Hi, As an engineer it’s incredibly frustrating to see how this is being qualified. Your own EPA considers it an suv but you don’t? How absurd - number one selling pure ev brand on the planet. - pioneer in the ev market, the exact one you’re trying to incentivize. Shouldn’t you want to include it? Don’t we want to incentivize people to guy buy evs instead of gas guzzlers ? And this is pure ev! Not even a hybrid. So disappointing and I really hope you reconsider. Best, Matt

Name	DateTimeReceived	Body.TextBody
Ben Talmi	1/3/2023 19:47	To whom it may concern, It is deeply concerning that the Tesla Model Y 5 seat edition is NOT eligible for the federal EV tax credit. This specific EV is on its way to becoming not only the number one selling EV in America but the entire world. This EV will be made 100% in America and is VITAL to America maintaining its leadership position. It makes no sense whatsoever that a 100% American made EV that is ready to ship immediately will not be included in an EV tax credit. Please rectify this issue immediately and make the Tesla Model Y 5 seat edition eligible for the $7500 tax incentive. Thank you very much. -- -Ben Ben Talmi<http://bentalmi.com/> Greylock Records<http://www.greylockrecords.com/> 413-329-5550
Ming Dong	1/3/2023 19:47	I strongly think that Tesla Model Y 5 seater should be included for the $7,500 credit and it is silly that it’s not from the beginning. Tesla is the most efficient EV manufacturer in the USA and including a sales credit for Model Y 5 seater is beneficial for a sustainable future of the USA. Ming Dong Professor, York University
Ryan Barnes	1/3/2023 19:47	IRS- As a whole the tax credits for plug in hybrids is just completely unhelpful for future energy needs and goals of our country. Dont think thats a comment you can act on. At minimum its clearly unfair the tesla 5 seat mode Y suv should be at the $80k marker with all other types of suvs. We should not be incentivizing making less effecient cars Thank you, Ryan Barnes - Philadephia
Khai Tran	1/3/2023 19:47	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning. Christian Tran
Will Miller	1/3/2023 19:48	I believe the proposed tax credit is unfair to Tesla vehicles, especially with regards to the Model Y 5-seat configuration. There is no evidence or metric that would position that vehicle for a credit lower than it's peer set. Furthermore, brief investigation into the list of vehicles eligible returns obvious misapplication of credits when vehicles such as hybrids with minimal battery architecture enjoy the higher end of tax benefit for no obvious or inobvious reason. I would like the metrics for applicability to be equally applied and it is obvious that is not the case as it stands. Thanks, Concerned Voter and American Will Miller 4109252202 -- William W. Miller Fordham Gabelli School of Business Finance MBA PurpleState - Founder (410) 925-2202 willmiller13@gmail.com<mailto:willmiller13@gmail.com> [https://ci3.googleusercontent.com/mail-sig/AIorK4ypYosmSjtQbKMUH_XSPaMZC6osqA19CJkqQWzC54wsSMKnouZZLnuaRiQij_c6bX1eZcmfoEc]
Randy Hinton	1/3/2023 19:48	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Joe	1/3/2023 19:48	Like many others, I am writing to express my concerns about the recent decision by the IRS on which vehicles qualify for the electric vehicle tax credit. It appears that the Tesla Model Y 5 seater, a purely electric vehicle, is not classified as an SUV by the IRS and therefore does not qualify for the credit whereas other similar sized 5 seater vehicles are classified as SUVs and despite their low electric range (hybrid) qualify for the tax credit. This seems to be contrary to the intent of the bill to encourage electrification of vehicles in order to reduce fossil fuel emissions. Tesla has an all electric fleet yet it seems that they are being unfairly treated when compared to other legacy auto manufacturers who are being incentivized to continue a largely gas powertrain (hybrids). Maybe this is not the intention, but many including myself are concerned that our government agencies are catering to certain labor lobbies and failing to use our tax dollars as intended to encourage and reward companies like Tesla that have invested heavily in electrification and singlehandedly jump started the clean energy vehicle movement in the car industry. Thank you for your consideration. Sincerely, Joseph Park
Phillip Burns	1/3/2023 19:48	The Tesla Model Y is classified as an SUV because it is a larger vehicle that is designed for utility and off-road capability. It has a higher ride height, more ground clearance, and a more spacious interior than a typical car. It also has available all-wheel drive and the option for a third row of seating, which are features commonly associated with SUVs. Thanks Phillip O. Burns
Miguel Hernandez	1/3/2023 19:48	Dear IRS, I am writing to express my concern about the electric vehicle tax credit qualifications. It has come to my attention that some variants of the Tesla Model Y and the Ford Mustang Mach-E are not eligible for the credit, while certain hybrid vehicles that use fossil fuels are classified as electric vehicles and do receive the credit. I believe that this is a gross misuse of taxpayer dollars and goes against the original intent of the Inflation Reduction Act. It is especially frustrating to see pure electric vehicles like the Tesla Model Y, which have impressive efficiency and range, not receive the credit while inefficient gas-powered vehicles do. I strongly urge the IRS to take action to fix this issue. The ideal solution would be to remove incentives for all hybrid vehicles and only offer them to pure electric vehicles. However, at the very least, I request that the SUV/non-SUV rules be applied fairly and consistently across all vehicles in order to correctly incentivize automakers and the public. I hope that the IRS will take this opportunity to demonstrate to the American taxpayer that these categorizations are being done in error, rather than being the result of negligence or corruption. Sincerely,
Julie Lindner	1/3/2023 19:48	Please change the way you classify all configurations of the Tesla Model Y to an SUV so they qualify for the tax credit. Secondly, no gasoline using hybrids should be included as they are in no way functional as an EV except for very short distances. This defeats the stated purpose of the credit.
Son Pham	1/3/2023 19:48	The Tesla Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. The MSRP for the Tesla Model Y 5-seats versions should all be raised to $80,000 same as the 7 seats version because they're the same car in every ways except the two extra seats instead of cargo space. The IRS should fix this as it will benefit the US citizen greatly and as the law passed by congress intended. Thanks, Son
Joshua Spears	1/3/2023 19:48	To whom it may concer: The 5 seat model Y from Tesla should qualify for the tax credit. Half the cars that you have listed to qualify should not. They are not EV's they are hybrids. Stop the biased nonsense. Joshua Spears Sent from Joshua Spears iPhone

Name	DateTimeReceived	Body.TextBody
Eric Murray	1/3/2023 19:48	Hello, I am writing to you to comment on the IRS guidelines for EV tax credits. The 5 seat model Y should be classified as an SUV, and I think it’s a mistake to exclude it from the 80k cap. How is this justified with hybrids from foreign manufacturers qualifying for this credit? This gives the the illusion that the IRS is corrupt, and I hope it changes. Thanks. -- Eric Murray University of Delaware '17 B.S. Finance Economics Minor (516) 361-3196
Franco Grisafi	1/3/2023 19:48	Only cars that should qualify are 100%. No need to punish Tesla model y Sent from my iPhone
Sushil Mathakari	1/3/2023 19:48	Dear Officer, I am considering buying a Tesla Model Y 5 seater and it is classified as an SUV as per DMV however it is not eligible for IRS tax rebate of $7500. Please add it to the rebate list like other similar clean vehicle SUVs are included in the list. Best regards, Sushil Mathakari 4087992339
Allen Herrera	1/3/2023 19:48	Teslas Model Y in all configurations should be an SUV and qualify for the 7500 credit.
Andrew H	1/3/2023 19:48	I think it is utterly ridiculous that a half-gas powered jeep that has 20 miles of electric range gets a $7500 tax credit but a fully electric Model Y tesla is not considered for the $7500 tax credit. This to me indicates favoritism and is a perfect example of a government agency mucking up something that should be pretty straight forward. I want to buy an electric car but i dont want a poorly made jeep. I would rather put my money towards a reliable electric vehicle. Stop having favorites and start treating the car companies fairly. Give me a $7500 tax credit for the Model Y i want to purchase. -Andrew Haslett
Pablo Vela	1/3/2023 19:48	I am writing to request that the Tesla Model Y 5 seater long-range be included in the list of vehicles eligible for the $7500 tax credit. I am a strong believer in the benefits of electric vehicles, both for the environment and for personal cost savings. The Model Y 5 seater long range is a particularly impressive vehicle, with a range of over 300 miles and a reputation for safety and reliability. I understand that the tax credit is intended to encourage the adoption of electric vehicles, and I believe that the Model Y 5 seater long-range is an excellent candidate for this credit. It is an innovative and high-performing vehicle that would make a significant contribution to the transition to a cleaner, more sustainable transportation system. I hope that you will consider my request and give the Model Y 5 seater long-range the recognition it deserves as a leading electric vehicle. Thank you for your time and consideration. Sincerely, Pablo
Shainil Shah	1/3/2023 19:49	Hi, I believe for a fact that this is policy is made to prop up any company not named Tesla. If this incentive is to truly increase EV adoption then a 5 seater Tesla Model Y should not be capped at 55K. The current administration's pro-union stance seems to be a attempt to alienate other companies and prop up these other companies for favor and political clout. There a also "Electric Vehicles" that have no business being qualified for any incentive. If your not going to fully incentivize the largest American EV maker, then this is a bandaid with holes for climate change and energy security. Thanks.
Sri Panduranga	1/3/2023 19:49	Thank you for considering the feedback. In my opinion, Tesla Model Y (5 seater) is SUV and fully electric - it should be classified as SUV and enabled $80,000 EV credit instead of just $55,000 EV credit Thank you again! Regards Sri -- Best Regards, Sri Panduranga
Bill Stout	1/3/2023 19:49	Not including the Tesla Model Y or the Ford Mach E - both true EVs is absolutely ridiculous.

Name	DateTimeReceived	Body.TextBody
Stefan Birkner	1/3/2023 19:49	Hello, I believe the EV Tax Credit should be given to only fully electric cars. Doing this would incentivize for consumers like myself to make the move to electric and not depend on fossil fuels. Moreover, I believe certain cars variations such as tesla Model Y should all be included with the tax credit. Additionally, premium cars such as the Tesla Model X and Model S should also be included in the tax credit. Including hybrids that only have on average 25 miles of electric will not convert consumers to electric as most of their tank is gas. Additionally, incentivizing consumers who like premium cars with a tax credit will heavily motivate them to make the move as well. Thank you very much for your time!
John Braden	1/3/2023 19:49	I wanted to comment that the IRA should only include battery electric vehicles- not hybrids. Also, the model Y 5-seater should be classified as a SUV as that is how the EPA classifies it. Regards, John Braden 503-550-9032 Sent from my iPhone
mallasani@gmail.com	1/3/2023 19:49	Dear IRS, I strongly think tesla Model Y 5 seater should be included and silly that it's not included, it is a pure electric vehicle built on American soil, it looks like the bill is drafted in such a way that Tesla will be punished and Legacy auto get advantage even if the cars are not as superior as Tesla cars. Sent from my iPhone Sincerely Venkat Mallasani
Nicholas Chan	1/3/2023 19:49	I believe the Tesla Model Y 5 seater should be included in the credit. It doesn't make sense to exclude it because Tesla optimized the car to be hyper efficient that it doesn't meet the weight requirements.
Krishna C Palavarapu	1/3/2023 19:49	Regarding the IRS tax credits for the EV vehicle purchases, Tesla Model Y 5 seat all variants is not being considered as an SUV and the limit is set at $55,000 at the moment. Tesla Model Y 5 seater is a SUV and it should get $80,000 MSRP limit in my opinion. Thanks for inviting us to comment on this matter! Regards Krishna
MR Rogers	1/3/2023 19:49	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Adam Engel	1/3/2023 19:49	The fact that hybrid vehicles are even on the tax credit list is crazy. The Tesla model y should receive the same or more tax credit than hybrid vehicles. Best, Adam Engel Running Robots, Founder http://runningrobots.com <http://runningrobots.com/> 1232 Teg Drive Iowa City, Iowa 52246 Office: 319-359-3350 Cell: 319-333-9320 Schedule a meeting: GetMeaRobot.com<http://getmearobot.com/>
Gemma Paris	1/3/2023 19:49	To whom it may concern, I am very concerned that the Tesla 5 seater Model Y is not currently included in the EV Tax credit scheme. This is the epitome of an American made electric vehicle and should have always been included as the flagship example of what this scheme is designed to achieve. Please review the current policy to ensure the 5 seat Tesla Model Y is available for the $7,500 credit. Sincerely, Gemma
Ben Copeland	1/3/2023 19:49	While I appreciate the government's continued investment and allocation of investments in electric vehicles and infrastructure, Tesla is a global leader of electric vehicles and has the most advanced technology available to consumers. Tesla's supercharging infrastructure allows the owner of a Tesla to travel anywhere in the United States and in many places around the world. This is very important to the wide adoption of electric vehicles. Please add the Tesla Model 3 and Model Y to the list of vehicles available for tax incentives. Contrary to common belief, Tesla Model 3 and Y owners are not any wealthier than the average car buyer and adding these vehicles to the incentive would allow an even larger group of individuals to purchase these cars. Thank you.

Name	DateTimeReceived	Body.TextBody
F The Pump	1/3/2023 19:49	Looking over the list of so called EV's that starting in 2023 do he do not qualify for the tax credits, I see some very weird so called EV's getting the tax credit and some EV's that do not. Mustang Mach e- Full BEV- should be an EV not a car. Tesla Model Y 5 Seater, listed as needing to be under 55k to receive credit but 7 seat Tesla Model Y needs to be under 80k? Doesn't make sense. Jeep Wrangler Plug in Hybrid gets an mpge of 20 miles and an EV range of 21 miles but qualifies as a SUV and gets the credit if under 80k. Why is this considered qualifying for the EV credit with 21miles of EV range and an mpge of 20. You are incentivizing buyers to buy a very fuel inefficient vehicle with tax credits that are meant for very efficient EV's. Can you explain why? Thank you! Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
nickymidnite (null)	1/3/2023 19:49	The Tesla model Y is clearly a SUV I should know I have one already. It is really bad that pure EVs including the ford Mach E are not getting the tax credit yet card with a gas engine are getting $7500! That is crazy! It's a bill for EVs! Which do not have a gas engine inside of them! Thanks, Nick Carulli
Mikey H	1/3/2023 19:49	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
ali sailan	1/3/2023 19:49	I believe that the Tesla model Y 5 seater should definitely be included in the EV tax credit. It's not right that it wasn't included in the first place. Sent from my iPhone
GREG WALDO	1/3/2023 19:49	The IRA should include the Tesla Model Y 5 seat SUV. Sincerely, Greg Waldo Sent from my iPhone
Ryan Dominick	1/3/2023 19:49	The Tesla Model Y five seat option should be included in the new Inflation Reduction Act. It should fall under the higher $80,000 since it is the same exact size as the 7 seat variant. Also, people who purchase an EV anytime in 2022 should be able to qualify as well. Respectfully, Ryan Dominick 909-560-4764
Jonathan Crites	1/3/2023 19:50	To whom it may concern; This email is to express my extreme displeasure in the way the IRS has defined which vehicles qualify for the federal tax credit in regards to electric vehicles. It is wrong not to include all models of the Tesla model Y, specifically the five seat version. It seems against what the spirit of the law was written for in trying to promote the transition to electric vehicles. This is one of the most fuel, efficient vehicles, and should be categorized as a SUV and not a sedan and the MSRP limit should be adjusted. Thank you for your consideration in taking another look at this as accelerating our country towards an electrified future and away from fossil fuels is very important to me and my children. Sincerely, Peter Crites
Hans Kumar	1/3/2023 19:50	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning Thanks, -Hans
Ross Rohrer	1/3/2023 19:50	Electric vehicle tax cretic should apply to only electrical cars or cars that get more than 250 miles of electric range. It is silly that you leave out the best EV's from the tax credit. Teslas model y and 3 should definitely be part of it.

Name	DateTimeReceived	Body.TextBody
Scott Heichel	1/3/2023 19:50	Mr. Garcia and Whomever Else It May Concern: The IRS interpretation of the electric vehicle tax credits in the awkwardly-named Inflation Reduction Act is a complete and total sham - as I'm sure you're aware by now. How could the IRS possibly think that a Jeep Cherokee Hybrid with TWENTY FIVE MILES of electric range should qualify for a $7,500 Federal Tax Credit, while the purely electric Tesla Model Y with THREE HUNDRED MILES of purely electric range does not qualify. In what sane world does that make any sense whatsoever? Unfortunately, we have come to expect this pure and total incompetence from our government. It's a disgrace, quite honestly. I am embarrassed as a tax-paying citizen of this country. China will most certainly pass an electric vehicle credit that achieves what this bill was supposed to achieve.. and they will do it the right way because they don't have these asinine political infights that are destroying us from the inside. To quote Nancy Pelosi, "I would say Good Morning, but it MOST CERTAINLY is not one". Thank you for at least hearing public comment on this matter. For whatever that is worth. Scott Heichel
Owen Zhao	1/3/2023 19:50	Dear Sir/Madam I think Tesla Model Y seater should be included from the beginning of the EV tax credit. Thank you Owen
bedfordfsbo@gmail.com	1/3/2023 19:50	I stongly believe that Tesla Model Y 5 seater should be included. It is an oversight that it has not been included from the beginning of the IRA.
Richard Kwiat	1/3/2023 19:50	I'm a lifelong Democrat. I think it is outrageous that a bill intending to speed up our transition to battery electric vehicles and to "say goodbye to the pump" as President Biden has said is rewarding so many gas powered vehicles with tiny batteries while leaving out the most popular electric vehicle in the world, the Tesla model Y. This moves stinks of corruption as a favor to the UAW and paints this administration as corrupt and intending to harm Tesla when they are responsible for moving toward electric vehicles in the first place. Please reconsider. I already have a model Y so this is not for me, but it just looks terrible. Sincerely, -- Richard Kwiat
Maria Tovar	1/3/2023 19:50	All Tesla Model Y & 3 should be eligible for the $7,500 tax credit. I used to own a model 3 and now own a model y and they are the safest cars and help the environment. EV tax credit should be for EV cars.
Satish Gannamaneni	1/3/2023 19:50	Tesla Model Y 5 seater should be included in the $7500 EV tax credit. The Model Y is the most efficient electric vehicle available in the current market. How can less efficient EV get $7500 credit, but not the Tesla Model Y 5 seater. Please include Tesla Model Y 5 seater for $7500 EV tax credit Thank you
Gianmatteo Costanza	1/3/2023 19:50	Dear sir or madam, The EV tax credit was designed to incentivize middle class Americans to buy electric vehicles, to help move the whole country away from polluting fossil fuels to efficient and environmentally friendly electric vehicles. Additionally, the rules were intended to incentivize car manufacturers to build and assemble the vehicles and batteries in the United States. Looking at the proposed rules, they clearly fall short. Tesla cars, especially the Model Y, which are the most American-produced EV cars to date, are subjected to an arbitrary rule in being categorized as SUV (with a higher price limit) if a 7 seat configuration, the 5 seat configuration is categorized as sedan (with the much lower price limit). Supposedly this is due to the fact that the weight of the vehicle is used to classify between sedan and SUV. This is patently nonsensical, and counter to the basic premise of the law to incentivize efficient and environmentally friendly cars. If heavy cars get subsided, it is actually counter-productive! SUVs that are built more light and efficient, should not be penalized! The incentive should go to vehicles that offer the best to society. The most energy efficient, the most locally produced. Please revise the rules to reflect the higher-order objectives of the law. Best regards, Gianmatteo Costanza

Name	DateTimeReceived	Body.TextBody
Ron Baakkonen	1/3/2023 19:50	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Ron Baakkonen
Matt Aarstad	1/3/2023 19:50	Hello, I am writing to voice displeasure in the fact that the Tesla Model Y 5 seat version is not classified as a SUV. It makes little sense that this car does not qualify for the EV tax credit when other vehicles that can travel only around 20 miles on a charge and then get less than 20 mpg after that qualifies. The Model Y is far better for the environment than the Jeep and many other SUVs that qualify. Thanks, Matt A
Mike Deese	1/3/2023 19:50	Please include all versions of the model y tesla in the 7500 dollar rebate as this is the best electric suv and it is unreasonable to not include. Mahalo! Mike Deese Honolulu, Hawaii
randallg2233	1/3/2023 19:50	Dear IRS, I feel you are in error on what vehicles should be allowed your $7500 Electric Vehicle credit. Please include the Tesla Model Y 5 seat. Doing so would be fair to all and avoid controversy in your program. Best regards, Randy
Addison Robertson	1/3/2023 19:51	The qualifications a vehicle must have to be eligible for the $55k and $80k maximum asking price are inconsistent how the current structure is set up. Some vehicles that the EPA deems sport utility vehicles that have 5 seats qualify for $80k, while others with 5 seats that the EPA also deems a SUV do not. And the incentive guidelines explicitly say "vans, sport utility vehicles, and trucks" will qualify for the $80k maximum selling price. Also, hybrid power trains should NOT be included on this list. While using the battery power, these vehicles can have MPG ratings of 20, with a battery range of only 21 miles, these cars will spend a large majority of their miles driven without any electric power! This will lead to an increase in fossil fuel consumption due to the weight of the powerless electric battery and motor needing to also be propelled by the ICE engine. Thank you for taking the time to read my opinions. Addison Robertson
Chris Zheng	1/3/2023 19:51	Hi, I want to submit my comment on the new IRS guidelines for the new Inflation Reduction Act. I would like to see the tax credit that I am paying for using my tax dollars to be better aligned with the core objective of IRA, which is to accelerate our transition to sustainable energy and strengthen the domestic/US EV manufacturing industry. In order to best achive that, I believe: 1) hybrid vehicle incentives should take a back seat to pure EV incentives 2) SUV/Non SUV categorization is applied fairly and consistently across manufactures - Ford Mache E and Tesla Model Y 5 seater should both qualify for the $7500 tax credit like their SUV counterparts. Chris Zheng 617.233.6429
Russell Albert	1/3/2023 19:51	Dear Internal Revenue Service, I am writing to express my dissatisfaction with the Inflation Reduction Act rules regarding vehicle classification and qualification, specifically the classification of the Tesla Model Y (5 seat version). Frankly, it makes no sense to me that the 5 seat version of the model Y does not qualify for the $7,500 credit while the 7 seat version does. Both versions are essentially the same vehicle. Whether it's 5 or 7 seat has no bearing on the utility, or efficiency of the vehicle. It certainly DOES makes sense the 7 Seat version does quality. However, it makes even less sense when you consider that other SUV vehicles with very small batteries and extremely limited EV range are able to qualify for the credit, while at the same time burning gasoline and achieving very low (~20 mpg) mileage overall. Please correct this error in the determination. I am writing about the Tesla Model Y specifically because I wish to purchase this vehicle in the near future. The $7,500 credit would be essential in my purchase decision. With Best Regards, Russelll Albert 21 Reussner Road Southington, CT 06489

Name	DateTimeReceived	Body.TextBody
Adham Halabi	1/3/2023 19:51	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) .As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
John K. Stringer	1/3/2023 19:51	Please add the Tesla Model Y 5 seater to the $7,500 tax credit. It's insane that other vehicles like below are getting it and Tesla Model Y is: [image.png] If this current administration wants to see change towards EVs you have to unlock this. I appreciate if you make this change ASAP.
Joshua Smith	1/3/2023 19:51	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) and Cybertruck. These vehicles should receive a full, maximum credit regardless of a person's tax owed or income. This credit helps support American businesses and reduce carbon emissions. Joshua Smith 8160 Rossman highway Dimondale, Michigan
Ghazi Aryan	1/3/2023 19:51	Dear IRS, I am writing with frustration and disappointment regarding the Inflation Reduction Act's SUV requirements and how they treat the Tesla Model Y 5 seat variant. It is unacceptable to me that the Tesla Model Y, a fully electric vehicle with a range of over 300 miles and a lower carbon footprint than the Jeep PHEV, is not given the same tax incentives as the hybrid Jeep. I am also concerned that special interests may be influencing the decision-making process in a way that is unfair to fully electric vehicles like the Tesla Model Y. It is essential that the transition to sustainable technology be based on objective criteria and not swayed by outside influences. The fact that the Tesla Model Y is manufactured in the United States, while the Jeep PHEV is imported from Europe, only further highlights the injustice of this situation. It is imperative that we support domestic manufacturing and the transition to sustainable technology, and yet the Inflation Reduction Act is failing to do so in this case. I understand that the Act has to balance the need for fiscal responsibility with the desire to promote sustainable technology, but the current criteria for these tax credits are unfairly biased towards hybrids and do not adequately support fully electric vehicles. This does not align with the Act's stated goal of promoting sustainable EV technology and I urge you to reconsider the criteria for these tax credits, taking into consideration the range, domestic manufacturing, and potential special interests of these vehicles. I hope that the IRS will recognize the error in this decision and take steps to correct it. The transition to sustainable technology is crucial for the future of our planet, and it is important that we do everything we can to support and promote it in a fair and unbiased manner.
Pradeep Velma	1/3/2023 19:51	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thanks, Pradeep.
Ignacio Jiménez Salvador	1/3/2023 19:51	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law.
alan havatek.com	1/3/2023 19:51	Every version of the Tesla model Y should qualify as an SUV for the IRA credit. Sent from Alan's mobile. Please excuse typoes. ;-)
Randy Jensen	1/3/2023 19:51	Hi Andres - the Tesla Model Y of all trims should be eligible for the tax credit. This tweet explains why this must happen https://twitter.com/farzyness/status/1609651117356351488?t=aAJXI-YiCdsjASUZaeZx4A&s=19 Thanks for your consideration!

Name	DateTimeReceived	Body.TextBody
Mohamad El Nsouly	1/3/2023 19:51	To Whom it may concern, As a concerned global citizen and as someone who believes in President Biden's presidential agenda, his past, present and future legacy I believe that this is a missed opportunity to really drive the electrify America Agenda. Hybrid cars have always and will always be a stepping stone towards full electrification; which is clear to all manufacturers and vehicle owners. Given the above incentivizing companies to pause electric development by having equal subsidies on electric and hybrid would be off the mark. Additional to that having American SUV's that are fully electric not be subsidized by the same law would be absolutely sending the wrong message, I am certain that this is probably a technical miss but would absolutely believe for the Electrify America Agenda to move forward untarnished it would absolutely need to be rectified. Thank you With a lot of respect and humility
enzoucp@yahoo.com	1/3/2023 19:51	To: IRS I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version)
Lee Cephas	1/3/2023 19:51	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified. 1. Demand far outweighs supply, so having such a credit doesn't make sense. 2. Vehicle classifications are incorrect. Why does the standard model Y not qualify, but many vehicles with significantly less MPGe do?
Paul	1/3/2023 19:51	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Looks like regular cars with a large battery (ie hybrid) get credits while some all electric cars do not. Thank you, Paul Towler
Bobby Siler	1/3/2023 19:51	Tesla EV model Y 5 seat option should get 7500 credit at its current price. It's absurd that ICE vehicles are getting 7500 credit. Please amend this immediately Bobby Siler
Nagrani, Navin	1/3/2023 19:51	Dear IRS - Please make the Tesla Model Y eligible for the EV tax credit. The Tesla Model Y 5 seat configuration is the most American-made car and safest car you can buy. The US govt says it's NOT eligible for the $7.5k.
Suren Tekkem	1/3/2023 19:51	Dear Sir/Madam, The Tesla Model Y 5 seat configuration, best selling fully electric EV in America with more than 300 miles of range. It is the most American-made car one can buy. But Model Y did not make it to the list of cars eligible for $7,500 tax credit, published by IRS. There are several other 5 seater vehicles that were included, with a battery range between 20-40 miles. Can you please rethink this decision and include model Y in the eligible list of vehicles for the $7,500 EV Tax Credit. Thank you for your attention. Suren
kujtim bashota	1/3/2023 19:51	I think tesla Model Y 5 seater should be included
klbrown4711	1/3/2023 19:51	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules.The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Krysta Brown
Nicholas Dwork	1/3/2023 19:51	Regarding the electric vehicle tax credit, all fully electric vehicles should qualify for the tax credit regardless of their weight. Definitely, the Model Y manufactured by Tesla should qualify for the tax credit. -Nicholas Dwork

Name	DateTimeReceived	Body.TextBody
Jarett Gross	1/3/2023 19:51	As a taxpayer I am appauled you would include so many non US made electric cars and hybrids in your incentive program but not a 100% USA built tesla model Y. This makes no sense, I cannot imagine how anyone could justify a decision like this without external influences. Why would you include hybrids that are so much less efficent than the model Y?
Max Duenner	1/3/2023 19:51	To whom it may concern, The Tesla model Y 5-seater should qualify for the $7,500 EV tax credit. It is no different than any other SUV and should be considered one by the IRS. It is a purely electric vehicle, and the most popular EV in the US. It's also made in the US. If the goal is to transition more people to EV's, it only makes sense to make this vehicle eligible for the tax credit due to how many consumers want to buy this vehicle with or without the credit. Thank you for your time, -Max
Tim Walter	1/3/2023 19:51	To whom it may concern, I would ask that you reconsider the decision to exclude the Tesla model Y5 seater from the SUV category. This is the most popular fully electric SUV in the world end excluding it from the designation, will hurt the goal intended by the legislation. Thank you for your time. Tim Walter 4 Lockhaven Ct Bedminster, NJ 07921 (W) 908-231-1160 (C) 908-347-0128 Sent from mobile device
Jason Binder	1/3/2023 19:51	happen. I do NOT believe any vehicle that takes gas should qualify. It incentivizes oil and slows progress.
Christopher Holt	1/3/2023 19:51	credit cap. According to the EPA, the Model Y 5 seat option is clearly categorized as an SUV. As a highly efficient, fully electric vehicle, the Model Y 5 seat option meets the criteria for receiving the full tax credit in accordance with the relevant law. I believe that it is in the spirit of this law to extend the full tax credit to the Model Y 5 seat option, given its classification as an SUV and its status as a highly efficient, fully electric vehicle. Thank you for considering my request. Chris Holt
Peter Lucier	1/3/2023 19:52	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you. Peter Lucier 4519 Pinebluff Trail Reno, NV 89519

Name	DateTimeReceived	Body.TextBody
Eric	1/3/2023 19:52	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version), among other pure EVs. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Thank you,
JR Payne	1/3/2023 19:52	To those whom this concerns, I am writing in regards to OMB Control No. 1545-2137 The "IRA" provision of a $7,500 tax credit for non-EV's is an outrage. An internal combustion engine car with a 30-mile range battery receiving credit as an EV is a violation of the spirit of the tax incentive and completely unacceptable--especially when the very best (cleanest, most efficient, safest) car ever made is excluded from this same provision. I am referring to the Tesla Model Y, which currently does not qualify for the $7,500 credit. I request that the credit be extended to the Tesla Model Y immediately. Best Regards, Jayson Payne US Citizen Taxpayer Senior Software Engineer
Corwin	1/3/2023 19:52	Dear Mr. Garcia, I my name is Corwin and I'm a 25 year old kid with a solid job so I want to buy the safest American made SUV ever made. I see the tax code now blocks the Tesla Model Y from the EV tax rebate simply due to an arbitrary metric (weight) used to identify what is an SUV. This appears to be glaringly suspicious and further erodes the little trust left in our country. Please leverage a more comprehensive industry standard for what is an SUV. Please do something that's clearly not corrupted. With low hopes and zero expectations
Jim Cook	1/3/2023 19:53	MSRP limit. Jim
Ryan Loshaw	1/3/2023 19:53	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease consumers to purchase domestic products. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Seena Torkamanha	1/3/2023 19:53	7 seater. Seena Torkamanha

Name	DateTimeReceived	Body.TextBody
David Howard	1/3/2023 19:53	To whom it may concern The proposed classification of 5 Seat Model Y Teslas as not SUVs for the purpose of max price limitation is a mistake. From the point of view of fairness, logic or fuel efficiency having a minimum weight to qualify as an SUV makes no sense. Please reconsider Sincerely David Howard
kujtim bashota	1/3/2023 19:53	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves ons 4 jan. 2023 kl. 01:51 skrev kujtim bashota <kujtim.bashota@gmail.com<mailto:kujtim.bashota@gmail.com>>: I think tesla Model Y 5 seater should be included
Brad Hilton	1/3/2023 19:53	To whom it may concern: I would like to strongly urge you to change the current IRA EV credit structure that leaves the Tesla Model Y 5 seat model effectively out of the program by limiting it to a price of 55k rather than the 80k that is granted seemingly arbitrarily to other competitors. Tesla continually wins awards for building the “most American” cars. If any brand deserves special consideration, it’s Tesla. But they don’t want special consideration, they just want to be treated fairly. I do not believe cutting out the Model Y - seemingly on purpose for political reasons (perhaps not, but it sure looks that way) is fair, and you should address this immediately by changing the limits for all specs of the Model Y to 80k. Thank you for your consideration, Bradley Hilton Dover, NH
Bram Augat	1/3/2023 19:53	Please consider. All Tesla model Y and model 3 vehicles should qualify for the credit. They’re the best most energy efficient vehicles on the market. Bram Augat Sent from Bram's iPhone
menno kamerman	1/3/2023 19:53	Please do not lose all credibility by stimulating Hybrids with no eclectic range and exclude the Tesla model Y and Ford Mach E. The subsidy should not exist at all but if you implement it do it in a fair way and allow real American companies to benefit The Ford Mach-E and Tesla Model Y should be included just like the German made Volkswagen ID4 Menno Kamerman
william haskins	1/3/2023 19:53	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sent from my iPhone
Zer Alon	1/3/2023 19:53	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
William Houck	1/3/2023 19:53	I think Tesla Model Y 5 seater should be included and silly that it’s not. It is a large SUV. And the point of the legislation is to get people to buy EVs rather than polluting gas cars. Even walking on the street with gas cars is toxic to our lungs, let alone the other environmental damage. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Todd Scott	1/3/2023 19:53	Please consider the tax credit for Tesla Model Y as it is built in America and is full EV. Let's stand up for the right thing as Americans. I'm not even buying a new car, I already own a Tesla. This is important. Thank you Todd -- C. Todd Scott Systems/Transportation Mngr Boatmatetrailers, LLC. P865-273-1100 F865-273-1101
Randall Jacobson	1/3/2023 19:54	even though it only gets 21 miles of battery range. The EPA recognizes the Tesla Model Y as a SUV and that is the guidance the IRS should use. This smacks of corruption on a grand scale between the big auto makers and the government. The Tesla Model Y is the most American built car in the USA. US tax dollars should support American factory workers. Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
Nicholas Pagnini	1/3/2023 19:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Anthony Langton	1/3/2023 19:54	As of 1/3/2023 it doesn't seem like the vehicle qualifications are very consistent or are very well defined. Something is wrong when a gas powered vehicle getting 21 mpg with an EV range of 21 miles qualifies for the $7500 credit but a vehicle that is a pure EV with 115 mage doesn't qualify. Or a particular model with 5 seats that doesn't qualify but the exact same model with 7 seats does. Or a vehicle that is considered an SUV by the EPA isn't considered a SUV by the standards of the tax credit. These qualifications need to be revised by an unbiased official with intimate knowledge EV's. I would suggest making the credit as a percentage of the MSRP up to a maximum value. Say 10%. A $50k vehicle would qualify for $5k A $75k vehicle would qualify for $7.5k This would eliminate defining what is an SUV or a Sedan. Anthony Langton anthonylangton@Icloud.com<mailto:anthonylangton@Icloud.com> (651) 262-6716
Josh O'Neill	1/3/2023 19:54	To whoever reads this: I'm hoping the fact you left the Tesla Model Y - 5 seat and the Mach -E out of the EV - SUV $7500 credit was an accident. If it is not an accident it can only be considered a blatant misuse of government money pretending to be an EV Tax Credit. I'd like to add the EPA considers the Model Y - 5 seat an SUV and so does ever other ranking system in the world. Please correct this action asap while you have still a brief chance to save face and prove this is not pure corruption. - Josh
Jessie Chimni	1/3/2023 19:54	It is absolutely TESLA Model Y 5 seater is not included in the IRA. It is a 100% EV SUV and u are giving credits to hybrids. Completely backwards. They have a full ICE engine. This is not progressive and defeats the purpose. Dont waste tax payer money. Use the money to support the EV transition!! Jasbinder Chimni
Umar Raja	1/3/2023 19:54	Please review the qualifications for eligible EVs. The 5 seater Tesla model Y not being eligible is beyond insanity. Allowing ICE hybrid vehicles with low battery mileage qualify but not tesla model Y and mustang Mach E is beyond ridiculous.
Adam Welander	1/3/2023 19:54	I would like to address the definition used by the IRS to define an electric SUV. The arbitrary rules seem to be based purely on older gas vehicles and not the modern EV SUV. The law says to use the EPA as guidance which is not what was followed. Because of this, many popular EV SUVs don't qualify as expected for the $80K limit. Please review your definition of an SUV with an eye towards modern design and efficiency, not the past of gas vehicles and yesterday's designs. Thank you, Adam Welander

Name	DateTimeReceived	Body.TextBody
Max G	1/3/2023 19:54	I am writing in regards to the new EV Tax credit. I was banking on this to help me purchase a Tesla model Y. This is the most American car built, yet it does not qualify for the $80,000 threshold. This is pretty disgusting when you learn that hybrid suvs with very small batteries qualify for the tax credit. I expect more from our government, please make this right
Sanjay Mathew	1/3/2023 19:54	I am writing this letter to express my opinion that hybrid vehicles should not be eligible for the EV tax credit, and that the Tesla Model Y should be considered a SUV. Hybrid vehicles are not 100% electric, and thus do not qualify as true electric vehicles. These vehicles are powered by a combination of gasoline and electricity, and as such, should not be eligible for the same tax credits or incentives that are available to truly electric vehicles. The Tesla Model Y should be considered a SUV for the purposes of tax credits and incentives. The Model Y has been designed to provide the space and convenience of a traditional SUV. Its design features, such as its all-wheel drive, large cargo area, and seating for up to seven passengers, make it an ideal choice for those looking for a traditional SUV. Thank you for your time and consideration on this matter. Thanks Sanjay Mathew [cid:d699072a-df3b-487c-82fa-d56ce3f1311b] Synetics Computers Inc. 7256 Glenview Drive Richland Hills, TX 76180. Direct: 817 484-5603 www.syneticstx.com<http://www.syneticstx.com> Please review us here <https://www.google.com/search?source=hp&ei=DIbPW4LtEsiUsgW_7LOQAQ&q=synetics+computers+inc&btnK=Google+Search&oq=synetics+comp
Jim	1/3/2023 19:54	I bought a SUV in August of 2022, a 2022 Tesla Model Y Performance. It has 5 seats. This is not considered a SUV because you apparently think a Tesla SUV must have 7 seats. Not sure where this logic came from, as you qualify other vehicles with "only" 5 seats as a SUV. I'm not eligible for any tax credit, but to deny the 5 seater Tesla Model Y as not being an SUV is ridiculous. I'm pretty sure you would consider a Ford Bronco or Explorer an SUV, yet those are only 5 seaters too. Surely the amount of seats doesn't mean a vehicle is a SUV or not, lol. Thanks, James Tanner Jtanner@tampabay.rr.com
Max Correa	1/3/2023 19:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play. Tesla model Y is an American made, efficient, and the most compelling SUV in the market, not to mention the safest car in the road. Not including it is a disfavor to the American consumer. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility of cars that are barely electric and are likely to run almost exclusively on fossil fuels. President Biden is self promoting this as clean energy, yet some of these beneficiaries are barely clean. Thanks for your consideration. Max Correa.
Lockie Garnett	1/3/2023 19:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) and the Ford Mustang Mach-E Regards Lockie Garnett [PRINTCOST] www.printcost.com<http://www.printcost.com/>
Tiffany W.	1/3/2023 19:54	* Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Kristen Fenton	1/3/2023 19:54	It is absurd that some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives from the IRS at all, while some vehicles that use fossil fuels will. All fully electric vehicles should qualify. Respectfully, Kristen Fenton 1526 Francis Ave Mansfield, MA 02048
Tim Hartford	1/3/2023 19:54	timhartford@gmail.com Please change the Inflation Reduction Act to allow all configurations of Ford Mustang Mach E AND Tesla Model Y 5 seater to qualify for $80K ceiling for SUV $7,500 consumer tax credit. It is unconscionable that many high-emission Hybrids are qualified for the tax credit and these two low-emission vehicles do not. Sincerely, Tim Hartford
Dmitry Negai	1/3/2023 19:54	I seriously suspect there is pay for play here, how is it that the inflation reduction act has EV incentives that do not include any of the major electric vehicles that are being in the market today, that includes vehicles such as the Tesla model Y which is the most sold, and most American popular electric vehicle to date, as well as Ford mustang Mach, E and others, It is either that there is lobbying involved, which undermines the adoption of electric vehicles, or that the government is not necessarily interested in the adoption of vehicles, as much as it is manipulating the market to appease its investors which could be the very same people working for the government, i.e. the congressmen and senators. Please consider using taxpayer money fairly to increase electric vehicle adoption without discriminating, one vehicle manufacturer from another. Thank you for reading. Dmitry N. Sent from Proton Mail for iOS
Scott Wasser	1/3/2023 19:55	I would like to understand why an EV in the Tesla Model Y that is all electric and gets 330 miles on a charge is not eligible for an EV Tax credit. This exclusion of this vehicle makes the Inflation Reduction Act look like another partisan hack bill and calls into question the authenticity of the governments actual concern in climate crisis issues. Do better. Concerned Citizen, Scott W
Ryan Hagan	1/3/2023 19:55	To whom it may concern, Please reconsider the $7,500 credit criteria for SUVs. By all vehicle standards the 5 seater Ford Mach e and Tesla model y meet SUV standards, however the IRS didn't certify either of these vehicles as SUV for the purposes of the $7,500 EV tax credit. The purpose of this credit was to support electric vehicle adoption and living in a greener world. By not certifying the MACH e and Tesla model y (5 seater) as SUVs, they don't meet the dollar limitations for the credit. This doesn't make any sense and needs to be fixed. There are currently SUV's on the list with a gas engine and gets 20 MPG. With only a 21 miles of electric range. It gets a $7,500 EV Tax Credit. While an SUV like the Tesla model Y is full ELECTRIC and gets 113 MPEe. It has 330 miles of range. However, based on the strange SUV criteria, it doesn't get the EV tax credit. Please correct as soon as possible or provide reasoning for the illogical criteria. Please help make for a greener world and not let politics get in the way. Thanks,
Greg Lukes	1/3/2023 19:55	The inclusions of some select EVs in this tax credit at the expense of much more efficient vehicles does not seem to run parallel with the intent of the Inflation Reduction Act as written. In fact, it seems like a targeted attack on the very company doing the most to rectify the issue this credit was created to address. Please re-consider aspects of this and other directives to re-designate the Model Y as a SUV.
Mark Zylka	1/3/2023 19:55	Dear Andres Garcia, Please classify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categrized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full $7500 tax credit. Mark Zylka P.S. I own two Tesla Model Y 5 seat vehicles and my sister, a middle school teacher, was planning to purchase one this year under the assumption that she'd get $7500 off. I know others who are likewise appalled that the IRS did not do the right thing. Now is your chance to correct this oversight and correctly classify this car as a SUV so that hard-working taxpayers can get the full tax credit for the safest, most American made SUV on the planet.

Name	DateTimeReceived	Body.TextBody
nelson ortiz	1/3/2023 19:55	Federal Tax Credits when purchasing these types of vehicles. The IRS is not categorizing the Tesla Model Y 5 seat as an SUV, even thou the EPA does. This means Tesla Model Y with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand, as an example, you have a Jeep Grand Cherokee 5seat 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Weight should not be used to categorize because the end goal is to make electric vehicles lighter and more efficient. Please use the EPA to guide on SUV definition. Sent from my T-Mobile 5G Device Get Outlook for Android<https://aka.ms/AAb9ysg>
Tu Bui	1/3/2023 19:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I believe that these rules are misguided and do not accurately reflect the environmental benefits of electric vehicles. Hybrid vehicles may have some benefits compared to traditional gasoline vehicles, but they are still powered primarily by fossil fuels and do not offer the same level of emissions reduction as pure battery electric vehicles. In fact, hybrid vehicles can actually be worse for climate change compared to pure battery electric vehicles if they are charged primarily from the electric grid, which is often powered by fossil fuels. I urge the IRS to reconsider these rules and to more accurately reflect the environmental benefits of electric vehicles in their classification and incentives. Sincerely,
David Schwall	1/3/2023 19:55	Tesla Model Y 5 seater should be included. Why was it excluded? David Have a great day!!
Lance Nord	1/3/2023 19:55	EPA classifies it as an SUV?!?!? It's so clear that you are passive-aggressively punishing Elon Musk by punishing his customers. You and state governments are pushing consumers to buy electric to save the planet, but when we do you punish us by disallowing tax credits because the owner of the manufacturer doesn't advocate the Swamp's agenda. And, why would you cap the value on the EV? You should be applauding AND awarding ANYONE who buys an electric vehicle because that's what you want the public to do, right? Is it a requirement to check your brain at the door when you come to work in the morning? Do you ever wonder why you are so hated? Perhaps it's because of your pettiness, distinctive lack of common sense, and inconsistency. Lance Nord
gist_sloshes_0d@icloud.com	1/3/2023 19:55	Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Please amend the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 in better keeping with the intent and spirit of Inflation Reduction Act. And specifically to more adequately characterize the (nebulous) notion of what constitutes an SUV to include the leading Battery Electric Vehicle (BEV) in the category, namely the Tesla Model Y. And likewise to include another leading domestically produced option in the way of the Ford Mach-E. These incentives should apply consistently but preferentially to the vehicles with the greatest net efficiency and fewest emissions Battery Electric Vehicles (BEV) over Plug-in Hybrid Electric Vehicles (PHEV). Regards, Robert Esker Austin, TX
Ann Murphy	1/3/2023 19:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thank you Ann Murphy Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>

Name	DateTimeReceived	Body.TextBody
Greg Adair	1/3/2023 19:55	To whom it may concern, I am writing because I am concerned about the new electric vehicle tax credit criteria. The criteria does not seem to support the spirit of the bill, which is to incentivise and help people make the switch to cleaner and more efficient electric vehicles. More specifically, the Telsa Model Y does not qualify as an SUV because it doesn't meet the weight requirement. An incredible amount of engineering has gone into that vehicle to reduce weight and therefore increase efficiency. Clearly weight isn't the right metric to consider in this case as the spirit of the law would absolutely be to encourage more efficient use of our energy resources. This criteria appears even more egregious when considering that a Jeep plug-in hybrid qualifies for the full credit while only having a 20-25 mile range while running on battery. I encourage the IRS to revisit these requirements. thanks, Greg Adair
Bernice Parrott	1/3/2023 19:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Bernice Parrott
Doug Rosenfeld	1/3/2023 19:55	The tax credit should be a level playing field and allow all EVs to qualify for the 7500. It makes no sense to omit some based on being too light, like that Tesla Model Y with 5 seats or the Hyundai Ioniq 5 since it's made in South Korea. This will choke the EV adoption in the US and will also also the few that qualify for the credit, to gouge consumers. Today, Chevrolet already raised the price of the Bolt $900, without adding equipment or citing any reason. On 12/31, the same model year car had a lower MSRP. Now that demand is skyrocketing, they raised the price. We will continue to see this happen, just like Ford, raising the price of the Mache E and F150 Lightning by 10s of thousands. We should also eliminate the income limit, as if the goal is truly ev adoption, what does income have to do with it? If someone makes more than the income limit, it does not mean they can afford an EV. I thought the point of adopting EVs was to help reduce emissions? So why is that tied to income? If anything, people that earn more have more choices, meaning they would be even less inclined to buy an EV, since they know they're paying $7500 more than someone that makes less than them. --
Paul Herlihey	1/3/2023 19:55	Hello, I am in favor of including the Model Y all-wheel drive, long-range, and performance five-seat variants in the EV and all excluded variants of the Ford Mustang Mach-E to be eligible for the inflation reduction act ev tax credit. Best, Paul -- Best, Paul
James Meece	1/3/2023 19:55	I just wanted to say that obviously the Tesla Model Y should qualify for this. https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses Thanks for your time! Regards, James Meece TeraSci Industries, Inc. VP of Customer Service Mobile/WhatsApp: 502-767-4315 Skype: JamesMeece@live.com<mailto:JamesMeece@live.com> Teams/Email/WebEx/Slack: jmeece@terasci.com<mailto:jmeece@terasci.com> "Advancing the Science of Test Solutions." Engineering Support: If you are having trouble reaching me, and need urgent help, please contact engineering@terasci.com<mailto:engineering@terasci.com> via e-mail, which will mail all of our engineers, or call me or one of the other engineers.

Name	DateTimeReceived	Body.TextBody
Scott Martin	1/3/2023 19:55	I am writing to express my dissatisfaction with the Inflationary Reduction Act, specifically the exclusion of the Tesla Model Y from the $7500 tax credit. As a consumer and proponent of electric vehicles, I was excited to see the inclusion of the tax credit in the act. However, upon further review, I was disappointed to see that the Model Y was not included among the eligible vehicles. The Model Y is a highly popular and efficient electric vehicle, and its exclusion from the tax credit feels like a missed opportunity to encourage more consumers to make the switch to electric. The tax credit has the potential to be a powerful incentive for consumers, and the exclusion of the Model Y seems arbitrary and unfair. I urge you to reconsider the inclusion of the Model Y in the tax credit, and to consider the impact on consumers when drafting future legislation. Thank you for considering my concerns. Sincerely, Scott Martin 306 519 8229
Steven Abramson	1/3/2023 19:55	Dear IRS, I am writing in regards to the Inflation Reduction Act. It has come to my attention that pure EV's such as the Tesla Model Y (5 seat variants) and Ford Mustang Mach-E do not currently quality for tax credits for the $80,000 price cap even though they are classified as SUV's by the EPA. Meanwhile, vehicles like the Jeep Grand Cherokee with a gas engine and much lower miles per gallon and significantly less electric range are scheduled to receive the tax credit. This does not meet the intention of this bill, and should be corrected immediately. Please let me know if you have any questions. Sincerely, Steven Abramson
jesse munyard	1/3/2023 19:55	Hi there, I think the decision to exclude the 5 seat variant of the model Y Tesla was made with very poor judgement, it makes no sense as it is clearly an SUV. I also think that allowing any vehicle that produces emissions into this arrangement is counter productive to encouraging clean energy. My gas vehicle has a 12v battery to start the car. This doesn't make it electric. Hybrids aren't much different and are not a stepping stone on the way. Kind Regards, Jesse Munyard
Manuel Schiestl	1/3/2023 19:56	I am writing to express my strong dissatisfaction with the Inflation Reduction Act. It is unacceptable that hybrid vehicles with 20 miles of range receive the full 7500$ amount! Hybrid vehicles combine the worst of both worlds, they are more harmful than a pure petrol car. I don’t want tax payers money to go towards bailing out OEMs with ridiculous incentives for hybrid vehicles! Furthermore the classification of SUVs is outdated, you should accept the classification of the EPA. Kind Regards, Manuel
Shannon Counihan	1/3/2023 19:56	In my opinion, I think the Tesla Model Y 5 seater should be included. Please adjust accordingly. Thank you.
CHRISTOPHER FACCIOL	1/3/2023 19:56	To whom it may concern , The TESLA model Y 5 seat SUV not included in the EV tax credit MUST BE FIXED .. This is outright CORRUPTION to exclude this vehicle Christopher facciol Sent from my iPhone
Tiffany To	1/3/2023 19:56	Hello, I am writing in because I feel that it’s unfair to disqualify the Ford Mustang Mach-E and Tesla Model Y from the federal $7,500 tax incentive simply because they don’t fit into some outdated qualifications while hybrid cars with small electric engines do get the incentive. The main purpose of the bill was to incentivize consumers to purchase cars that do not use fossil-fuels and the fact that these two very popular fully electric suvs are not included will sway from people away from purchasing these cars as 7,500 is a lot of money for most people. Sent from my iPhone
Frank Hurst	1/3/2023 19:56	someone justify this decision? It's as if people serving American citizens are biased and wants Tesla (an American company) to not participate on a level playing field. I don't feel the need to point out all of the discrepancies comparing hybrid foreign vehicles that do qualify. Just be fair and do the right thing and include the Model Y ... also identified as the most american-made car in the world. The optics of this are glaringly suspicious. Frank Hurst
Jacob Lana	1/3/2023 19:56	Hello - Please reconsider the method used for considering a vehicle an SUV in the IRA with respect to electric vehicle tax credits, or eliminating the difference in the price limit for SUV’s and other passenger cars. As it stand the regulation incentivizes the production of less less efficient vehicles. Reducing energy costs is de facto deflationary. Thank you.

Name	DateTimeReceived	Body.TextBody
Shawn	1/3/2023 19:56	Dear to whom it may concern, I am writing to you to strongly consider Model Y classified as SUV to qualify for $7500 credit capped at $80K. Model Y is a clearly fully electrified SUVs and Tesla is the most American made car manufacturer. Having minimum weight and height as criteria to be evaluated as an EV SUV does not help consumers as these would make the EV SUVs inefficient which increases energy usages which does not reduce inflation. Thank you for your consideration in reading this email. Best, Shawn
patelmanhar870@gmail.com	1/3/2023 19:56	Hello why is Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit? Regards Manhar
Jennifer Witt	1/3/2023 19:56	The Model Y 5-seater should be included in the EV tax credit. It's completely asinine that it's not. Sent from my iPhone
Arun Baliga	1/3/2023 19:56	To the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, -Arun
Matt Weisz	1/3/2023 19:56	Hello All versions of the Tesla Model Y and 3 should be included in the EV tax credit. I'm not sure why they're not both in it now. Also, hybrid vehicles with tiny batteries should NOT be included. Thirdly, foreign made vehicles that are leased should NOT get a tax credit. All of the above go AGAINST the spirit of the EV Tax credit. Thank you! Matt Weisz Iowa
Doug Rosenfeld	1/3/2023 19:56	The tax credit should be a level playing field and allow all EVs to qualify for the 7500. It makes no sense to omit some based on being too light, like that Tesla Model Y with 5 seats or the Hyundai Ioniq 5 since it's made in South Korea. This will choke the EV adoption in the US and will also also the few that qualify for the credit, to gouge consumers. Today, Chevrolet already raised the price of the Bolt $900, without adding equipment or citing any reason. On 12/31, the same model year car had a lower MSRP. Now that demand is skyrocketing, they raised the price. We will continue to see this happen, just like Ford, raising the price of the Mache E and F150 Lightning by 10s of thousands. We should also eliminate the income limit, as if the goal is truly ev adoption, what does income have to do with it? If someone makes more than the income limit, it does not mean they can afford an EV. I thought the point of adopting EVs was to help reduce emissions? So why is that tied to income? If anything, people that earn more have more choices, meaning they would be even less inclined to buy an EV, since they know they're paying $7500 more than someone that makes less than them. thanks,
Daniel Nash	1/3/2023 19:56	Tesla Model Y 5 seater should be included and silly that it's not from the beginning. Fix the EV credit system. Fully electric vehicles shouldn't be excluded while vehicles that are far more ICE vehicles then EV get the tax credit. It's borderline fraud.

Name	DateTimeReceived	Body.TextBody
Teresa Schaefer	1/3/2023 19:56	To Whom It May Concern; I am writing in regards to the EV consumer tax credit qualifications. The inflation reduction tax is not being applied uniformly for full EV cars that exceed requirements, specifically Tesla Model Y. I don't understand how plug in cars are getting the incentives while full model EV's (Tesla Model Y) are not. What is your criteria? Please review your requirements on EV car qualifications. Consumers need the incentive assistance! Sincerely, Teresa Schaefer Sent from my iPhone
Christian Trieu	1/3/2023 19:56	as an SUV.
Jon Harahan	1/3/2023 19:57	seven seats feels like silly nonsense on which qualifies. Call is an suv or a crossover or whatever. It ain't a civic. It should qualify for the $80,000 cap for the credit. The world is on fire. It's 67F (where we live) right now. It's January and the sun has been down for a few hours. Let's get more electric vehicles on the road. The Model Y is no sedan. Best, Jonathan Harahan Sent from my iPhone
John Thorp	1/3/2023 19:57	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. And it is shocking to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I hope the IRS will reconsider these rules and reevaluate the eligibility for credits.
Emi Fish	1/3/2023 19:57	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Thanks Emmanuel Fischman
Jack Ying	1/3/2023 19:57	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law.

Name	DateTimeReceived	Body.TextBody
John Alford	1/3/2023 19:57	Dear IRS Representatives, Thank you for including a comment period in your recent release of information pertaining to tax rebates for electric vehicles as part of the Inflation Reduction Act. I don't agree with the Tesla Model Y being considered an SUV only if it has seven seats. It's a ridiculous notion that adding two additional seats to a vehicle makes it an SUV. Furthermore, it is not logical that a plug in hybrid Jeep Cherokee 4xe qualifies for the full rebate, but the larger, more efficient, pure EV Tesla Model Y does not. This is a fine example of government regulation not making sense and distorting the marketplace with nonsensical rules. Sincerely, John Alford
Davis Cooper	1/3/2023 19:57	To whom it may concern: As a tax paying citizen, I would like my tax dollars to be spent on electric vehicle incentives that reward innovation and the acceleration of renewable energy and efficiency. We are a country that is founded on capitalism, not corruption. The companies that push our country to be better and inspire an entire generation should be rewarded, not handicapped. The EPA classifies the 5 seater Tesla Model Y as an SUV. Please revise the incentive structure to make the 5 seater Tesla Model Y eligible for the $7500 credit to the $80,000 purchase limit. Thank you Regards, Davis Cooper, MBA Tulsa, OK dcooper6789@gmail.com
Ken Doughman	1/3/2023 19:57	Dear Sir/Madam, Please categorize the Tesla Model Y as an SUV and allow the full $7,500 income tax refund. This vehicle should certainly qualify as it is the most American made car currently in production and is a great incentive to help push this country towards sustainable energy and transportation. Thank you for your attention to this matter. -- ---------- Ken Doughman ken.doughman@gmail.com<mailto:ken.doughman@gmail.com>
Frank Todd	1/3/2023 19:57	Hello, Why is the Tesla Model Y 5 seater not included on the $7500 discount list. Seems a little crooked to me. Is there a decent answer? Thank you, Frank Todd Orlando, Fl
Arthur Lee	1/3/2023 19:57	I wanted to comment on the exclusion of the Tesla Model Y from the IRA tax credit. This vehicle is being penalized for being lighter than the cutoff weight. The lower weight allows it more efficiency and that is what the las is trying to encourage…energy efficiency..meanwhile, much less efficient vehicles like the hybrids are getting full consideration. I hope my comments and others are taken into consideration. Thank you Arthur Lee
David Dominiak	1/3/2023 19:57	To whom it may concern, Please reconsider Tesla, specifically the Model Y, as a qualifier for the EV tax credit of $7,500. I believe it is critical to show fairness, as it relates to tax credits, to ensure competition continues to lead innovation & success in this growing market - as the U.S has always done, and a key reason why we are the economic leaders of the world as we’re known today. Tesla should not be punished for having efficient weight/construction or being 100% electric, unlike various counter-parts (such as Audi, a non-US producer) with only partial EV range, made outside the US. Why would you want to incentivize the American public to buy a car made outside the US from a non-US manufacturer? None of these companies would even have the capabilities to construct EVs as they do today, if not for Tesla releasing the blueprint. I, as well as many other Americans I am sure, ask you reconsider this qualification, to allow EV buyers to benefit from the same $7,500 EV tax-credit when buying a Tesla, Chevy, Ford, GM, Audi, etc. Thank you for your consideration. Best, DD

Name	DateTimeReceived	Body.TextBody
Yugandhar	1/3/2023 19:57	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Please consider Tesla Model Y five seater for full 7500 tax credit as it's a SUV and 100% EV. The car on the left has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. <https://twitter.com/farzyness/status/1609651117356351488/photo/1?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1610311411137384449%7Ctwgr%5E2679d89b9bb56eac70afff692b800e1bedee11a3%7Ctwcon%5Es2_&ref_url=https%3A%2F%2Fwww.teslarati.com%2Firs-invites-consumers-to-comment-on-ev-tax-credit-qualifications%2F> [Image] <https://twitter.com/farzyness/status/1609651117356351488/photo/1?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1610311411137384449%7Ctwgr%5E2679d89b9bb56eac70afff692b800e1bedee11a3%7Ctwcon%5Es2_&ref_url=https%3A%2F%2Fwww.teslarati.com%2Firs-invites-consumers-to-comment-on-ev-tax-credit-qualifications%2F> [Image] The Tesla Model Y 5 seat configuration will be the best selling EV in America in 2023 - by far. It is the most American-made car you can buy. The US says it's NOT eligible for the $7,500 EV Tax Credit. Thanks, Yugandhar
James Thomas	1/3/2023 19:57	To Whom it May Concern, I have been anticipating on purchasing an EV for some time now and saving up funds to do so. However, after seeing the IRS report on EV tax credits, I am reconsidering my purchase. It is very strange a 5-seat Wrangler which gets 21 electric miles gets a $7,500 tax rebate while the Tesla Model Y does not. I will likely not be purchasing an EV at all due to this strange precision. Respectfully, James Thomas
Asif	1/3/2023 19:58	Hi IRS I don't usually write to IRS since there is common understanding that writing will not lead to anything. But I am still writing hoping our voice changes your mind. I haven't read the complete bill of Inflation reduction act but reading a gist on news media, my impression was all Tesla will qualify for this. Discarding it based on weight is completely wrong. Where EPA classifies it as SUV. The purpose of the act is to promote EVs but the best EV that an American company makes is getting penalized. I hope IRS comes to senses and do the right thing. Regards
Kai Zhang	1/3/2023 19:58	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules.The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Jonah Liu	1/3/2023 19:58	You need to fix the current tax credit for EV. It's ridiculous that the real EV like Tesla Model Y 5 seat variant is NOT categorized as SUV but in fact it IS a pure EV SUV, whereas some hybrid cars with gas engines get tax credit. Your negligence is hurting our leading position in EV global market and hurting the US consumers. Tesla Model Y 5-seat variant should be considered SUV and should get the $7500 tax credit. You should protect the integrity of industry and protect US consumer rights. Best regards

Name	DateTimeReceived	Body.TextBody
scott	1/3/2023 19:58	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Scott
Daniella Souza	1/3/2023 19:58	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Daniella Souza
eric kollauf	1/3/2023 19:58	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This is not aligned with values of an America that I want to support. Correct me if I'm wrong, but my understanding is the spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not seem to support American-made EVs and does not help incentivize consumers to purchase domestic products. Please provide me more details on this decision. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. I believe It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future for our Legecy and support the growth of a healthy American economy. Sincerely, Eric Kollauf
Scott Kelley	1/3/2023 19:58	Please do not bow down to politics, do the right thing. Fix the EV tax credit and make it something we can all be proud of. Giving legacy gasoline car makers free money only delays the inevitable, and it's a waste of taxpayer dollars. Let capitalism run its course. To accelerate the transition to sustainable energy, only pure electric cars should receive the credit. The high-efficiency Tesla model Y, 5 seat automobile should be on the list for the credit. Thanks for your consideration, Scott Kelley Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Yuhua Xian	1/3/2023 19:58	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules.The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Joshua kessler	1/3/2023 19:58	The EV tax credit guidelines are inconsistent to say the least. All long range EVs should get the credit that cost under 80k. Why are hybrid SUVs getting the tax credit that have basically no battery, while that Tesla model Y does not? Why are LFP batteries excluded? They do much more to prevent climate change than a hybrid with tiny battery range. Please simply the tax credit to apply to all EVs under 80k.
christian quezada	1/3/2023 19:58	I would like to see a fair tax break for fully electric vehicles like The Model Y is not fair other brands like jeep with lower renewable energy consumption are getting the tax break, is so obvious let be fair with Tesla! Sent from my iPhone
Michael Fruth	1/3/2023 19:58	OMB Control No. 1545-2137 Dear IRS, Tesla Model Y with 5 seats should qualify for the higher $80,000 price cap under IRA, instead of the lower $55,000 price cap. Michael Fruth
Navin Nagrani	1/3/2023 19:58	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Navin
Shamik Shukla	1/3/2023 19:58	Hi IRS, I see that the Tesla Model Y 5 seater doesn't qualify for the credit. This makes no sense based on what other vehicles get the credit. Please open up the credit for this vehicle as these are true EV's which are efficient and actually helping the environment versus some of these lower range hybrids. It is the fair thing to do with our tax payer dollars. Regards, Shamik Shukla M+1 908 227 2433<tel:908%20227%202433>
Bhargav Tangirala	1/3/2023 19:58	This is Bhargav Tangirala from Lynnwood WA. I'm writing to give feedback on IRS implementation of EV tax credits in IRA bill. I was looking forward to buying an EV SUV after Jan 1, but because of archaic rules, all the SUVs I was looking for all not classified as SUVs for some reason and they end up not getting rebate and being pricier, which is the exact opposite of the point of this bill. The cars include Tesla Model Y and Mustang mach e. Please update the definition of SUV to include all of the SUVs. Sincerely Bhargav Tangirala.

Name	DateTimeReceived	Body.TextBody
Steven Shaw	1/3/2023 19:58	Hello, I am submitting comment on the EV tax credit. I would like to propose the stipulations recently released by the IRS for what qualifies as an SUV and therefore the higher $80k purchase price cap should be revised. As an example, some trim versions of the Ford Mach-e and Tesla Model Y are classified as a sedan under the recently released IRS guidelines. This consequently sets their price cap at $55k (which disqualifies them as they both sell for higher than this cap) It has been shown that if the 5 seat (two row) Model Y increases its gross weight by about 200lbs it would then be classified under IRS guidelines as an SUV. The current stipulations will incentive manufactures to make arbitrary changes such as increasing weight, or ride height, or approach angles etc. leading to purposefully decreasing the efficiency of these vehicles. It is my opinion the IRS such just use the EPA classifications for which models and trims are SUVs or not. As it currently stands, many light hybrids with tiny battery packs and inefficient gas engines will receive the EV tax credit and pure BEVs, such as the Tesla Model Y - which is the best selling EV in in the most parts of world and shown to be the most American made model on sale in America of any vehicle, would not receive the EV tax credit. This seems to be directly opposed to the intended purpose of this tax credit, which is to incentivize the adoption of new technology EVs, and incentivize the domestic production of EVs and materials. Once again, please either adjust the current stipulations to include these popular SUV currently mis-classified, or just simply use the pre-existing EPA classifications.
Patrick Tognozzi	1/3/2023 19:58	The fact that some ICE vehicles qualify for federal funding, example Jeep Grand Cherokee 4xe, but the best selling BEVs (model y and Mach E) don't is an embarrassment to the goal of the incentive program itself. It makes no sense and puts the most American made vehicles at a disadvantage. Patrick Tognozzi
Andrew Guastella	1/3/2023 19:58	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, -- [http://static1.squarespace.com/static/536a5869e4b0bed465fb69d6/t/5b67a595f950b7f27700dbe2/1533520096841/?format=1500w]<http://www.guastellasound.com> Andrew Guastella Sound Editor / Designer / Mixer, Owner e: andrew.guastella@gmail.com<mailto:andrew.guastella@gmail.com;> s: www.guastellasound.com<http://www.guastellasound.com/>
Carlos Del Rosario	1/3/2023 19:58	Dear IRS, I am writing to express my concern about the credit for new clean vehicles purchased in 2023 or after. I believe it is unfair that hybrid vehicles are eligible for the full credit, while full electric vehicles are not eligible because they are lighter and not considered a SUV. As you may know, full electric vehicles have significantly lower emissions than hybrid vehicles and are a more environmentally-friendly choice. However, the current credit structure does not adequately recognize or incentivize the purchase of these vehicles. This is a missed opportunity to encourage the adoption of zero-emission transportation and reduce our overall carbon footprint. I urge you to reconsider the eligibility requirements for the clean vehicle credit and give full electric vehicles the same consideration as hybrid vehicles. This will help to level the playing field and encourage the transition to more sustainable forms of transportation. Thank you for your attention to this matter. Sincerely, C.D Best, Carlos Del Rosario Software Engineer, SportsRecruits p: 347-447-4506 w: https://sportsrecruits.com/ [Github]<https://github.com/carlosdelros>[LinkedIn]<https://www.linkedin.com/in/carlosdelros>

Name	DateTimeReceived	Body.TextBody
Scott B	1/3/2023 19:58	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Scaught
John Pellicci	1/3/2023 19:58	Tesla Model Y 5 seater should be included in IRA rebate. John Pellicci
James Rericha	1/3/2023 19:58	Tesla model y and model 3 should be included. Hybrids should be excluded entirely Sent from my iPhone
Jeff Knipe	1/3/2023 19:59	Please see below, which is an excusable to not have the Tesla model Y for the EV credit of $7500. This shows an obvious bias against Tesla by the government. [cid:3a227151-758e-4501-8344-6da5f5bcd8f3@namprd09.prod.outlook.com] Jeffrey D. Knipe 407-257-3438
Jordan Parr	1/3/2023 19:59	purely semantics to have a mid size car that is under the suv weight and over the sedan price ruled out of a tax credit. This is the bureaucracy that ruins our faith in government. Thanks, Jordan Parr
Paul Berick	1/3/2023 19:59	Hello, Please properly categorize the Tesla Model Y -the most American-made vehicle eligible- as an SUV and allow the full $7,500 income tax credit. This is such boldface corruption and cronyism, the whole of America can see that you are bought and paid for by interest groups, the win for your pockets and a loss for America and liberty. Please correct and apologize, it would go far for what's left of your reputation. -Paul Berick, Tax Paying American from Ohio
Sveinn Thorarinsson	1/3/2023 19:59	I am writing to express dismay with the following * The IRS does not categorize the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit Please reconsider this classification. As it stands this misses the great opportunity of transitioning more quickly away from fossil fuel vehicles toward sustainability. This would tragically increase the odds of a total climate disaster. We have an opportunity to act now for the future of our ancestors. Every act matters. I believe you have the power and courage necessary to do the right thing. We put a man on the moon. We can lead the world in saving our planet. Thank you for your consideration. Respectfully, Sveinn Thorarinsson

Name	DateTimeReceived	Body.TextBody
Randy Faidley	1/3/2023 19:59	I support that all fully electric vehicles to be qualified for the Electric vehicle (EV) tax credit. For Example, the Tesla Model Y and the Ford Mustang Mach-E are two completely electric vehicles that have been excluded. This is an error and needs correction. Furthermore No hybrid or Petrol fueled, fully or partially fueled vehicle should receive an EV tax credit. Respectfully, Randall Faidley Sent from my iPhone
Andrew Todd	1/3/2023 19:59	To whom it may concern: The way in which the IRS has arbitrarily determined which vehicles are SUVs and which are Sedans/Cars has a massive negative impact on the consumer. Take for example the Tesla Model Y. Consumers consider this vehicle whether a 5 seat or a 7 seater to be an SUV. It is marketed and utilized as such. To not allow for this vehicle and many others to not be classified as an SUV only owing to the weight of the vehicle is detrimental to the consumer, environment and spirit of this tax incentive. Thanks for considering my comments. Andrew Todd
Wayne Collier	1/3/2023 19:59	To whom it may concern: I am concerned that five-seat variants of the Tesla Model Y have been deemed to not qualify for the $7,500 EV purchase tax credit. The Model Y has a larger cargo capacity and longer range than most or all of the vehicles that will receive this credit. And many other qualifying vehicles have just five seats as well. The Tesla Model Y should qualify as an SUV, and receive the same credit as other qualifying vehicles. Best regards, Wayne Collier
Armughan Javaid	1/3/2023 19:59	Dear sir / madam, I Am writing with respect to the EV credit for SUVs under President Biden's Inflation Reduction Act (IRA). I was dismayed to find out that several gas guzzling hybrid SUVs with small batteries and 25 mile electric range qualify as SUV limit of $80,000 whereas the Tesla Model Y 5 seater does not just because it is a couple hundred pounds lighter. Please rectify this. Tesla is the US innovator of EVs and a global leader. Thank you Armughan Javaid Clifton, VA
HÄNS swipe	1/3/2023 19:59	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Hans

Name	DateTimeReceived	Body.TextBody
Erik Schelbert	1/3/2023 19:59	To the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. I urge you to rectify the situation. Your consideration of this matter is highly valued. Yours sincerely, Erik Schelbert, MD, MS
Joe B	1/3/2023 19:59	Dear Andres, I'm writing to you to request that the IRS revise the EV tax credit qualifications so that the Tesla model y seven seat variant qualifies. Also a jeep with only 20 miles of battery should not qualify. Thank you for your attention to this matter. Best regards, Joseph Burwinkel
Steve Pantalone	1/3/2023 19:59	Hybrid electric vehicles should not qualify for the credit. This has been an affordable proven technology since the Prius in 1998. These incentives are to bring the cost of new BEV technologies down. There should not be a weight minimum for a vehicle to qualify. This penalizes the vehicle for being efficient, which I thought was the whole idea behind the incentives... Making carbon free efficiency adorable. Caps to avoid the credit being used on luxury vehicles makes sense, but the caps should be adjusted to a higher level. Right now they are effectively penalizing longer range BEVs which will be necessary to successfully complete the transition. Please remove most of the exclusions, make simple rules and use only those. (150 mile battery range, 4 seat minimum, 70k cap for cars, 90k cap for trucks/SUVs) As it currently stands, it's obvious that choices were carefully make to include and exclude certain makes and models. Governments aren't supposed to pick winners. I have no expectations of being heard or having any impact, but maybe you'll surprise me. If you need data, physics explanations, or any further clarification email or call. Steve Pantalone
Blago Taskov	1/3/2023 19:59	Please reconsider your definition of SUV. Currently it seems to me like it is not very well thought and borderline random. Best, Blago
Christian Reynolds	1/3/2023 19:59	I don't like the fact an ev tax credit is given to hybrids they still have the very thing it's supposed to offset. I don't like that it was passed last year and Only goes into effect for 2023 models. The weight limit for suvs is silly and stifles competition of what's it's supposed to offset. Sent via the Samsung Galaxy S21 Ultra 5G, an AT&T 5G smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Tyler Leedom	1/3/2023 20:00	117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit when other extremely less efficient and heavier vehicles are. This is not the way to promote reduction of oil usage nor promotion of sustainable transportation. Please fix this and allow all model Y's to qualify for the 7,500 tax credit. Thank you Tyler Sent from my iPhone
Bradley Fishel	1/3/2023 20:00	Tesla model y should totally qualify for all ev tex credits… obviously! Sent from my iPhone
Jain Lee	1/3/2023 20:00	Hi This is Jain Lee and I am a potential Tesla Y customer. I just want to tell you that Tesla Model Y needs to be included in the Tax credit. Lots people think that It doesnt make sense that your current standard which is excluding Model Y. It is unfair. Please reconsider it so people can get the fair benefit. Thanks Jain

Name	DateTimeReceived	Body.TextBody
peter tran	1/3/2023 20:00	To whom it may concern, As a taxpayer and as a environmental concern person, I find it is very discouraging and it is a major mistake to exclude the Tesla Model Y 5-searters from the tax rebate where there are quite a few much less gas efficient hybrid qualifies for the $7500 tax rebate. Please revise the rules and include the Tesla Model Y 5 seaters. Also, we should be incentivised based on gas mileage instead of the current vehicle types. It doesn't make sense to give rebate to a less-than-30 mpg vehicles, regardless whether it is an ICE or a hybrid vehicle. Thank you Peter
Vic Banta	1/3/2023 20:00	Reference: 2023 EV tax credit The $55,000 threshold MSRP set by the IRS need to be raised to include the Tesla Model Y all-wheel drive and long-range and performance five-seat vehicles. This change is likely to result in reducing the number purchases of vehicles in the same price range that have a larger carbon foot prints. Victor Banta Banta Expedited Trucking (515) 992-0094 http://www.bantatrucking.com
Leon Yu	1/3/2023 20:00	To the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Leon Yu
HÄNS	1/3/2023 20:00	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, the entire HANS staff

Name	DateTimeReceived	Body.TextBody
Jeffrey Vega	1/3/2023 20:00	Government officials reading this, Thank you for the opportunity to have a voice in this matter. I'm sure folks are giving you a hard time. So thanks for enduring the stress. Please kindly register my comment below - phase out any vehicle with an on board internal combustion engine. - change policy to include all Tesla model y variants as fully qualified for the suv classification as soon an possible. The weight metric is counter to the goal of efficient suv ev models. Thank you! Jeff vega
Austin Brown	1/3/2023 20:00	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV, and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Jack ying	1/3/2023 20:00	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, -- Sent from Gmail Mobile
Jeff Koenig	1/3/2023 20:00	All electric SUV should be included in the $80,000 limit $7,500 benefit, including all variants of these: Tesla Model Y and Mustang Mach-E The current selection are ridiculous where some hybrids and other electric vehicles are included but Tesla Model Y 5 seater and Mustang Mach-E are not included. Also, hybrid vehicles should be removed from this $7,500 benefit. Jeff Koenig

Name	DateTimeReceived	Body.TextBody
Arthur Lee	1/3/2023 20:00	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The goal of this credit is to promote clean energy and efficiency. Your consideration of this matter is highly valued. Yours sincerely, Arthur Lee
Nitesh Mehta	1/3/2023 20:00	I'm a taxpayer who was sadden to hear that the model Y Tesla 5 seater is not included in IRA benefit as an SUV. When I saw the list of other cars eligible for the discount I thought to myself - this isn't the future we want for our children! Please reconsider adding model Y to the SUV cap so we can say we left this land better than how we entered.
Dipesh Maini	1/3/2023 20:00	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto
qi wang	1/3/2023 20:00	does. It obviously does not follow Inflation Reduction Act. Please give tax credit based on pure ev miles range. Min($7500, $7500 x pure ev miles range / 300) where 300 is expected regular car miles range. Refer to OMB Control No. 1545-2137 Qi Wang Sent from my iPhone
scott Fryling	1/3/2023 20:00	The Model Y , 5 seater should be included and is silly that it isn't from the beginning! Sincerely, Scott Fryling

Name	DateTimeReceived	Body.TextBody
Nicholas J. Nicastro	1/3/2023 20:00	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As an owner of two of these clean energy vehicles, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. All my best, Nick Nicastro<https://linktr.ee/donniccolo>End cancer!<https://donniccolo.wordpress.com/?s=pelotonia>
Anthony Aspres	1/3/2023 20:01	Dear Andres Garcia, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
JMR	1/3/2023 20:01	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Jose Miguel Rosas
Frans de Wet	1/3/2023 20:01	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Thanks,

Name	DateTimeReceived	Body.TextBody
akshay patel	1/3/2023 20:01	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Akshay Patel
Walcher, Kyler	1/3/2023 20:01	I am writing to express my concern about the classification of the Tesla Model Y(5 seat) under the Inflation Reduction Act. Specifically, I believe that the Model Y should be classified as an SUV, rather than as a passenger vehicle. I understand that the purpose of the Act is to provide tax incentives for the adoption of fuel-efficient vehicles, and I fully support this goal. However, I believe that the focus on hybrid vehicles as a means of achieving this goal is misguided. Hybrid vehicles may be more fuel efficient than traditional gasoline-powered vehicles, but they still rely on fossil fuels and do not offer the same level of environmental benefits as fully electric vehicles. In contrast, the Tesla Model Y is a fully electric vehicle that has the potential to significantly reduce our reliance on fossil fuels and help create a cleaner, more sustainable America. I believe that it is in the best interests of both the environment and the nation to prioritize the adoption of electric vehicles like the Model Y over hybrid vehicles. I urge the IRS to reconsider the classification of the Tesla Model Y under the Inflation Reduction Act and to give greater priority to electric vehicles in its incentives and tax credits. Thank you for considering my concerns. Sincerely, Kyler Walcher
Prakash Dugar	1/3/2023 20:01	I have been waiting for this rebate to buy 2 Electric vehicles (Model Y or Ford Mach E) for my daughter and wife, instead of another PHEV. I already have Honda clarity PHEV, which is essentially ICE vehicle due to short EV range of 45 miles only. Please change criteria so make it reasonable to safe cars like Tesla (https://t.co/uTL3m4WOUn) hope this accident article will help you make decision to include Tesla. Thanks a lot!! -Prakash Dugar Cypress ca (cell 7148750961) My email is camprakashdugar@gmail.com
Ashwin K Kumar	1/3/2023 20:01	Hi IRS, Please include Tesla Model Y 5 seater as a SUV. I'm deeply saddened to see that hybrids are getting all the incentives and true electric vehicles aren't! Model Y is a true American car that is being applauded by everyone across the planet. This is a true milestone that has been impossible for other American auto companies to achieve. Please make this wonderful car more affordable to millions of Americans Thanks, Ashwin
BEACH BUNNY	1/3/2023 20:01	Dear IRS, The 2023 EV tax credit of $7500 should apply to all models of the Tesla model y; 5 and 7 seats. To apply this to gas hybrid vehicles and not a pure EV made in america is outright corruption and completely negates the point of this tax credit. Please update the EV tax credit to include the model y 5 seat Tesla vehicle that is an american made fully electric suv. Sincerely Nikki Marciano

Name	DateTimeReceived	Body.TextBody
2nd Oldest	1/3/2023 20:01	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, the 2nd oldest hominid
Adrian Avolio	1/3/2023 20:01	To whom it may concern, I am writing to express my support for the inclusion of the Tesla Model Y in the eligible incentive list for electric vehicles. First and foremost, the Model Y is a highly efficient and environmentally friendly vehicle. It has a range of up to 326 miles on a single charge, making it a practical choice for long distance travel. In addition, the Model Y has a 5-star safety rating, making it a safe choice for families and individuals alike. Furthermore, the Model Y is a popular and in-demand vehicle made in the USA. Its inclusion on the eligible incentive list would encourage more individuals to make the switch to electric vehicles, which would not only reduce emissions, but also help to reduce our dependence on fossil fuels. In summary, the Tesla Model Y is a safe, efficient, and popular vehicle that would make a valuable addition to the eligible incentive list for electric vehicles. I strongly urge the IRS to consider including it on the list. Sincerely, Adrian Avolio
Jatinder Singh	1/3/2023 20:01	Hi, It seems strange to me as an electric vehicle enthusiast and owner that some versions of the Ford Mustang Mach-E and Tesla Model Y are not considered SUVs for the purpose of qualifying for the IRA tax credit. From my personal experience with the Model Y, as well as talking with friends who own them, and having sat in a Mach-E, I believe that the 5-seat version of the Model Y is not significantly different from other SUVs, and both the Model Y 5-seater and the Mach-E should be reclassified as SUVs. These electric vehicles are more energy efficient than many gas and hybrid SUVs and I believe they should be recognized as such Regards Jatinder
dan	1/3/2023 20:01	To whom it may concern, As a long time, climate activist, follower of science and concerned citizen I was shocked to see that the Tesla Model Y, the most advanced electric car at its price point (and 100% made in the USA), was denied the new subsidy whereas some foreign made gasoline burning cars qualified. Either the rule or the interpretation need to change. This is silly. Regards, Dan Walmsley Grass Valley, California
Troy Lawrence, D.C.	1/3/2023 20:02	Please include Tesla model Y five seat version into the $7,500 tax credit for SUV. It is considered an SUV by EPA and NITSHA and Tesla. It has never been coded as a sedan. I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Allowing the jeep with an engine that gets 20mpg and 21 miles of battery range is ridiculous. Sincerely, Dr. Troy Lawrence Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>

Name	DateTimeReceived	Body.TextBody
Ismo Kotilainen	1/3/2023 20:02	Hello, Why is the Tesla 5 seat model Y not eligible for the $7500 tax credit but the seven seat is? Is qualification for the definition of an suv based on the number of seats? The EPA defines it as a SUV. It seems obvious that the 5 seat should be eligible Please review the eligibility of the 5 seat Tesla to receive the $7500 tax credit. Thanks! Ismo Sent from my iPhone
jbkm0529@gmail.com	1/3/2023 20:02	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Jason Broadrick Sent from my iPhone by Jason
Rahul G	1/3/2023 20:02	Please review the petition started as the EV tax credit is limit to a few of pure EV automobiles. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix:
Kyle Malfatti	1/3/2023 20:02	Hello, The goal is to get consumers to switch to electric vehicles. Please either: Remove the price caps for all electric vehicles and let consumers decide which electric vehicle is right for them. OR At least classify all vehicles of similar type and functionality for the same price cap. It's silly to think a 7 seat model Y is eligible for the 80k limit yet the 5 seat model Y is not. Is also silly to have other 5 seat hybrids that are eligible while a pure electric 5 seat model Y is not. Thank you, A concerned taxpayer

Name	DateTimeReceived	Body.TextBody
abrown@conserveengineering.com	1/3/2023 20:02	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV, and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Austin Brown [cid:image002.jpg@01D91F95.1528E4D0] Austin Brown, P.E.
Tyler Phillips	1/3/2023 20:02	well please. Tyler
Mallikh	1/3/2023 20:02	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Mallikh
Matthew Bruening	1/3/2023 20:02	The Tesla Model Y 5 seater should be included in the tax credit. It gets 113 MPEe and has 330 mi of range. Not including this is nonsensical. Be definition is it is fully electric and as such, should be included in the EV Tax Credit. Anything short of that is purely political positioning. Matt
James Porting	1/3/2023 20:02	The Tesla Model Y 5 seater should be included in and should've been from the beginning! James Porting
Joe Magoonaugh	1/3/2023 20:02	Writing in regards to the EV tax credit. How can one take seriously a bill that provides a tax credit for a Jeep Wrangler 4xe with a gas engine and plug in battery that gets 20 miles, but not providing a tax credit for a Tesla model Y that is full electric and gets like 300 miles off a charge? Why punish Tesla for making a better and lighter SUV? Why not determine an suv by size or seating capacity and not weight? The Jeep Wrangler is a great car. I've driven both the 4xe and the model Y. The model Y is far superior on every level for the environment. Tesla has done more to promote the advancement of electric cars than any other car company in the world. If not for them producing 1m cars in 2022 the rest of the auto industry would still be sitting on their hands producing gas guzzlers as they'd have no competition. If this bill is really about promoting EV sales you should consider including the top EV SUV on the market. Thanks, Joe Sent from my iPhone
Taylor Raeburn-Gibson	1/3/2023 20:02	Regarding the EV tax credit qualifications, please reconsider how the EVs are being selected. In some cases hybrid EVs with terrible efficiency are getting the credit where full EVs (such as Tesla model Y) are not receiving it. All Tesla models that meet the cost thresholds should qualify since they are pure EVs. Thank you for your consideration, Taylor

Name	DateTimeReceived	Body.TextBody
CHSDA Video Game Design	1/3/2023 20:02	Hi, I just wanted to leave the comments that I certainly believe that any Tesla Model Y, with five seats that would be eligible with seven seats, should be included on the list of vehicles for the tax benefit… I know it's a new program and hopefully this oversight will be fixed soon… There are some other vehicles that similarly should probably be on the list to provide clarity for consumers, but I know some people who are planning and budgeting for this, and with its cargo and other capacity it is definitely an SUV; certainly a crossover SUV at the very least… Again, the same car configurations with just two other seats qualify; this looks very concerning/inconsistent and suspicious that two seats make a difference (and if somebody got the two-seated option and lost cargo capacity, they would end up paying about $3000 more for the vehicle to get some of the benefit- while also using more resources for something they don't need and limiting the capacity of a can be carried via an electric vehicle)… I hope any eligible plug-in electric hybrids have at least some electric range where they would not have to use some gas… A vehicle that needs to use gas to get anywhere would be a bit concerning in terms of getting this benefit, especially compared to vehicles that are zero emissions… Thank you for your time and consideration in looking into this oversight, -Daniel M. "Even though we can't expect to defeat the absurdity of the world, you must make that attempt. That's morality, that's religion. That's art. That's life." -Phil Ochs -Daniel
Keith Janson	1/3/2023 20:02	Please include Tesla 5-seat Model Y. Thank you. Keith W. Janson
Heather Pyne	1/3/2023 20:02	Purchasing an electric vehicle, such as a Tesla Model Y, is one of the best decisions one could do for our environment as it uses no fossil fuels. Not receiving an EV credit due to ridiculous perimeters is actually mind boggling. It's also been voted one of the safest vehicles. This is one of the most well made vehicles of our time and has up to 330 miles of range. Why would I pay for something that only gets 20 miles of range and still needs gas?? This is literally stupid. If America is truly "going electric" they need to look at the impact the car has on the environment, the range & the overall safety & reward the buyer based on that. If a consumer is buying an electric vehicle, they should be rewarded, as this is incentive to do better for our environment for the next generations to come. Not receiving an EV credit for a car that speaks volumes to what our world needs, doesn't make any sense at all. I'm disappointed in the
amerz1966@gmail.com	1/3/2023 20:02	To the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicle for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Alexandra Merz
Telmo Pina	1/3/2023 20:02	I am writing to express my disappointment that the Tesla Model Y is not classified as a SUV and therefore cannot qualify for the tax credit provided by the reduction act. As a potential buyer of the Model Y, I was attracted to the vehicle in part because of the financial incentives provided by the reduction act for electric SUVs. However, upon further research, I learned that the Model Y is not considered a SUV by the IRS and is therefore not eligible for the credit. I understand that the classification of vehicles is based on specific criteria, but I strongly believe that the Model Y should be classified as a SUV. It has many of the same features and capabilities as traditional SUVs, and I believe it should be eligible for the same financial incentives. Its unfair certain gas engine vehicles are elegible and not model Y. I urge the IRS to reconsider the classification of the Model Y as a SUV and make it eligible for the tax credit provided by the reduction act. Thank you for your attention to this matter. Sincerely, Telmo Pina

Name	DateTimeReceived	Body.TextBody
Brett L.	1/3/2023 20:03	To whom it may concern, The IRS's implementation of the electric vehicle (EV) tax credit provisions will lead to unintended consequences and changes need to be made. As they currently stand, it will needlessly limit consumer choices and will increase the adoption of less efficient models directly contradicting the intent of the Inflation Reduction Act (IRA). 1. The IRS should adopt more liberal rules defining an SUV. Perhaps using rules outlined by the NHTSA and the EPA for instance. The Ford Mach E for example is considered an SUV by the NHTSA and the EPA but it is not by the IRS. Furthermore, the Tesla Model Y 5-seater is not considered an SUV but the 7-seater is. These are two of the most popular and compelling models in the market and the IRS has put them both at a major disadvantage relative to very similar models from Volkswagon and Audi. Adjusting weight, clearance, and seating capacity slightly or adopting other agencies' criteria would be recommended. 2. The IRS's approach is rewarding inefficient models far too much. For instance, in the case of the aforementioned Model Y. The only difference between the two models (5-seat and 7-seat) is the weight. Car companies will be compelled to build heavier and less efficient models in order to qualify as an SUV. The same goes for plug-in-electric hybrids as they are getting the same benefit as fully electric models. In fact, since their drivetrain is so much heavier they easily meet the weight requirements to meet the SUV threshold. Please adjust your SUV requirements so the Telsa Model Y 5-seat variant and the Ford Mach E qualify. Also, adjust requirements so fully electric and highly efficient models are not put at a disadvantage relative to heavier, less efficient gas-powered models. The ultimate goal of the IRA with respect to the EV provisions is the further establishment and buildout of an EV production ecosystem to protect the country's long-term national economic interests. The IRS's approaches are significantly undermining this strategy. Thank you for your consideration of my input.
Jay Molteni	1/3/2023 20:03	The definition of SUV is incredibly inconsistent. I'm lost as to why a Tesla Model Y with 5 seats is not an SUV, but 7 seats is. This also applies to other models and makes. Please start over and make the model designation (SUV) consistent. Sincerely, Frank H. Molteni
Melissa Aniston	1/3/2023 20:03	I don't believe any tax credit should be given for any product ever, but, since they are being given, all EVs regardless if they are hybrid or full electric should receive credits and the most efficient should receive the highest credit if reducing pollution is the goal of the program. As it stands the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. It far exceeds all competitors and I would buy one if a credit was offered. I may buy one anyway as its range and size is fantastic but the credit would make it easier to afford. If the goal of the tax credits is to reduce pollution by moving to renewable energy then this makes sense. If that is not the agenda of the tax credits please let the American people know what the agenda is. -- Sent with https://mailfence.com Secure and private email
Michael Liebow	1/3/2023 20:03	To whom it may concern: This is an absolute disgrace. Please include the Tesla Model Y. [cid:7327e161-da95-4237-a99b-4a91a68ca7fd@namprd09.prod.outlook.com] And while you're at it, PHEVs are not good for the environment and should be removed. Only made in America EVs should receive the incentive. Regards, Michael ---------- Michael S. Liebow Weston CT
Joel Lisenby	1/3/2023 20:03	Hello, I wanted to comment on the requirements for the $7500 clean vehicle credit to qualify at the $85,000 SUV price point. For the Tesla Model Y, from what I understand the qualification is granted to the heavier 7 seat model, however due to the high tech materials and design of the Model Y, the 5 seat model weighs in just slightly under the 6000 weight limit to qualify as an SUV. I believe that weight should not be a factor in deciding if a vehicle is an SUV or not. Instead SUV status should be granted by internal square footage, and the Model Y should qualify in any form (5 seat or 7 seat) as an SUV as it is a very large interior space. Setting a minimum weight is actually counter-productive to a clean electric vehicle credit because it discourages reduction of weight and thus higher efficiency vehicles that use less energy, and therefore produce less emissions from charging. Thank you for considering my thoughts on the matter, -- Joel Lisenby Escondido, CA 92029

Name	DateTimeReceived	Body.TextBody
Daniel Vitiello	1/3/2023 20:03	Hello, As a taxpayer, and proponent of our shift to a sustainable future, I strongly disagree with some of the current criteria for vehicles to receive the IRA EV tax credit. The fully electric, American made, Tesla Model Y and Ford Mach E are excluded from receiving the credit. I've read it's due to being too light weight, which seems odd we would want to incentivize manufactures to make heavier, less efficient vehicles. Additionally it seems absurd that "hybrid" vehicles with a gas engine, that get 20mpg, and only 21 miles of electric range (like a Jeep Wrangler) are eligible for an EV tax credit. Please reconsider the criteria for which vehicles are included so we can incentivize purchases of vehicles that our future depends on. Thank you for your time, Daniel Vitiello
Mike Howe	1/3/2023 20:03	The Tesla model Y regular 5 seat version should be eligible for the full rebate. It that means getting it considered an SUV, fine. There is no reason for the unbalanced treatment of Tesla like this. 5 seat, 7 seat. All the same car. Mike Howe Director Integrated Services Youngblood Automation 616-862-8061<tel:616-862-8061> www.youngbloodautomation.com<http://www.youngbloodautomation.com/>
Pixelsmiths	1/3/2023 20:03	Regarding EV Tax credits 1) Only all electric cars should be eligible for the tax Credit 2) Only cars made in America should be eligible for the tax credits 3) The IRS is not qualified to determine the classification of vehicles and should not be making random or political changes to benefit unions or politicians. Example, a Tesla Mod Y 5 seat is not an SUV but a 7 seat is an SUV. Both cars are SUV's in every state. This error makes the IRS look out of touch, political or incompetent. Leave it to the automotive experts. Ken Stickney
Mike Ton	1/3/2023 20:03	be a mistake Please fix that for the benefit of the efforts of setting up the US for an energy independent future! Thank you for your time and consideration - Mike
chris fleck	1/3/2023 20:03	Please do what the IRA was intended to do to reduce fossil fuel use. Add the Tesla Model Y 5 seat. The most efficient all electric SUV and most American made. And drop the Hybrid cars that are gaming the system. Thank you Chris Fleck
Jakob Berg	1/3/2023 20:04	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater and all Models of the Ford Mustang Mach-E in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Jakob Berg

Name	DateTimeReceived	Body.TextBody
E D	1/3/2023 20:04	To Garcia: The Qualified Plug-in Electric Vehicle Credit has a few flaws that we all can see. The bias that is being demonstrated by the IRS/ Federal government against Tesla is confusing and frustrating. We , the American public, can see what the bureaucrats in the IRS are doing and are punishing Tesla for political purposes. Be very careful how you proceed if you continue down this path as the next set of elected officials might start reviewing internal UNELECTED officials and how they may or may not benefit from their actions take in a federal position. The way this looks , it looks to favor companies that build using a certain type of labor vs just American made. This new IRS rule makes the 7 seater the only Model Y eligible for the tax credit while there are other "SUVs" that do not meet that criteria. Your rules vary based upon manufacturer vs the size and cost of a vehicle. The later would be the FAIR approach but this was not the approach that was taken. Tesla has multiple cars that meet the spirit of the intended regulation but it seems that politics has again been inserted where it should not have been, Eric Detwiler
Parag K	1/3/2023 20:04	To: Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Respected IRS Department, I am writing as an appeal to you to allow Tesla Model Y for full EV tax credit. My reasoning for this appeal is simple viz. Tesla Model Y is going have the biggest positive impact that the Tax Credit originally intends to achieve. Tesla Model Y has and will continue to have largest market share which makes the positive impact bigger. I am already owner of Tesla Model Y and not going to benefit by any tax credit but I still appeal to you for the good cause. Sincerely, Parag Kutarekar Newark, Delaware 19702
Michael	1/3/2023 20:04	Dear IRS, As a citizen of the United States of America and as a proud EV early adopter I strongly recommend the IRS rethinks their EV tax credit strategy. It is not possible that the most made in America EV, the Tesla model y which is by all accounts one of the most efficient EVs produced (looking at mpgE) gets no tax credit whereas the jeep Wrangler 4xe, a hybrid with only 21 miles of electric range and 20mpg on it's combustion engine gets $7500. The decision only being due to the fact that the model y does not classify as a SUV due to its light weight. I strongly recommend you determine eligibility based on the government's goals and clear incentives for manufactures. These incentives should try to improve electric efficiency (mpgE), range, among other useful metrics. If hybrid is allowed a credit, which I'm fine with one ought to also ensure the mpg of the combustion engine is striving toward less CO2 emissions (I'm sorry but the jeep Wrangler's 4xe 20mpg does not fit that definition by any mean). A Prius with > 40mpg + short electric only range makes more sense. We should be rewarding automakers that truly innovate in the EV space and help us in the transition away from ICE like Tesla. Rewarding these gas guzzling combustion cars with a small battery just for the sake of getting the credit is not helping us in any way transition to EVs. Thank you, Michael Bazzoli
Steven Miller	1/3/2023 20:04	Thank you for requesting public feedback. I am disappointed that we are subsidizing plug in hybrid vehicles. It does not properly incentivize car companies to invest in zero emission vehicles. Even some cars with poor efficiency are being qualified. Giving this incentive the same for hybrids (even inefficient ones) and EVs may have reverse intention by removing some buyers from EVs in favor of hybrids. Also, in my opinion the Ford Mach E and Tesla model Y are SUVs. Steven Miller -- Sent from mobile device
Steven Abramson	1/3/2023 20:04	Dear IRS, As a follow-up to my previous message, just to be clear, the Tesla Model Y (5 seat variants) and Ford Mustang Mach-E should qualify for tax credits for the $80,000 price cap even as SUV's as classified by the EPA. Thanks, Steve On Tuesday, January 3, 2023 at 04:55:47 PM PST, Steven Abramson <abramsos2004@yahoo.com> wrote: Dear IRS, I am writing in regards to the Inflation Reduction Act. It has come to my attention that pure EV's such as the Tesla Model Y (5 seat variants) and Ford Mustang Mach-E do not currently quality for tax credits for the $80,000 price cap even though they are classified as SUV's by the EPA. Meanwhile, vehicles like the Jeep Grand Cherokee with a gas engine and much lower miles per gallon and significantly less electric range are scheduled to receive the tax credit. This does not meet the intention of this bill, and should be corrected immediately. Please let me know if you have any questions. Sincerely, Steven Abramson

Name	DateTimeReceived	Body.TextBody
Brendon Lock	1/3/2023 20:04	Hello, I just want to voice my opinion to reconsider how certain Tesla and Ford (and possibly others) electric cars are classified under the new Inflation reduction act. The 5 seat Model Y and certain Mach E's should be under the $80k limit like other SUVs. Thanks Brendon
Justin Matos	1/3/2023 20:04	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Justin Matos
Bianca Van Damme	1/3/2023 20:05	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, the BB staff
Cac Mai	1/3/2023 20:05	To whom it might concern, I have reviewed a list of qualified cars for EV incentives and very concern that model y 5 seaters is not qualify. Teslas is the most American made cars and seeing it not quality is very disappointed. I would like you to further review and consider Model Y 5 seaters for the incentive. Thank you, Cac Mai
Rick Davis	1/3/2023 20:05	Hello, I am writing to express my concern that the Tesla Model Y and the Ford Mach E are not included in the $7,500 EV tax credit the IRA unlocked. In the name of customer protection the government should be offering a level playing field so consumers can buy the best products. By excluding 2 of the most high quality EVs from the incentives you are pushing people to buy worse products. Additionally, I think plug in hybrids should be limited or excluded under a certain MPG (I.e. 50 mpg+). For our country to become energy independent we need to take giant leaps forward and consumers buying plug in hybrids with low MPG will realize in just a few years they made the wrong choice. Thank you for considering a policy change. Sincerely, Rick Davis 32 Scenic Dr, Orinda, CA 94563 -- Rick Davis M: 415.623.6263

Name	DateTimeReceived	Body.TextBody
Stefano Milici	1/3/2023 20:05	Dear IRS, I am writing to request to extend the $7,500 Federal Tax Credit of the Inflation Reduction Act to all Pure Electric Vehicles like TESLA. As you may know, the goal of the Act is to allow the US to become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. I believe that it is absurd and fundamentally wrong that right now the credit would benefit some hybrid cars which are still mostly fueled by gasoline and have very inefficient MPGs and excluding Pure electric vehicles like the Tesla Model Y 5 seater. By doing this, tax payers would be funding old technology in large, inefficient gas vehicle auto makers instead of funding the next generation of the American economy. This is a gross miss use of taxpayer dollars. Offering Federal Tax Credits to all Pure Electric Vehicles would be an effective way to encourage the adoption of these vehicles, which will not only help the US to meet its clean energy goals, but also create jobs and stimulate economic growth. I hope that you will consider this request and work to implement these changes. Sincerely,
sneidig	1/3/2023 20:05	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Shawn Neidig
Paul Erwin	1/3/2023 20:05	to the 5 seat AWD Tesla Model Y classification as a sedan rather than an SUV. I have already purchased two Model Ys with these specs so not pointing out the oversight for my own benefit but rather as a person who is deeply interested that the SUV designation apply to the Model Y AWD to reflect the correct intent of Congress and The Executive Branch incentivizing climate change legislation. As a consumer of the Model Y, we purchase both vehicles to achieve the same functional capability of a compact SUV without adverse fossil fuel consumption. I would expect the 7,500 incentive apply for prospective purchasers of the Model Y so that a superior SUV with highest efficiency is purchased vs. the less efficient competitors of the same SUV designation … clearly the intent of the IRA. Thank you for your consideration, Paul Erwin 45 Cord Grass Ct. Fernandina Beach, FL, 32034 630-605-7764
Matt Rorech	1/3/2023 20:05	It is arbitrary and utterly absurd that the Tesla (American company) Model Y 5 seater does not qualify for tax credit. But somehow a Jeep gas engine that gets 20 MPG and has 21 miles of electric range gets the $7,500 EV Tax Credit? The Tesla model Y is ELECTRIC ONLY! It's gets 113 MPEe and has 330 miles of range. What are we doing! Are trying to fix environmental or not??? Please fix this now! Thank you, Matt Rorech
Bob Chiverton	1/3/2023 20:05	I believe the Tesla Model Y long range 5 seater should be classified as an SUV and get the $7500 tax credit. Robert Chiverton West Orange, NJ
Calvin Klesmith	1/3/2023 20:05	Hello, As an EV owner and advocate I question how a hybrid vehicle can get the full $7,500 EV Tax incentive when there are similar fully electric vehicles that are not qualifying. Vehicles that I believe should qualify for the EV Tax incentive: 5 seat Tesla Model Y, and Ford Mach-E which currently do not have SUV status. As a government agency please strive to be as unbiased as possible when selecting incentive availability. It's not right to be putting some American companies at a disadvantage with this selection. Regards, Calvin Klesmith

Name	DateTimeReceived	Body.TextBody
Ryan G	1/3/2023 20:05	Hello Andres Garcia or whom it may concern, I am writing here to voice my concern regarding how the IRS is deciding on which vehicles have 55k ceiling the EV tax credit vs 80k. There are many official documents which describe that the 80k limit is for SUV and Trucks. There are multiple SUV type vehicles that are showing 55k as the limit on the price to be eligible for the credit. Ford, Tesla are just two of the large examples. This really hurts adoption of EVs and the main reason for the creation of the bill. Hope you guys can re-evaluate this portion of the requirements and make updates to correct this mistake. -- Ryan Garoogian
Hasan Unlu	1/3/2023 20:05	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely,
Graham Cohen	1/3/2023 20:05	All, Please consider the model Y 5 seater SUV as an SUV under the $80k cap rule. We shouldn't be proactively (and unfairly) hurting companies who are leading the charge on electrification - particularly based on what other SUVs were considered for the $80k cap. Looks very unfair at the moment which I know is not the point. Kind regards, Graham
Srinath Kattula	1/3/2023 20:05	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Srinath Kattula
Bren Dietrich	1/3/2023 20:06	Please change rule so that all Tesla Model Ys qualify for EV tax credit instead of the current plan for just the 7-seat version. 5-seat version should have an $80,000 cap (instead of $55,000).
Abe Zuckerman	1/3/2023 20:06	I am writing with regard to the IRS guidance on which EVs will be eligible for the new $7,500 tax credit. I was waiting for the new IRA law to come into effect to order a Tesla Model Y, as the tax credit was essential to that car being affordable to my family. I have just learned that only the 7 seat Model Y qualifies as an "SUV" but the 5 seat Model Y (which is the same vehicle, essentially, and was the cheaper model that I was planning on ordering) is not eligible. This is completely illogical and does not seem to comport with the (at least as I understand it) IRA. Please consider revising this guidance so that this tax credit makes the more affordable Model Y available to me and other consumers at a "discount" and also so that the IRS doesn't distort the vehicle market and cause Tesla to do something weird like only making the 7 seat option available in the U.S. Thanks. -Abe Zuckerman CA resident

Name	DateTimeReceived	Body.TextBody
Mountain Movers LLC	1/3/2023 20:06	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Ron Dorazio	1/3/2023 20:06	Treat Tesla fairly! An accomplished American company to be proud of. Qualify all models of the Tesla model Y as SUVs. Do not qualify hybrids. Ronald Dorazio Hopkinton, MA
Jim Parker	1/3/2023 20:06	Leaving Tesla Model Y (5 seater) out of the SUV category is absurd, as well as arbitrary and capricious which is clearly illegal. The government cannot stand by and say that other brand cars (cars made by unions - or electric cars made in Mexico as examples) that are geometrically smaller and have the same number of seats as the Model Y (5 seater) are suvs but the 5 seat model y is not. Minimizing vehicle weight should be a goal of the administration as it improves efficiency which is what this law was intended to do. To say it doesn't qualify as the model Y is 200 lbs lighter than its competitors but is bigger, goes further and has the same seating capacity as other suvs is not logical. Also, the government should not treat the same vehicles differently depending on the agency - the EPA, which regulates cars, says the model Y (all seat configurations and weight configurations) are an SUV so why does the IRS think that it can justify classifying the same car a SUV when the bill language makes no separate weight classification? Two agencies under the same executive branch administration classifying the car differently on the same category is the sheer definition of arbitrary and capricious and needs to immediately be reversed. Also, the IRS determination to deem leased personal vehicles as commercial vehicles which are exempt from the domestic sourcing requirement is also crazy and shouldn't be permitted. Ownership structure does not change the nature of a car - just like how the agency making a determination (EPA vs IRS) does not change the nature of a car (it's still an SUV). The bill was intended to promote domestically made cars - don't cave to lobbyist of non domestic manufacturers so they can get US government hand outs. Leased personal cars are still personal cars - don't treat them as commercial vehicles as they clearly are not. -- Jim Parker
Dan Ecclestone	1/3/2023 20:06	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Dan Ecclestone Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Bao Quach	1/3/2023 20:06	For the attention of pra.comments@irs.gov<mailto:pra.comments@irs.gov> Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely,
yarolin aziz	1/3/2023 20:06	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Best Regards, Yarolin Aziz Sales Associate Almor Design - Heskia Brothers 98 Cuttermill Rd Ste #125<x-apple-data-detectors://1/0> Great Neck NY, 11021<x-apple-data-detectors://1/0> Phone 516-482-8030<tel:516-482-8030> Fax 516-482-0259<tel:516-482-0259> Mobile 646-522-7640<tel:646-522-7640> E-mail Yarolin1@gmail.com<mailto:Yarolin1@gmail.com> Website www.almordesign.com<http://www.almordesign.com/>
Jason Jones	1/3/2023 20:06	To Whom It May Concern, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the #1 "American Made"vehicle, the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. The EPA clearly classifies the Tesla Model Y as a SUV. I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Jason Jones
Pavel Bendov	1/3/2023 20:06	Hello, Based on all specifications of the car, I believe that the Tesla Model Y, 5-seaters, should be included for a full EV tax credit. It is shocking to me that I can receive a full EV tax credit when I buy a Jeep which is 90% gas car and 0 EV Tax credit if I buy a fully electric Tesla Model Y. Please consider the consumer's opinion.
nir hoftman	1/3/2023 20:06	To whom it may concern: I am writing to protest the incredibly deleterious definitions that the IRA has used to define SUV for qualification for the federal tax credit for EVs. How can a Tesla model Y or a Mustang Mach E not qualify as an SUV, while a Jeep plug in hybrid with 20mpg and a 20 mile EV range does? If the federal government's goal is to develop sustainable transport, it needs to start by getting a clue! With disdain, Nir Hoftman MD

Name	DateTimeReceived	Body.TextBody
James Hancock	1/3/2023 20:06	To whom it may concern: Your regulations are random, capricious and clearly biased. It smacks of favoritism and cronyism. And you're generating a bizarre incentive for less efficiency by inducing people to buy 7 seat SUVs instead of 5 seaters. You should be reevaluating and ensuring that the most popular and capable EV made qualifies. Tesla Model 3 5 seater. James Hancock 603.289.7972
Lucas Gogert	1/3/2023 20:06	To Whom it may Concern, Firstly I think that the IRA Act is an overly positive move to help expedite our transition to clean energy and consequently a healthier planet. However 1 glaring shortcoming in this Act is the misclassification of the Tesla Model Y 5 seat variants, limiting the price cap to $55,000 vs the $80,000 cap they should fall under. I understand that it technically does not meet the current IRS requirements (barely) resulting in classified as an non-SUV however, considering that this is one of the best (if not the best) selling full electric vehicle in the world that also happens to be the most American made and best embodiment of what this Act was intended to promote I feel it would be an aggrevious mistake to allow this situation to stand. Please consider adjusting the IRS SUV parameter requirements to allow the Tesla Model Y 5 seat configurations to meet the minimum SUV requirements. This would be in the best interests of the American people and the planet as a whole. Sincerely, Lucas Gogert Sent from my iPhone
Edward Clark	1/3/2023 20:06	Tesla is being unfairly treated by this action. A Model Y is an SUV whether it has 5 seats or 7. How can you be giving $7500 tax credits for gas powered (hybrid) vehicles? How is this an incentive to buy an EV? Fix this. Sincerely, Edward Clark 1215 Tanglewood Dr Mount Vernon, IN 47620
Ian Spence	1/3/2023 20:07	Reevaluate your SUV classifications or explain why a pure EV with 330 miles of range doesn't get an EV credit but a hybrid jeep with 20 miles of range does.
Alex Kalemkeris	1/3/2023 20:07	the industry and popularize EV's. Tesla is the only EV company that has built the infrastructure needed to make EV work. No other company is advanced as Tesla nor wants to compete with Tesla unless they get favor from the government. And it's only proven by this implementation. [image.png] Thanks, Alex Sent from my iPhone Please excuse the brevity and any typos
Liyun Kaberlein	1/3/2023 20:07	Dear Sir or Madam, I am writing to express my strong opposition to how the Inflation Reduction Act or IRA rules classify vehicles specifically how the Tesla Model Y (5 seat version) is classified. It doesn't seem fair this vehicle is not eligible to receive a $7,500 credit while less environmentally friendly vehicles such as hybrids are. For the benefits of a better environment and for the benefits of consumers, please correct this bias and allow the Tesla model Y (5 seater) to be eligible for the $7,500 credit. Thank you. Sincerely A concerned citizen

Name	DateTimeReceived	Body.TextBody
Kevin Dooley	1/3/2023 20:07	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Kevin Dooley
Bud Cribar	1/3/2023 20:07	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the law.
Jose Gonzalez	1/3/2023 20:07	To whom it may concern, Tesla and Ford Electric vehicles that are classified by the EPA as being SUV should be given the $7500 tax credit regardless of seat arrangement and price. The whole point of this incentive is to help people transition away from fossil fuels. Giving hybrids the same tax credit as all electric vehicles will slow down the transition and continue the polluting of our air. Thank you, Jose E. Gonzalez
Ben Cather	1/3/2023 20:07	Dear IRS, I am writing to express my support for the inclusion of the 5 seat variant of the Tesla Model Y on the list of vehicles eligible for the $7,500 tax credit. As a Tesla Model Y owner, I can attest to the high quality and performance of this vehicle. However, I am writing not to seek personal benefit, but rather to advocate for fairness and equality in the application of the tax credit. I understand that the IRS has its own criteria for determining which vehicles are eligible for the tax credit, and I respect the agency's discretion in making these decisions. However, in this case, I believe that the exclusion of the Model Y from the list of eligible vehicles is unfair and puts Tesla at a disadvantage compared to other manufacturers. The Model Y is a 5 seat SUV with a base price below the $80,000 threshold, and it should therefore qualify for the tax credit under the same rules as other 5 seat SUVs from other manufacturers. I urge the IRS to reconsider its decision and to include the Model Y on the list of eligible vehicles in the interest of fairness and equality. Thank you for considering my perspective.
Pranay Patel	1/3/2023 20:07	7 seater. Please remove this distinction for the Model Y, it clearly is a SUV in almost all the definitions. Thanks -- Thanks Pranay Patel

Name	DateTimeReceived	Body.TextBody
Irene Christina_W	1/3/2023 20:07	Subject line “OMB Control No. 1545-2137” For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely,
Nicola Gaballo	1/3/2023 20:07	Good evening, I m a great supporter of the ev tax incentive. Nonotheless there are some variants of the Tesla Model Y and the Ford Mustang Mach-E that will NOT receive any incentives at all, yet some vehicles that use fossil fuels will. I find it unreasonable and counterproductive since it actually incentivices, in some instances, the purchases of gas fueled vehicle (plug in hybrid) over a fully electic one. Regards, Nicola Gaballo
ACABylon Bee	1/3/2023 20:07	I'm really a big fan of excluding the Tesla Model Y from the $7500 IRA credit! Love what you guys are doing, keep it up!
Jorge Gonzalez Zamora	1/3/2023 20:07	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Including hybrids with 21 miles of electric range is also misguided. A minimum range should be included to promote greater batteries in hybrids.
Faisal	1/3/2023 20:07	RE: Price cap for Tesla Model Y with 5 Seats Dear IRS, Tesla Model Y with 5 seat variant should qualify for the higher $80,000 price cap under Inflation Reduction Act, instead of the lower $55,000 price cap. This unfairly excludes an all electric vehicle that is made in America from being eligible for the $7,500 tax rebate. This may unfairly force many consumers to buy an unpopular, 7 seat version that qualifies for the $80,000 price cap but weighs 240 lbs more and also costs $3,000 more. The extra seats are useless for most buyers of this car and reduce the total EV range. Vehicles of similar size such as the VW ID 4 qualify for the $80,000 price cap. Many hybrid vehicles with far less full efficiency are qualifying while an all electric model does not. This is opposite of the intent of this law. Please address this problem as fast as possible. -- Thanks and Regards, Faisal Zafar.
Sebastien Lariviere	1/3/2023 20:08	Hi, I consider it absurd that the Tesla Model Y SUV is not considered an SUV. It should have an MSRP limit of $80,000 Sebastien Lariviere
Greg Schmitz	1/3/2023 20:08	The SUV definition is terrible and makes no sense. It should just follow the EPAs definition. All Tesla model Ys are SUVs, All VW ID 4's are SUVs. Hybrids should not qualify. At a minium they should have to be plug-in hybrids with more than 30 miles of range.

Name	DateTimeReceived	Body.TextBody
Billie Jo	1/3/2023 20:08	To Whom it May Concern Within the IRS, I am writing to express my opposition to the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Moriah Bridges	1/3/2023 20:08	To whom it may concern, I am writing to comment on the exclusion of Tesla Model Y and Ford Mustang Mach-E from the EV tax credit. This policy is incoherent, especially considering that certain hybrids qualify for the credit. My understanding is that the tax credit was implemented to encourage environmentally conscious car purchases. If the purpose is to incentivize EV purchases, the cost of the vehicle should be irrelevant as long as it accomplishes said goal. Kind regards, Moriah Bridges
Dan Mirkin	1/3/2023 20:08	To Whom it May Concern, The IRS should not make up its own and arbitrary rules about what is an SUV. Please follow NHTSA designations. 5 or 7 seats doesn't make a difference but it should include 4 wheel drive and have a hatch with good storage. On another note, Hybrids with gas engines that are primarily gas powered should not qualify for the tax credit. Daniel Mirkin O.D. MirkinVision.com 718-634-0005
Loc Pham	1/3/2023 20:08	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. Your consideration of this matter is highly valued. Yours sincerely, Loc Pham
James Fynn	1/3/2023 20:08	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also the most American-made EV and would thus also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, James Fynn

Name	DateTimeReceived	Body.TextBody
Uday Naik	1/3/2023 20:08	Hello: The Tesla Model Y 5 seater should be included in the EV tax credit qualifications. It is made by US workers and good for the environment. Regards, Uday Naik
Br Mc	1/3/2023 20:08	I am in the market for an EV and am disappointed on how we are allocating our tax credit funds. If anything, the irs should follow logical rules. I believe the way the IRS has landed on the implementation of the EV tax credit is likely from faulty logic (at worst from corruption). My logic. Credit should apply to only pure EVs. Consider seats+cargo space if it is a suv or car. Do not consider weight Do not use seats only as consideration. Not use ground clearance as a metric Use range as a metric Credit should apply to only pure EVs. It is a huge disappointment that hybrids are receiving the credit. What a large step backwards. If not an EV but a hybrid, that hybrid should have a better MPG than any other vehicle in that class with a traditional gas engine. Those vehicles should also not qualify for 7500 off. Maybe 2500 if they are over 40mpg but not the 7500. Let the program run longer or give pure EVs an even larger amount. Weight shouldn't matter if something is a car or SUV. The term SUV is outdated. Go purely by seats+ cargo space. I am shopping for an EV with plenty of cargo room, van, suv, or truck.A 5 seat SUV with Sedan level cargo space is a glorified Sedan with a weird shaped body and isn't in my decision matrix. There is zero reason a 5 vs 7 seat variant should change if a vehicle magically becomes a car or an SUV, especially if removing those two seats increases the cargo space. Likewise suspension, I need a car that fits my family of five (I am 6'5")+dog and all of our stuff. I could care less if it is an SUV or a car but I don't fit in most cars Weight should not matter. But what should also matter is range. A 200 mile range sports car under 50k should not get a credit if a 51k 300+ mile range does not. Range matters. Please rework the logic.
Andrew Tyrholm	1/3/2023 20:09	make any sense. Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Shelly Tschupp	1/3/2023 20:09	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Inflation has ruined the value of what dollars I have left. I may never be able to afford an electric car as I'll be too busy working two jobs to pay off the $1.7 Trillion debt and inflation costs on food, housing and every day essentials, you've placed an extreme burden on our families so the least you can do is forgo planting trees in parks and all of the other unnecessary pork in that ridiculous bill and give us the rebates on all EVs!
Manish Maheshwari	1/3/2023 20:09	Hi ! Please include Tesla Model Y 5 seater configuration as an SUV eligible till 80,000 price. thanks Manish Maheshwari
Toan Trang	1/3/2023 20:09	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Toan Trang
tom tharp	1/3/2023 20:09	Hi there, My name is Tom from Knoxville, Tennessee and I believe that the classifications for some vehicles in this vehicle credit are incorrect. With the average family consumer in mind, a 5 seat all-electric SUV with lots of storage space should be applicable. This is exactly the size of electric vehicle that I plan on purchasing for my family and I was very disappointed that both vehicles I was considering (Tesla Model Y 5-seater and Ford Mach E 5-seater) were both capped at $55k when they can't be purchased at that price. Please amend this price cap to reflect what these cars actually sell for in the car market. Thank you for your consideration and for accepting comments concerning the plug-in electric vehicle credit and Revenue Procedure 2022-42, I appreciate it very much.

Name	DateTimeReceived	Body.TextBody
Kay Bechel	1/3/2023 20:09	IRS Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 To Andres Garcia I just read that the tax credit for EV vehicles is not based on whether or not the vehicle is a preforming EV. I thought the whole idea was to incentivize people into buying cars that use less fossil fuels to operate. I have read the Tesla model Y not getting same level of tax credit as other large vehicles. I would hope the IRS, Congress and President would re- evaluate this tax credit program. Respectfully request information/ explanation PS I do not own a Tesla yet K. Bechel Kbechel@gmail.com<mailto:Kbechel@gmail.com>
Kendra	1/3/2023 20:09	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV, and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Victor Cognato	1/3/2023 20:09	OMB Control No. 1545-2137 I am writing to air my concerns for the way the electric vehicle tax credit qualifications are being decided. They should be given in accordance with the spirit of the law when the determination is not clearly stipulated. Why the Tesla model Y is not considered a SUV by the IRS but is for is for other federal agencies seem like an arbitrary decision. Also to give full credit to hybrids with minimal electric ability seems to counter what the law is intending to do. Please reconsider your decision and publish your specifications in determining what vehicle fall into what categories. Victor Cognato
Ron Kim	1/3/2023 20:09	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy the most. Your consideration of this matter is highly valued. Yours sincerely, Ron Kim
Christopher Levdahl	1/3/2023 20:09	To whom it may concern, As I'm sure you are aware, there has been widespread concern about the new EV tax credits and why certain vehicles are given tax credits over others. Primarily, there are multiple gasoline powered vehicles which are hybrid electric with <50 miles of electric range qualifying for said tax credits. Meanwhile, the Ford Mustang Mach-E BEV (100% electric) and Tesla Model Y BEV (100% electric) both somehow do not qualify at all for any tax credits despite being completely electric.

Name	DateTimeReceived	Body.TextBody
Corey Aronson	1/3/2023 20:09	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as a 20 mpg PHEV Jeep Wrangler, while excluding the most popular PURE electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Concerned US Taxpayer
Ryan Gledhill	1/3/2023 20:09	Hi, Tesla Model Y long range awd should be included as an suv and should qualify for the $7,500 credit for evs under $80,000. ALSO, the phev vehicles should NOT be receiving this credit at all! Thank you, Ryan gledhill
Veshnu Ramakrishnan	1/3/2023 20:10	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Veshnu Ramakrishnan
Eric Chan	1/3/2023 20:10	Hi, Please reconsider the Tesla Model Y (5 seater) to qualify for the $7.5k tax credit. It should not be penalized for being lighter than other cars. Some of the other cars are not even full EVs! Thank you -Eric
Matthew Ward	1/3/2023 20:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as an SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Matt Ward
Andy Haenszel	1/3/2023 20:10	Hybrid cars with only small 30-40 miles of EV range should not receive any rebate. There should be a minimum threshold of 50% miles from EV range for any rebate. Get Outlook for iOS<https://aka.ms/o0ukef>

Name	DateTimeReceived	Body.TextBody
Sauvik Sarkar	1/3/2023 20:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Thanks,
Eve Astraea	1/3/2023 20:10	I am deeply disturbed to learn that there are variants of electric vehicles that have been subject to seemingly arbitrary standards and thus do not qualify for the EV tax credit under the Inflation Reduction Act. Moreso, I find it a travesty that there are SUVs still running on fossil fuels that will qualify. Perhaps this is an oversight, perhaps not. In any case it is a loophole that should be remedied and quickly as we transition our world and economy to a more sustainable model for the future of our children and the planet. Thank you for your time and I sincerely hope that those in charge will do the right thing. Best Regards, Eve Dulce Astraea (623) 268-6059
Brian Hewitt	1/3/2023 20:11	Mr. Andres Garcia, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy the most. Your consideration of this matter is highly valued. Thank you, Brian Hewitt (760) 815-7100
C. Corbin	1/3/2023 20:11	To whom it may concern: The Tesla Model Y 5 seat SUV should most definitely be included for the $7500 subsidy. This is actually crazy that we need to tell you this. Especially considering you're offering the tax subsidies to hybrids. Wow, that makes no sense once so ever. Chris Corbin Las Vegas, NV Sent from my iPhone
Daniel Winterbottom	1/3/2023 20:11	To whom it may concern, Tesla's Model Y is not included in the Tax credit program for EVs as an SUV, even though it clearly inhabits that market segment as a crossover vehicle. There is a weight cutoff which excludes the Model Y, which is clearly in the crossover segment. I implore you, demonstrate an even hand and impartial governance. Be worthy of trust. Thanks, Daniel
Timothy Clark	1/3/2023 20:11	Hello This plug-in bill is very badly implemented. You penalize SUVs like the Tesla Model Y for being too light in the standard trim, saying it does not qualify for the 80k limit, whereas other trims of the Model Y do qualify as SUVs. Very inconsistent and confusing. I understand you do this on weight. Incentivising for heavier vehicles goes against the intention of the bill to have better fuel efficiency for SUVs. Tesla and the Ford Mach E are discriminated against as SUVs for being more efficient and engineered to be lighter. Your classification of SUVs should align with the EPA and NHTSA. The provision for subsidising polluting hybrids with tiny batteries is shockingly bad too, though I guess this is out of the IRS's mandate. Giving a 7500 subsidy to a hybrid Jeep with a MPGe of 20ish is criminal. Thanks Tim

Name	DateTimeReceived	Body.TextBody
Rick Green	1/3/2023 20:11	Subject: EV tax credit rules Please re-evaluate the recently released rules regarding the EV tax credit. It appears that the rules for SUV's have not been updated to accommodate new lighter and more efficient vehicles that are clearly SUV's. The weight requirements actually incentivize the manufacturers to increase the weight of the vehicles to comply with the outdated rules which countermands the intent of the legislation to promote cleaner more efficient transportation. Thank you for looking into this matter. Rick Green Green Electric
Dean Rauchfuss	1/3/2023 20:11	Hello, I wanted to reach out regarding the restrictions on SUVs for this act. I'm not the most informed in the space, but based on some research by individuals I follow, it appears that Tesla and Ford are being slighted by the limitations on weight limits. This restriction for Tesla, specifically on five seat versus seven seat model, is difficult for me to understand, as a nearly identical vehicle is receiving a $25,000 price difference based on two seats. This is my first time ever emailing regarding an issue like this and I hope it will be noticed and fixed accordingly. Thank you for your time and consideration, Dean Rauchfuss
Russell Hernandez, Nicole	1/3/2023 20:11	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Drew Weinberger	1/3/2023 20:11	The Tesla Model Y being excluded from EV tax credits under the new IRA is completely insane given the intent of the Act. It's too light and therefore is being denied the subsidy, while other hybrid cars that use fossil fuels will receive it? If you are truly trying to decarbonize, drop the political theater and apply common sense.
Chris Boston	1/3/2023 20:11	The 7-seat edition qualifies, but the vastly more popular 5-seater does not. How in the world did hybrid models qualify (some with only 10 miles of range) when a 100% electric with 330 miles of range and 100% Made in America does not qualify?!! What are you trying to achieve with the tax rebate? If you are trying to save a dying fossil fuel industry, please stop. Let consumers decide. If you are investing in the future and helping consumers switch to electric vehicles, then stop letting hybrids qualify and offer the rebate to ALL 100% electric vehicles. Sincerely, Chris Boston Bend, OR -- Chris Boston Boston Design & Renovation LLC 541.508.9508
Bryan Cook	1/3/2023 20:11	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) and certain models of the Ford Mach-E. I'm interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Please amend the qualifications as soon as possible. They go against the very spirit of the Act.
Jeff Daggs	1/3/2023 20:11	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning. , Jeff daggs.
Joint Account	1/3/2023 20:11	manufacturers. How can the Model Y not be considered a SUV but the Jeep is? It also makes no sense that a hybrid with 21 miles of electric range is considered an EV.... do better with out tax dollars. Making a fossil fuel ICE that has a battery to last 30 minutes is obsurd. Brian Bapties

Name	DateTimeReceived	Body.TextBody
Kamineni Radha Madhav	1/3/2023 20:12	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Radha Kamineni
Randell Hynes	1/3/2023 20:12	The Internal Revenue Service (IRS) is inviting consumers<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> to share comments on the electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. The IRS gives specific instructions on how to submit the comments. Comments can be submitted by mail or email. For those submitting by email, you need to include OMB Control No. 1545-2137 in the subject line and send it to pra.comments@irs.gov<mailto:pra.comments@irs.gov>. For those wanting to mail in comments, comments should be addressed to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. Teslarati reached out to Garcia and the IRS for a comment. We'll update you if/when we receive one. In December, the IRS announced the vehicles<https://www.teslarati.com/tesla-vw-evs-2023-ev-tax-credit/> that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries. Although there were several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. The Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. The graph below shows which Tesla vehicles qualify for the EV tax credit. [https://www.teslarati.com/wp-content/uploads/2023/01/Screen-Shot-2023-01-03-at-1.50.05-PM.png]<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Randell Hynes
J G Z	1/3/2023 20:12	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Including hybrids with 21 miles of electric range is also misguided. A minimum range should be included to promote greater batteries in hybrids.
Toan Nguyen	1/3/2023 20:12	Please reconsider classifying the these cars: 1- Ford Mustang Mach-E 2- Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) as an SUV for the IRA tax credit cap of $80,000. These cars is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves. Regards, Toan

Name	DateTimeReceived	Body.TextBody
Theodore Summe	1/3/2023 20:12	Hello, I would like you to reconsider your classification requirements for SUV. With current guidance, vehicles with largely the specs from the customer's perspective get different classification, notably the model Y. I'm not an expert but it's lower weight seems be what is disqualifying it but this should be celebrated rather than punished. The car is safe and has great fuel efficiency, ultimately enabling more environmentally friendly transit. Please do the right thing for our planet and not serve other political agendas. Regards , Theodore Summe
Sean Blood	1/3/2023 20:12	Hello, I believe that the EV credit rules are unfairly excluding some Tesla and Ford vehicles. I am a Tesla shareholder, but I have also considered buying other electric vehicles from other manufacturers. Tesla is one of the main innovators in this space - excluding any of their vehicles seems like a misstep, especially when some gas-powered hybrids are included. The way the IRS is deciding what is and isn't an SUV for the purposes of this credit appears to be flawed. Thank you for your time
Tony C	1/3/2023 20:12	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Tony Cheng
Paolo Benzan	1/3/2023 20:13	My understanding of the EV credit from the IRA act is that SUVs that meet the requirements laid out by congress are eligible for the credit. It appears that you have mis-classified the Tesla Model Y 5 seat configuration as a non-SUV, and are thereby limiting it to the $55,000 max purchase price. This is incorrect. It is classified as an SUV by the NHTSA and by the Department of energy (see attached). In the highlighted section below from the IRA related to the classification of vehicles, congress specifically said to use the similar criteria as the EPA and the Dept. of Energy. Please amend your guidelines to show that all Telsa Model Y configurations with a purchase price below $80,000 are eligible for the credit. Thank you. -Paolo Benzan '(A) IN GENERAL.—No credit shall be allowed under subsection (a) for a vehicle with a manufacturer's suggested retail price in excess of the applicable limitation. ''(B) APPLICABLE LIMITATION.—For purposes of subpara graph (A), the applicable limitation for each vehicle classi fication is as follows: ''(i) VANS.—In the case of a van, $80,000. ''(ii) SPORT UTILITY VEHICLES.—In the case of a sport utility vehicle, $80,000. ''(iii) PICKUP TRUCKS.—In the case of a pickup truck, $80,000. ''(iv) OTHER.—In the case of any other vehicle, $55,000. ''(C) REGULATIONS AND GUIDANCE.—For purposes of this paragraph, the Secretary shall prescribe such regula tions or other guidance as the Secretary determines nec essary for determining vehicle classifications using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles.
Brad Howells	1/3/2023 20:13	Per your request for comments, the Tesla Model Y 5 seater should be made eligible for the tax credit. Seems counter intuitive that it is not based on the rational for this EV tax credit. Regards, Brad Howells Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Ondrej Riegl	1/3/2023 20:13	Dear IRS, Tesla Y 5 seater is #1 sold CAR EVER in climate-pioneering Norway and #1 sold EV in Germany in November. The German WV ID4 5seater is considered an SUV with a $7,500 EV. Why not Tesla Y? Even the gas guzzler Jeep gets $7,500. Why not Tesla Y? Tesla 5 seater is an identical car to the 7 seater with 2 tiny seats. It's the same car. Please correct this alarming inconsistency so I don't have to think the oil lobby wrote this bill. Thank you, Your almost neighbor from Charlottesville, VA Ondrej Riegl
Russ TAVROFF	1/3/2023 20:13	Hello. I find it ludicrous and politically and poetically motivated that a 5-seat Tesla Y gets no credit while a gas guzzling “hybrid” does, specifically: •The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. •On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Please Fix this IRS! Thank you Russ Tavroff Sent from Russ's iPhone
Sandeep Reddy Anugu	1/3/2023 20:13	Hello, The EV tax credit not being applicable to the most US made vehicle which is a pure battery EV is disgraceful to US tax payers. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Regards, Sandeep
Angel Herrera	1/3/2023 20:14	OMB Control No. 1545-2137 Hello. I thank you for your public service. I reach out to share my disappointment with the IRA rules for classifying cars as eligible or not for the $7,500 tax credit. It makes little sense that a Tesla Model Y (5 seats) does not qualify for this, but Jeeps, BMWs, and others with nearly 10% of the EV range do indeed qualify, and are the same size. All Tesla vehicles should qualify. For more info, see here<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>. Thank you kindly!

Name	DateTimeReceived	Body.TextBody
April Poer	1/3/2023 20:14	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. Your consideration of this matter is highly valued. Sincerely, April and Shane Poer Yours sincerely,
Michael Williams	1/3/2023 20:14	I'm writing regarding the tax credit for electric vehicles. The assumption is that there is a desire to incentivize the public to purchase vehicles that will reduce the amount of emissions we emit into our atmosphere due to driving. In reviewing the list of vehicles and their criteria leaves me baffled as to what you are trying to accomplish. First of all I recommend not qualifying vehicles that still burn our finite resource of fossil fuels. Just really commit to the cause. Another concern is that you stray from the already established guidelines for SUV standards and qualifications. It seems that you are going to disadvantage vehicles that are doing a great job of being great EV's and then rewarding sub par vehicles for poor performance. Please solidify your goals and start by getting rid of hybrid incentives. It is not the goal to burn gas. Thank you for taking these comments. Michael Williams Richfield, Utah Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
david funk	1/3/2023 20:14	The Tesla Model Y 5 passenger SUV should qualify for the $7500 tax credit. This vehicle does not have a gasoline engine and meets all of the requirements for the credit as an SUV. The US government EPA categorizes the Model Y as an SUV. Furthermore the government should not incentivize the sale of fossil fuel powered vehicles. All plug-in hybrid vehicles have gasoline engines which pollute and should not receive a $7500 tax credit. Respectfully submitted, David Funk Santa Fe, NM
Brian Yeoman	1/3/2023 20:14	In reference to this standard, I would recommend following changes: Hybrids credit should be reduced by at least 1/2 Car type should be based on volume solely. Car weight should NOT be a factor, as lower weight EVs actually get better mileage. Car body height off ground, should NOT be a factor in car type selection (sedan, SUV, truck). Car bodies lower to ground get better EV mileage. Tesla Model Y 5-seat should be included in SUV credit. Brian Yeoman 1533 Hempel Ave Windermere, FL 34786 Sent from my iPhone
John blaire	1/3/2023 20:14	Hello. I find it ludicrous and politically and poetically motivated that a 5-seat Tesla Y gets no credit while a gas-guzzling "hybrid" does, specifically: • The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. • On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Fix this IRS Please!

Name	DateTimeReceived	Body.TextBody
Zheng	1/3/2023 20:14	Your ruling on the Tesla Model Y SUV not being an SUV is misguided. The Tesla Model Y 5 seater should be included in the SUV EV credit. Including hybrids with 21 miles of electric range is also misguided. TAX PAYER
Todd Kennedy	1/3/2023 20:15	In my opinion, the Tesla Model Y s-seater EV should be included in the tax credit. I don't understand the thinking as to why a mainline model of the national leader of EV wouldn't be included; unless there is some sort of political bias. Please correct this. Regards, Todd Kennedy 608 W. 7th Ave. Lenoir City, TN 37771
Morgan Williams	1/3/2023 20:15	Hello, This email is to comment on the proposed and passed Inflation Reduction Act EV tax credit of $7,500. As with all good legislation, I understand that many revisions will need to be made and I believe that the current state of this law/incentive is inadequate to handle the unique nature of subsidizing electric vehicles. The current wording allows for many plug in hybrid “EV’s” to receive far more incentive than various full battery EV’s. The reason for this tax credit is to help transition towards more affordable green vehicles because of batteries being far more expensive than engines and the result does the exact opposite. There are many “qualifying vehicles that contain a battery size of less than 15kWh and are excluding others that use 70+kWh. The American taxpayer should not have to fund these companies that don’t take EV’s seriously and are including the bare minimum in battery size. We should reward those who are going all-in on electric vehicle by making pure battery EV’s. Please adjust the vehicle eligibility list to include all models of the Ford Mach-E and Tesla model Y and remove the plug in hybrids. Thanks,
Thomas Dowell	1/3/2023 20:15	Not including the Tesla Model Y 5 passenger vehicle in the SUV status for tax credit, seems exactly like partisanship. Several other vehicles who are less American made, are less efficient, and are smaller, are classified as such. Very disappointed on the IRS decision over this. Sent from my iPhone
Smoothsailing	1/3/2023 20:15	Dear Sir/Madam, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Best regards, A tax payor
Steve Wehr	1/3/2023 20:15	I am an electric vehicle owner. One glaring problem with the new rules on this web page (https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after) … is that the Tesla Model Y with a third row seat is considered an SUV, while the same car without the third row seat is not. What? Both are the same car. A car model is either an SUV or not, regardless of its interior equipment. —————— Steve Wehr
Haik Novshadian	1/3/2023 20:15	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Noah Novshadian

Name	DateTimeReceived	Body.TextBody
ytube user	1/3/2023 20:15	Dear Sir / Madam IRS classification of an SUV was based on GVWR of 6000 pounds or more as I read. I think weight consideration is the wrong metric primarily for electric vehicles as it reduces range and usable cargo space. I own a Tesla Model Y Performance and I can tell from my experience it has the most cargo space of any comparable SUV (gas / electric) and the longest range resulting in lowest cost of ownership thanks to less weight and clean design. So in my humble opinion please reconsider the SUV criteria and make Tesla Model Y Long Range and Tesla Model Y Performance SUVs eligible for the full $80000 limit. This small change will allow millions of people to afford USA made Tesla vehicles for safety and technology. Thanks Senthil
Patrick Lucas	1/3/2023 20:15	My name is Patrick Lucas and I live outside Boston MA. I was a big supporter of the EV tax credits outlined by the IRA. However the recently released IRS interpretation of those requirements is wildly inconsistent and does not appear to incentivize consumers to purchase the most efficient vehicles. My suggestions: 1) The IRS should use the EPA classification standards for Trucks/SUVs vs. compact/sedans as those classifications have been in place and scrutinized much longer than the published IRS classifications. 2) Since the legislation is meant to reduce pollution and emissions, manufacturers should be incentivized to design efficient vehicles. Therefore high weight should absolutely not be a requirement to be classified as an SUV. Interior volume could be used instead. More volume = more utility, (SUV is sport UTILITY vehicle). Added weight typically means less utility. Towing or payload rating could be used as well. As the standards are currently set, consumers receive tax breaks for buying a 5 seat Jeep with a gas engine priced at $60k, but not a 5 seat all electric Tesla Model Y at $60k. Model Y is more efficient, has more cargo room and the same payload and towing ratings as the Jeep (Which uses gas!). This does not align with the intention of the law. Please correct this glaring error. Patrick 781-507-1550
Shane Appleton	1/3/2023 20:15	I am writing to share mine, and others, concern regarding the vehicles that are qualifying and are not qualifying for the Electric Vehicle Credit. Firstly, that plug-in hybrid vehicles qualify for any credit is not incentivising optimal behaviours from Auto Manufacturers to commit to an invest in the Electric Vehicle transition. These vehicles by design are required to carry both Electric and Combustion Engine power trains. This requirement increase the complexity (and cost) to design and produce these vehicles, and actively works towards slowing the transition. To transition to Electric Vehicles, Auto Manufacturers must design and deliver vehicles as, if not more, compelling than their current Combustion Engine counterparts. If the plug-in hybrid were a compelling alternative the Toyota Prius would have spawned the Electric Vehicle transition in 1997 when it was initially produced. Instead, it was the Tesla Roadster followed by the Tesla Model S that truly kickstarted the transition, as both were compelling and desirable automobiles. Secondly, that the minimum requirement for battery capacity of 7kWh further enables the behaviour for Auto Manufacturs to produce plug-in hybrid vehicles with minimal battery and electric range capacity, meaning these vehicles will continue to require a combustion engine and utilise this as the primary drive train. The minimum requirement for battery capacity should be increased, to a point which promotes Auto Manufacturer behaviour to truly commit to and develop solely Battery Electric Vehicles. At the minimum, the requirement should be increased to at least compel Auto Manufacturers to create plug-in hybrids that are by default utilising their Electric Powertrains and only rely on Combustion secondarily and minimally, the opposite of the status quo currently. Thirdly, that the definitions of SUV preclude the Tesla Model Y from qualifying. The weight requirement to be defined as an SUV promotes Auto Manufacturers to not optimise for mass efficiency, a behaviour that is requirement to support the transition by ensuring vehicles have optimised range compared to required battery capacity. To achieve the transition to sustainable transport, battery development and manufacturing capacity has proven to be a significant constraint. Auto Manufacturers should be compelled to promote the development and manufacturing ramp of battery cells, to do this they must require a significant volume to compel downstream companies to increase their investments and output. Putting rules in place that promote plug-in hybrids and miniscule battery packs does not drive downstream industry to make rapid development and the change needed to successfully effect the transition to Electric Vehicles. To view others concerns, see this Change.org submission with 21K signatures (at time of writing this email): https://www.change.org/p/fix-the-

Name	DateTimeReceived	Body.TextBody
Faisal	1/3/2023 20:16	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Tesla Model Y with 5 seat variant should qualify for the higher $80,000 price cap under Inflation Reduction Act, instead of the lower $55,000 price cap. This unfairly excludes an all electric vehicle that is made in America from being eligible for the $7,500 tax rebate. This may unfairly force many consumers to buy an unpopular, 7 seat version that qualifies for the $80,000 price cap but weighs 240 lbs more and also costs $3,000 more. The extra seats are useless for most buyers of this car and reduce the total EV range. Vehicles of similar size such as the VW ID 4 qualify for the $80,000 price cap. Many hybrid vehicles with far less full efficiency are qualifying while an all electric car like the Model Y does not. This is opposite of the intent of this law. Please address this problem as fast as possible. -- Thanks and Regards, Faisal Zafar.
Rian Noble	1/3/2023 20:16	Hey Andres, I'd like to voice my concerns over the EV tax credit's application to Tesla Model Y (5 Seat Variant). To the best of my knowledge the only quantifiable difference between this variant and the 7 seat variant is their mass. I am of the opinion that making a vehicle lighter, and therefore more efficient is in the spirit of the tax credit, and no manufacturer should be penalized for making a technologically superior vehicle. As an EV owner myself I see first hand how much mass plays a role in a vehicle's range and it would be extremely disappointing to see the government encourage the addition of 250lb weights to be included with every vehicle purchase. One last note, while I can understand wishing to exclude vehicles in extreme price ranges from the credit, it doesn't make a ton of sense. This will only cause the software locking of basic features such as acceleration, heated seats, speakers ect. even more than already occurs in the industry. If I were tesla, looking at the Model 3 Performance, I would price the car at $51990, and charge $12,000 to unlock acceleration boost (6 sec 0-60 without boost, 3.1 sec with boost) to circumvent the tax credit issue (same thing for all other companies with this issue on their "pro models"). Thanks again for considering changes to the tax credit policy. -Rian Noble
langerd	1/3/2023 20:16	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). thanks, Lang
Mike Stokes	1/3/2023 20:16	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. Your consideration of this matter is highly valued. Yours sincerely, Mike Stokes 6770 Akron Peninsula Rd.

Name	DateTimeReceived	Body.TextBody
TRAVIS SITTER	1/3/2023 20:16	Dear IRS, I am writing you to comment on the omission and misclassification of certain vehicles listed as eligible for the clean vehicle tax credit on your IRS website. The IRS should use the industry standards for classifying vehicles. For example, the NTHSA classifies the Tesla Model Y and the Ford Mustang Mach-E as an SUV. I notice that you have decided to distinguish the Tesla Model Y by the number of seats/rows, on whether or not the vehicle is an SUV or an “other vehicle.” The number of seats/rows is an inconsistent means to classify a vehicle as either a van, sport utility vehicle and pickup truck, or as other vehicle. For example, you classify the Audi Q5 TFSI e Quattro (PHEV) as a SUV even though it only has seating for five and two rows. Both the Tesla Model Y with two rows and also the Ford Mustang Mach-E, yet do not share the same classification of an Audi Q5 TFSI e Quattro as an SUV. Why is the Audi classified as an SUV, but the Ford Mustang Mach-E and Tesla Model Y with two row seating do not? Please review your vehicle classifications and ensure there is a consistency. There are clearly significant errors in your classification of vehicles that qualify for the clean vehicle gas credit. Thank you. Travis Sitter
Samuel Fitzsimmons	1/3/2023 20:17	Dear IRS, Hope all is well! I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future!
Kevin Szymczak	1/3/2023 20:17	model Y regardless of 5 or 7 seats. That’s should be totally irrelevant. Makes no sense to anyone. Make it make sense . -- Regards, Kevin Szymczak Realtor, Keller Williams Chairman, The Open Door Ministry Board of Directors C 419.290.6101 kevinsellstoledo@gmail.com<mailto:kevinsellstoledo@gmail.com> For latest listings click here<http://kevin.toledohomesellers.com/> [https://drive.google.com/open?id=0B_Uk6LrUgoQsNUJRZFFTX1M4T3M][https://drive.google.com/open?id=0B_Uk6LrUgoQsNUJRZFFTX1M4T3M]"The content of this message may not be deemed an offer, counteroffer or acceptance until paper documents are mutually executed between the parties."
Jonathan Rosenhan	1/3/2023 20:17	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Nonsensical that hybrids that get 20mpg qualify for the 80k threshold, whereas the model Y does not. Thank you!

Name	DateTimeReceived	Body.TextBody
Brian Bapties	1/3/2023 20:17	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Tom Villars	1/3/2023 20:18	IRS: Regarding Title 49/Subtitle B/Chapter V/Part 523/§ 523.5<https://www.ecfr.gov/current/title-49/subtitle-B/chapter-V/part-523/section-523.5> which are the rules used to define if a vehicle is or is not an SUV, the fact the Tesla Model Y 5-seater (the most American made car) fails to meet the criteria is not an appropriate interpretation of the Inflation Reduction Act (IRA). As the EPA defines the Model Y as an SUV and the EPA is the agency most impacted by the IRA, it makes no sense to use the IRS's rules instead of the EPA's. I respectfully request the EPA be the governing agency for interrupting the IRA. Tom Villars 202-643-8668
Kevin T	1/3/2023 20:18	[illegible] criteria used to determine what vehicles receive a larger tax credit. Possibly related to Notice 2009-54 However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix:
michael johnson	1/3/2023 20:18	What are you smoking? Your choices show to the world how corrupt the United States really is. You cherry pick your definitions to bend to foreign companies and pay off your friends. You have clearly shown that the IRS is either corrupt or inept. The world is waking up. I'm sure others will point out to you what an SUV is and what an electric car is. To leave all of the Tesla Model Y models out of the SUV category is ridiculous. Sincerely, Mike Johnson

Name	DateTimeReceived	Body.TextBody
Josh Bergman	1/3/2023 20:18	Hello, I am writing in regard to the $7500 EV tax credit. The tax credit is unfair to certain vehicles and companies and the MSRP limits seem to not make any sense. For instance, while HYBRID SUVs qualify for an $80,000, the conpletely electric Tesla Model Y 5 seaters have a cap of only $55,000, which prevents them from qualifying. Similarly, other electric SUVs qualify, but for some reason, the Model Y 5 seat is not qualifying despite it being the same size. This arbitrary picking and choosing favorites is unfair and ultimately hurts the consumer. Taxpayer dollars should not be spent on picking and choosing favorites. If the purpose of the credit is to increase EV adoption, it should at least be fair to all companies. Please consider changing these MSRP limits for EV models to make it an even playing field for all companies. Thank you.
Dylan Hauer	1/3/2023 20:18	Why is the 5 seater model y from Tesla not included in this incentive package. A vehicle made in the US. Please re consider Dylan Hauer
K.P.	1/3/2023 20:18	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I don’t believe hybrids should be included in the EV tax credit with cap at $80K but BEV like Tesla model Y(5 seat version) only qualified for $55K. Isn't IRA trying to fight against climate change?
Bill Hastings	1/3/2023 20:18	I am disappointed by the seemingly arbitrary classification of vehicles with regard to qualification for the EV tax credit included in the Inflation Reduction Act. It was not the intent of the law to credit hybrid SUVs with 21 miles of range (and drive mostly on gasoline) and not credit the most common fully electric SUV on the planet, the Telsa Model Y 5-seat variant. This Model Y is classified as an SUV by the EPA as well as NHTSA. If the Model Y was excluded from the SUV category by the IRS for it's light weight, the credit is rewarding inefficient vehicles, which of course is the opposite of the intent of the law. This classification system must be reconsidered. Thank you, William Hastings
Shane Moloney	1/3/2023 20:18	Do not create arbitrary definitions of SUV for purposes of implementing EV tax credits. The incentive of tax credits should be construed to maximize both affordability and reduction of reliance upon polluting fuels. Do not incentivise the added weight and inefficiency of largely unused third row of seats for a Tesla Model Y SUV/crossover to qualify. If you need to distinguish what makes an SUV, look at headroom or ride/height position, hatch, or a combination of cargo space with those things.
sam wilson	1/3/2023 20:19	subsidy despite only having between 18-31 miles of electric range. Meanwhile, fully electric vehicles- specifically SUVs such as the Ford Mach-E and variants of the Tesla Model Y do not qualify at all. The EPA has classified both of these fully electric vehicles from AMERICAN carmakers as SUVs since both hit the market. The Inflation Recovery Act was sold to the American people as a green energy bill, but in practice it appears that the administration appears far more concerned about oil company profits than a greener future. I am one of many conservation-minded voters disgusted by the way the IRS and Treasury Department are acting to preserve cars that use gasoline at the expense of carmakers such as Ford and Tesla that are courageously making fully electric vehicles. Please stop incentivizing a dirtier future. Thank you, Sam Wilson
Bobby Farrell	1/3/2023 20:19	Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46 is excluding some SUVs that are clearly SUVs. For example it is excluding the most energy efficient SUV in the 5 seater Tesla model Y. This does not make any logical sense. Defeats the whole purpose of this tax credit if you are crediting hybrids over full EV vehicles. Making me lose faith that the government can get anything right. Please adjust your criteria to qualify the tesla model Y as an SUV. Do the right thing. Don't penalize the most energy efficient SUV on the market with pointless red tape that the public doesn't agree with. Get this right.
Emre Switzer	1/3/2023 20:19	I am writing to express my concern over the fact that the Tesla Model Y is not eligible for the electric vehicle (EV) tax credit, while other hybrid vehicles are. I believe this is unfair and would like to bring this issue to your attention. As you may know, the EV tax credit is intended to encourage the adoption of electric vehicles and reduce reliance on fossil fuels. The Tesla Model Y is a fully electric vehicle, with no internal combustion engine or hybrid components. However, it is not eligible for the full tax credit, while other hybrid vehicles that still rely on fossil fuels for some of their power are able to qualify for the full deduction. I understand that the tax code can be complex and that there may be valid reasons for this discrepancy. However, I strongly believe that the Tesla Model Y should be eligible for the full EV tax credit, given its status as a fully electric vehicle. I urge you to consider this issue and take steps to ensure that all fully electric vehicles, including the Tesla Model Y, are eligible for the full EV tax credit. Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
Amit Ahuja	1/3/2023 20:19	To whom this may regard, The newly legislated IRA has incorrectly identified the Tesla Model Y (AWD 5 Seater) trim as a sedan. Unequivocally, this is a mistake and under no circumstance should this be the case; in fact the EPA designates this same trim as a (small) SUV. As I understand, this is due to the weight of this model, which is an incorrect view. We should not be discriminating against a specific trim because of technological advancements Tesla has gained versus competitors. As currently constructed, the IRA is benefitting similar hybrid electric vehicles that offer 20-40km, which is against the mission of this bill. Please consider reclassifying the Tesla Model Y correctly as a SUV to serve the purpose of this legislation. Thank you
M C	1/3/2023 20:19	Hello, I would greatly appreciate it you would designate all Tesla Model Y trims and all Ford Mustang Mach E trims as SUVs allowing them to qualify for the $7500 tax credit for pricing up to $80,000. Thank you, Matthew Carbone
Joe Knowles	1/3/2023 20:19	It doesn’t make sense how Audi and Jeep can get the EV credit, but not the fully electric 5 passenger Tesla Model Y, which has far greater MPGe. To be fair, the IRS needs to give the $7,500 credit to Tesla for the Model Y. Sent from my iPhone
suresh thota	1/3/2023 20:19	the current list of ev are not designed to meet the intent of the bill. pure electric vehicles that are designed more efficiently with better trunk space and less weight are not included/classified not as suv limiting their max price for incentives. heavy cars that do not give good mileage are incentivized. this promotes heavy mild hybrids that cause more road wear and tear, increase maintenance costs (maintain both electric motor/battery and gas engine) for customers and give less miles per kwh. costing more for tax payers and consumers. Please reconsider the list to support more efficient electric vehicles. Regards, Suresh Thota
Alnawaz Rehemtulla	1/3/2023 20:19	I would like to comment on the fact that the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This is an obvious oversight and misguided decision. Get Outlook for iOS<https://aka.ms/o0ukef>
Tony Yaklin	1/3/2023 20:19	classification of the fully electric Tesla Model Y (5 seat version). This vehicle should qualify for the tax credit before any hybrid ICE vehicle with extremely limited electric driving range. Tony Yaklin
Randy Dunton	1/3/2023 20:20	Hello IRS, I find it ludicrous that a 5-seat Tesla Y gets no credit while a gas guzzling “hybrid” does, specifically: •The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. •On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. The climate crisis needs immediate and correct attention, no more oil burning. Fix this IRS!
Tal Bader	1/3/2023 20:20	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Your consideration of this matter is highly valued. Yours sincerely, Mr. Tal Bader Sent from my iPhone
William Chappell	1/3/2023 20:20	I am commenting about the inflation reduction act. All Tesla Model Y variants should qualify for the tax credit. Do not use this as some sneaky way to bail out old technology. That’s what it looks like. -Ryan

Name	DateTimeReceived	Body.TextBody
davidbgray@earthlink.net	1/3/2023 20:20	I'm writing to comment on the 2023 EV Tax Credit Rules. I don't understand how the objective of speeding the transition to EV's is helped when the rules are drafted in such a way that certain Tesla models are ineligible. The particular Tesla Model Y that I'm interested in does not appear to qualify for the $7,500 credit. Because I live in a rural area, the SUV nature of this model is attractive to me, but I have no need to spend the additional amount for a 7-seat version that costs over $80k. If there is an opportunity for revision to the rules, I would greatly appreciate you reconsidering how the rules are structured so that all 100% EV's are eligible. This will encourage maximum consumer uptake and speed conversion to a greener economy. Best regards, David Gray Palestine, Texas
Jason Couch	1/3/2023 20:20	to $80,000.00. Each of these vehicles qualifies as an SUV. Please check with your other Federal Agencies that state this as fact. This tax credit will facilitate EV adoption and help reach Climate Change goals faster. This type of political misstep is the reason people do not like Government. This is such a bad oversight, it seems intentional. Hybrid Vehicles are great vehicles, but are not Fully, Electric Vehicle. Therefore, Hybrid Vehicles should not qualify for a Fullly, Electric Vehicle rebate. Hybrid Vehicles should be reconsidered for a reduced rebate. If you keep the rebate for a Hybrid Vehicle at $7,500.00, then all trim levels of the above mentioned Fully, Electric Vehicles sholud receive the same $7,500.00 Rebate. This isn't Rocket Science. Do better. Sincerely, A Concerned Citizen
Charles Smith	1/3/2023 20:20	I am writing in regard to the proposed changes to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure matter. As an owner of a fully electric vehicle, I am disheartened to have learned that variations of the Tesla Model Y and Ford Mach-E are not eligible for the tax credit. While many hybrid vehicles were considered for this tax credit, many fully electric vehicles including Tesla and the Ford Mustang Mach-E were not included. Please reconsider this by allowing a broader collection of vehicles, including the Model Y (5-Seat) and Ford Mustang Mach-E, to take advantage of the
Barbados 1969	1/3/2023 20:20	Please put all Electric Vehicles that are classified by a federal agency such as the EPA as an SUV with an MSRP of less than $80,000 should be on the list for the Electric Vehicle Tax Credit, which includes All Tesla Model Ys, and All Ford Mach Es, also please removed all (Hybrid Vehicles) from the list they are not ELECTRIC VEHICLES. Please modify your parameters on how you decide what are SUVs to match the EPA. Thank you. Very Respectfully, Vincent Holder.
Shaw X. Tan	1/3/2023 20:21	Dear IRS, I was stunned when saw the qualified EV list online. Let me be clear, I'm a Jeep fan and owned a Cherokee for 7 years, I don't own a Tesla and not planning to buy a Model Y, but subsidy a hybrid Wrangler with a gasoline engine, not a full electric Model Y? I can't believe my eyes. The program is supposed to help to mitigate the climate change, isn't it? Besides, it's punishment to the American workers who are doing a better job. Why would the government do this? Tesla is the only American company leading the EV technology in the world, if naming one company in the country deserves the credits, it's them. Please, make the program fair enough for all the hard working people. Thanks, Shaw X. Tan Crystal Lake, IL.
Tom Bland	1/3/2023 20:21	As a supporter of electric vehicles I am simply stunned at the incompetence demonstrated by the list of vehicles that are current excluded (and included) from being eligible for an ev tax credit. For gas-powered hybrid SUVs to be eligible for the full $7500, yet the most American-made car available in the US (the all-electric Tesla Model Y) to not be eligible (the 5-seater variant) is astonishing. An all-electric US-made car is seemingly ineligible for the credit on the basis that it is too light to qualify as an SUV – and efficiency, something that all vehicles are constantly striving for, is therefore being punished. It's shameful, and it presents the whole incentive as potentially being a bail-out for 'Legacy Auto' in America. This has to be rectified urgently, curb weight and efficiency shouldn't be a factor in deciding how a vehicle is classified. Regards Tom Bland NJ

Name	DateTimeReceived	Body.TextBody
Brian Aalbers	1/3/2023 20:21	Andres Garcia, Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Thank you for your valuable time The purpose of the inflation reduction act was to help the transition from internal combustible engines to newer technology, including electric vehicles I and many other consumers been waiting for two years for is for in affordable means well to transition to electrical who goes - Thereby supporting industry investments to transition to cleaner energy- reducing dependence on foreign oil in revitalizing American manufacturing. At the 11th hour, I'm learning the tax incentives are favoring larger vehicle and hybrids while excluding companies that have made investments in American manufacturing and clean energy - Hybrids which have both low fuel efficiency for gas asubstandard technology for ev with minimal benefits of the environment well simultaneously taxing the consumer with the disadvantages of internal combustion a vehicle with disadvantages an ev - the way the code is currently written in giving advantages to these vehicles based on ridiculous technicalities - technicalities do not fit in with the premise, or even the point of a tax incentive with my tax dollars.
Adam Heeger	1/3/2023 20:21	The latest rulings on EVs does make not sense. Punishing the Tesla Model Y, clearly an SUV by the standard of any reasonable taxpayer, by excluding it from the tax credit while allowing vehicles from other manufactures that are clearly less prone to the spirit of the law (an electric vehicle rebate) is asinine and needs to be reconsidered. Adam Heeger, Former CPA, California
Enio Padilla	1/3/2023 20:21	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way the primary qualifications for the EV tax credit are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix:
Stella Kwon	1/3/2023 20:21	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Alexandre Makarian	1/3/2023 20:21	Hi there, I think Tesla Model Y 5 seater should be included. Best regards, Alexandre Makarian Sent from my iPhone
George Ginsburg	1/3/2023 20:21	To maximize a key purpose of the IRA, i.e., to reduce the use of fossil fuels by promoting the use of Electric Vehicles (EVs), some fixes need to be made to the IRA specifications so that more EVs can/will be purchased. For example, the Tesla Model Y is an EV SUV. It's priced under the IRA qualifying limit of $80,000 for an SUV. Therefore, the Tesla 7-seat Model Y rightfully qualifies for the $7500 tax credit. The Tesla 5-seat Model Y is also an EV SUV priced under $80,000. However, the IRA lists the 5-seat version of the same Model Y as qualifying for the tax credit only if it's priced under $55,000, which is the price limit for a sedan like the Tesla Model 3. But the 5-seat version is naturally priced over $55,000 since it is an SUV just like the 7-seat Model Y. Hence, it would be impossible for the 5-seat Model Y to qualify for the IRA tax credit! That needs to be fixed so that Tesla 5-seat Model Y, the most popular EV SUV in the world, also qualifies for the $7500 tax credit. This way many more EVs can/will be purchased.
thiem cao	1/3/2023 20:21	Looking to buy a car. Model Y 5 seaters should be included Sent from my iPhone
Sanjay Sharma Timilsina	1/3/2023 20:21	It does not make sense that Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Kind regards,
gregg hansen	1/3/2023 20:21	tesla knows it. No one buying a $70,000 minivan needs an incentive. [Image.png] :: gregg
ThomasSchwalbenbach96@gmx.de	1/3/2023 20:21	I think tesla Model Y 5 seater should be included and it's silly that it hasn't been from the beginning Gesendet mit der GMX iPhone App
Roberta Paradise	1/3/2023 20:21	The Inflation Reduction Act's qualified cars for the EV incentive should include all variants of the Tesla Model Y and the Ford Mustang Mach-E Sent from my iPhone
Brandon Hughes	1/3/2023 20:22	I, as a US taxpayer, would like to add my comment that the control in the subject line, should be amended to resolve the currently present error in not allowing the full $7500 tax benefit for a 5 seat Model Y built by US car manufacturer Tesla. This is clearly incorrect in that other vehicles on the list such as the VW ID4, are qualifying for the full credit and the Model Y is not fully across the range and the 7 seat requirement has no bearing on the applicability. Thank you, Brandon Hughes
Meladee Noble	1/3/2023 20:22	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Meladee Noble-Carbajal Sent from Meladee's iPhone

Name	DateTimeReceived	Body.TextBody
Corey Wunsch	1/3/2023 20:22	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you, Corey Wunsch
Jerry Xu	1/3/2023 20:22	Hi, Dear IRS The EV credit list does not include Tesla Model Y is simply not comprehensible when other much less EV (more gasoline) cars can get the credit , please be logical and revise your list . Thanks Jerry Sent from my iPhone
C. Ming Zhao	1/3/2023 20:22	I think the recent EV credit is not reasonable. It includes a number of cars that still have gas tanks. Tesla Model Y seater should be included to enjoy the EV tax credit. Thank you Ming Zhao
Dave Merk	1/3/2023 20:22	Please include the Tesla Model Y in this tax credit. I'm not sure why anyone who cares about the environment would skip over the company that produces the most innovative and efficient electric cars on this planet. Please set the politics aside and do the right thing. Thanks for your help, Dave Merk
Arby Abraamyan	1/3/2023 20:23	Hello, In my opinion, The Inflation Reduction Act clean-vehicle qualifications (SUV/Sedan/etc) are entirely against the spirit of the law. The IRA was not passed to encourage inefficient cars. The Tesla Model Y (5-seat variant) is classified by the EPA as an SUV. However, the IRS has given the 5-seat variant a $55,000 price cap, making it ineligible for the IRA tax-credit. Ironically, if Tesla makes the car more inefficient (heavier) they will qualify for the $80,000 SUV price cap. This makes no logical sense. Don't we want to provide incentives to make more efficient cars that are better for the environment? I sincerely hope that the IRA goes back and matches the EPA classifications. Thank you. Best Regards, Arby Abraamyan
Houston Treasurer	1/3/2023 20:23	This email is to voice my disagreement with the classification of several gas powered/hybrid vehicles as being eligible for the federal tax credit of $7,500 while the Tesla Model Y 5 seat variant (being 100% electric and using no fossil fuels) isn't eligible for the same credit. The credit is supposed to benefit the movement to electric vehicles for environment sustainability. Why fully electric vehicles aren't qualifying for the exact reason the credits were passed into law is something just doesn't make any sense and is penalizing innovative companies like Tesla while benefiting legacy auto manufacturers. Please level the playing field on the credits or simply disallow all credits entirely which will equalize everyone as well. Thanks. Sincerely, Federico Garza IV 2911 Ravensport Dr. Pearland, TX 77584 Sent from my iPhone 13 Pro
Ehrin Business GMail	1/3/2023 20:23	I am requesting that this governing body consider EPA categories and to thoughtfully apply common knowledge regarding what vehicles are able to get the EV incentive and which ones do not. Making Tesla's more accessible will accelerate transition to EVs due to the safety, reliability and access to a reliable nationwide network of fast chargers that is unique to the manufacturer. The most commonly purchased Tesla is the 5 seater Model Y, which does not get the incentive. Having a model like this more accessible will get people out on the road and advertise that we can let go of gasoline powered vehicles. Awarding full EV credits to a hybrid and not to the highest selling SUV that's fully electric is also bad optics and makes the public wonder whats the real point of this program: to placate the automotive sector, or to really incentivize the american public to go electric. Thank you for hearing me out. Ehrin Saladino
Eric Ki	1/3/2023 20:23	Dear IRS, All models of the Tesla Model Y and the Ford Mustang Mach E should be included for the $7500 EV tax credit. The definition of an SUV is simply too elusive and should be updated. Also, the inflation reduction act is meant to encourage the adoption of very efficient EVs and excluding America's best selling EVs are in contrary to the spirit of the law. Thanks, Eric Ki

Name	DateTimeReceived	Body.TextBody
Yuriy Breygin	1/3/2023 20:23	I am a proud owner of a Tesla Model Y, which I purchased in 2021. It is my first EV, but certainly not my last. With that said, however, because of lack of incentives on Tesla's I'm now forced to replace a second vehicle (multiple daily commuters in our house) with a non-EV. I can imagine by which process and thought Tesla's are excluded from the incentive program, given the climate challenges we face. It makes no sense that they are excluded because of their success! That should be the catalyst for greater incentives. By the way, the main reason I will not be purchasing other EV's is because of Tesla's amazing network of superchargers which allow me to drive cross country with full confidence. I hope administrative minds are changed and Tesla is included in the incentive program. Best, Yuriy
Robert Hammer	1/3/2023 20:23	I think it's an absolute travesty that the Model Y from Tesla is excluded from the full $7500 credit. This rule needs to be amended immediately to support the administrations desire of supporting EV adoption.
Simon Thompson	1/3/2023 20:23	The subsidies for promoting electric vehicles appears to be flawed. Rather than giving tax incentives for the most efficient and cleanest vehicles, it would appear that heavier and less efficient vehicles like hybrids are the big winners here. These vehicles have limited battery capacity and are therefore essentially just inefficient gas cars with a battery to green wash it. I was shocked to hear the Tesla model Y Was excluded from the incentive as it wasn't heavy enough or didn't have seven seats. This model is the most American made vehicle in the United States, it is the most efficient in its class (It doesn't carry around a redundant internal combustion engine under the hood) and it has a range that matches or beats many less American or all out foreign vehicles that do qualify for the incentives. To qualify, Tesla seems to need to install weights to their car. This is either a rookie error or lobbyist pressure has blinded the decision-making process to such a degree that the green credentials of this bill are in question or downright laughable. Kind regards Simon Thompson Get Outlook for iOS<https://aka.ms/o0ukef> ---------- The information in this email together with any attachments is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. There is no waiver of any confidentiality/privilege by your inadvertent receipt of this material. Any form of review, disclosure, modification, distribution and/or publication of this email message is prohibited, unless as a necessary part of Departmental business. If you have received this message in error, you are asked to inform the sender as quickly as possible and delete this message and any copies of this message from your computer and/or your computer system network.
Jake Thomas	1/3/2023 20:23	Hello, The ev tax credit should not allow plug in hybrid vehicles to receive more credit than a fully battery electric vehicle. Maybe half credit for plug in hybrids. It only makes sense. Plug in hybrids are 90% + gasoline powered still. All variants of the Tesla model Y should qualify under the $80,000 cap for suvs because it is a suv. Please change the suv qualifications to allow all suv/crossovers to qualify for full tax credit. This electric vehicle incentive program will 100% improve ev adoption. Keeping plug in hybrids at the same tax credit as full battery electrics will only incentivize another 10-15 years of predominant fossil fuel use. Please consider a change. Thanks -- Jake Thomas PT, DPT j<mailto:dptjakethomas@gmail.com>akethomasdpt@gmail.com<mailto:akethomasdpt@gmail.com> (972) 841-9295
andy vilay	1/3/2023 20:23	To Whom it may concern, I believe the Tesla Model Y 5 seater should be included in the Inflation Reduction Act. I was looking forward to buying this SUV for my family because of its safety rating and it is a 100% electric SUV. I think it is silly that this SUV is not included from the beginning. Sincerely, Andy Vilay

Name	DateTimeReceived	Body.TextBody
sf2noz@gmail.com	1/3/2023 20:23	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, Please consider the inclusion of the Tesla Model Y 5-seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Far less efficient vehicles that doesn't even have 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Best regards, Ching C
Kelly Siler	1/3/2023 20:23	The Tesla Model Y 5 seater EV should be included with the 7500 tax credit at its current price and gasoline vehicles should not be included. Thank you Kelly Siler Sent from my iPhone
Alexandr Nidetch	1/3/2023 20:23	Hello, Please do not bow down to politics; do the right thing and fix the EV Tax Credit. Giving legacy gasoline car makers free money only delays the inevitable and it's a waste of taxpayer dollars. To accelerate the transition to sustainable energy only pure electric cars should receive the credit. The high-efficiency Tesla Model Y 5-Seat automobile should qualify for the tax credit. Thanks, Alexandr Nidetch
Keith Anderson	1/3/2023 20:24	To whom it may concern, The spirit of the EV provision in the IRA was ostensibly about accelerating the U.S. transition to electric vehicles. This is critical to stem climate change. In light of that, I'm surprised to hear the 5-Seat Tesla Model Y is not included as an SUV, while several similar sized hybrid vehicles are. This is absurd, and quite frankly doesn't pass the smell test. To leave out the #1 selling EV in the world? Please correct this egregious policy error so we can get on with the transition to electric vehicles. Sincerely, Keith Anderson
Nick Taylor	1/3/2023 20:24	To the IRS Please reconsider classifying the Tesla Model Y 5 seat option as an SUV tax credit if $80,000. This vehicle is categorized as an SUV by NHTSA and other that the seating arrangements it identical to the Model Y 7 seat option which qualifies for the credit and deserved the the full credit in the spirit of the law. Nick Taylor Arizona [cid:DB5780C9-0315-4738-98A6-62FC4A5CC1BB]
Gregory Allen	1/3/2023 20:24	Question 2 - Is there a bias against this American made car company who has single handedly ignited the EV market, and also built its own charging network? I want people who purchase the American made Tesla to also have an opportunity for the $7500 tax credit. Thank you

Name	DateTimeReceived	Body.TextBody
Paul Tompkins	1/3/2023 20:24	To whom it may concern, Please prioritize EV capabilities, not arbitrary considerations, when evaluating qualifications for the EV Tax credit. Specifically, please re-evaluate the IRS's stance on the Ford Mustang Mach-E and the Tesla Model Y. Thank you, Paul
Bikash Agarwal	1/3/2023 20:24	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued.
Arjun	1/3/2023 20:24	$7,500 tax credit Pl help promote pure EVs than Hybrid or Plug-in Hybrid. Thanks
Thanh Phan	1/3/2023 20:24	To whom this may concern, As you've probably seen from other emails, we must consider addressing the issues present in the current ev tax credit in the ira bill. It's understandable that any generic set of specifications to promote ev purchases can lead to certain manufacturers with fringe cases where a specific trim of a specific vehicle may have drawn the short straw. However, this is not fringe. The model Y, in all trims deserves this credit, (as do other evs such as the mustang mach e). And it would be great to update this. It is strange to see a model y not labeled as an suv. As a consumer and tax payer, i believe this would be one of the first choices for many families shopping for competing gas suv vehicles to transition to. The purpose of this bill should help transition to full ev where possible. Do not wait for tesla/ford/etc to respond with workarounds. Please update the rules to be more reasonable. Thanks,
Eve. .	1/3/2023 20:24	I completely oppose any government incentive, unless Tesla, the biggest, all American EV only car maker is finally recognized as such by the Biden administration. I'm a Democrat. Voted for Biden but profoundly disapprove the treatment he's given Tesla. The model Y 5 seater MUST receive the full $7,500.00 incentive you're giving to cars that use fossil fuel. It's appalling if you don't and will clearly show bias and a level of corruption we cant afford. Tesla deserves the government gratitude and recognition. I will not vote democrat again until that happens because not doing so shows the government isn't serious about climate change and it's catalysts. Thank you Get Outlook for Android<https://aka.ms/AAb9ysg>
Tony McIvery	1/3/2023 20:24	The fact that plug-in hybrid vehicles that are really just gas cars with a small battery are eligible for the tax credit and a Tesla Model Y (5 seater) does not qualify makes zero sense. If you are trying to incentivize electric vehicles how are you going to disqualify the best selling electric vehicle in the country? I also understand that some Ford Mustang Mach-E's don't qualify either. Whatever rule sets you all are using don't make sense if these two cars aren't qualifying while many gas burning cars are. I understand part of the criteria is related to the weight of the vehicle. Something to the effect of the Model Y 5 seater needing to weigh a couple hundred pounds more to qualify as a SUV? If this is real, you should remove this requirement. How are you going to penalize a company for making an SUV that is light weight and therefore more efficient!? We should not be incentivizing companies to build heavy, low efficiency cars, ever! Especially for electric vehicles. This almost comes off as a political hit job. Please rewrite these requirements to make more sense. I do not want my tax dollars going to gas hybrid cars while we penalize the companies actually making great electric vehicles. Thanks, Tony McIvery
Min Lee	1/3/2023 20:24	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as an SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
mstanitzek	1/3/2023 20:25	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules.
Robert Baumann	1/3/2023 20:25	are thus limited to a lower MSRP for tax credit than hybrid and other vehicles which are less efficient such as the VW ID.4 or the Jeep Wrangler 4xe. Since the IRS published a list of vehicles but did not publish standards for what is an SUV and why certain models were excluded, one can only guess as it defies conventional wisdom. Why does the Tesla Model Y qualify as a 7 seat variant but not 5 seat, while other vehicles are apparently not held to the same criteria and can take advantage of the full credit? If classifying based on weight, why are heavier vehicles allowed for the subsidy? Should Tesla and Ford include removable ballast in the vehicle to work around this classification? Regards, Robert Baumann
Avi Agrawaal	1/3/2023 20:25	Dear IRS Please make the Tesla Model Y eligible for the EV tax credit. The Tesla Model Y 5 seat configuration is the most American-made car and safest car you can buy. The US govt says it's NOT eligible for the $7,500 EV Tax Credit. -- Avi Agrawaal, Security Compliance Analyst aagrawaal@flexport.com<mailto:aagrawaal@flexport.com> [https://lh5.googleusercontent.com/gtalg7QxQDJrnW-kF0Dik51mC71MeJMqgTOMRuM6VTMP227VOtvsbE-2nvv7u5SbJKe7R3rFjXEgL8_eb12mswvxy3Q52EnEUBGVto5GOVn78_JCr3-Jp2bXzXxm2qCBnv-TXRII] 760 Market Street, 8th Floor, San Francisco, CA 94102 flexport.com<http://flexport.com/> Any content above that involves tariffs, valuation, or technical advice is being tendered to you based on the information provided to us in our discussion or in your correspondence. The advice must be interpreted as an opinion and is not binding in any way. Should you wish to secure a binding ruling, please advise of your request in writing so that we may pursue securing concurrence of the position with Customs and Border Protection.
Sean Xiaowen Zhang	1/3/2023 20:25	I am writing to request that Tesla's Model Y (5-seat version) be qualified for the electric vehicle (EV) tax credit provided by the Inflation Reduction Act. As the rule<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> stands today, Model Y (5 seat) is not regarded as an SUV. The Model Y is a highly efficient and environmentally friendly vehicle, with a range of over 300 miles on a single charge and a top speed of 150 mph. It also has a 5-star safety rating, making it a practical choice for reducing carbon emissions and a safe and reliable option for families and individuals. The fact that it doesn't qualify for the EV credits despite the fact that EPA categorizes Model Y as SUV<https://www.epa.gov/system/files/documents/2022-06/my2022-low-ghg-emit-eisa-veh-list-2022-06-23.xlsx>(see attached screenshot) baffles individual consumers like me. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing PHEVs, which still produce carbon emissions, while disqualifying pure Electric Vehicles such as Model Y goes against this goal in my humble opinion. In light of these factors, I respectfully request that the IRS consider qualifying the Model Y (5 seat version) for the EV tax credit. This would not only incentivize the purchase of this highly capable and responsible vehicle but also support the broader goal of reducing greenhouse gas emissions and promoting a cleaner and healthier environment. Thank you very much for considering my request. Sincerely, -- Sean Xiaowen Zhang [da4d1202-06d3-4161-812f-f1087b818ba1.png]

Name	DateTimeReceived	Body.TextBody
Mike	1/3/2023 20:25	(1) The Tesla Model Y is the same SUV regardless of the seat options. All versions of the Model Y are clearly not sedans and are SUVs. EPA and NHSTA agree they are SUVs. All versions of Model Y should be an SUV for the IRA tax credit. (2) Gasoline burning vehicles that get less than 100 or even 50 electric miles on their little hybrid batteries should not be given $7500 of my tax payer money for being an EV. The little battery costs manufacturers less than $1000 to be installed. We don't want to start a tax game of incentivizing all gas cars to cary a compliance battery in the trunk! Thanks Mike Galdos
Hugh Fitzpatrick	1/3/2023 20:25	Folks, I am writing to offer opinion and complaint at inconsistencies in the "Applicable MSRP Limit' applied to fully electric vehicles, in particular to my 2022 Tesla Model Y SUV which I bought 11/2021. The cap "Applicable MSRP Limit" for the * Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) ... $80,000 * Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) ... $55,000 These are the same Model ... with a collapsible back seat option. The logic in the differing classifications is perplexing. Additionally, the overall objective should be to promote cleaner more efficient vehicles. The IRA seems to be overly generous to Hybrid vehicles - which mearly have a battery to avail of the classification "hybrid". Among the PHEV's eligible are a Jeep that has a gas engine and gets 20 MPG. It has 21 miles of electric range. By comparison, my Model Y Long Range, fully electric, can get 113 MPEe. It has 330 miles of range. For the sake of emmisions, efficiency, clenliness, and our community health and clearn air - should the Government not seek to improve these things... ... instead of generous, suspiciously facilitating the current Internal Combustion Engine and Big Oil status quo.
A. Stinson	1/3/2023 20:25	Please add the Tesla Model Y 5 seater to the EV tax credit. Sent from my iPhone
James Graham	1/3/2023 20:25	The Telsa Model Y 5 seater is unfairly excluded from the IRA tax credit. Needs to be included.
Jensen Carbajal	1/3/2023 20:25	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Jensen Carbajal
Eitan Schwartz	1/3/2023 20:26	Ordered a Ford Mach-E in May 2022 with the tax credit in mind and after multiple delays was supposed to receive it last year (Dec). The ordering options took the car MSRP to slightly over $55K but understood this wasn't an issue because SUVs qualified if under $80K. It was further delayed and now should reach the dealer by January 19. If I had received it in Dec I would get the $7,500 tax credit, but now I lose it and am encouraged to rather get a much cheaper hybrid (e.g. Ford Escape) that is far less fuel efficient because it's battery only supports 38 miles, but is nevertheless a much better deal because with the cheaper cost and tax credit I save about $30K. I am providing this comment in the hope that the IRS updates what cars are eligible to indeed make the tax dollars spent on credits more effective for a greener environment. Thanks

Name	DateTimeReceived	Body.TextBody
Sameer Syed	1/3/2023 20:26	For the attention of: Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to express our strong dissatisfaction and disappointment with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) as a non-SUV even though it clearly is a SUV. As a consumer interested in purchasing a clean energy vehicle, it is disappointing that Tesla's Model Y 5 seater vehicle is not classified as a SUV and hence not eligible for the $80k limit. At the same time, we are shocked that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the SUV treatment and get the full $7.5k credit. We believe the spirit of the IRA law is meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. So, it is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. We would greatly appreciate IRS's consideration to include Tesla Model Y's 5-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit of $7500 with a maximum limit of $80,000. Thank you, Sincerely, Sameer Syed 1-847-321-8812
Eric Parshall	1/3/2023 20:26	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. --- Thanks, Eric Parshall
Lance Lobo	1/3/2023 20:26	Two main issues: 1. The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. 2. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. How to fix this: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Lance Lobo Bangor, ME LCL@USPhoto.org<mailto:LCL@USPhoto.org> 1-813-468-1534<tel:1-813-468-1534> -- Lance Lobo
Adam Wasilewski	1/3/2023 20:26	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Thank you Adam
Yanira Koester	1/3/2023 20:26	Please include Tesla model Y and model S vehicles in the tax credit. Makes more sense that hybrids Yanira Koester

Name	DateTimeReceived	Body.TextBody
Rob	1/3/2023 20:26	and many others qualify at 80k. Plenty of tweets on twitter about the crazy comparisons that make zero sense. Plug in hybrids 80k cap but not a 5 seater model Y??? Feels like a bailout for legacy auto makers to be honest…. The EPA classifies the model Y as a SUV, no matter how many seats but not the IRS?? Typical govt messing up something that should be so easy. Sent from my iPhone
Richard Matthews	1/3/2023 20:26	Please make the EV tax credit so that it only covers pure EV's, not hybrids that aren't EV's because they burn gasoline too. The way that the EV tax credit is written makes no sense. Any vehicle that is an EV, as in "does not burn any gasoline or diesel, and is entirely powered by electricity", should take precedence over hybrid vehicles. It's called an EV tax credit, not a hybrid tax credit. Hybrids, that still burn gasoline but include a small battery to qualify for EV credits, are not EV's. The fact that a Jeep with a puny 7kw battery would qualify, and a Tesla Model Y would not, is just absolutely ridiculous. best, Dr. Richard Matthews
KENNETH SARNO	1/3/2023 20:26	I am a 75-year-old U.S. natural-born citizen residing in the Los Angeles, CA area (Hermosa Beach, CA). Southern California is the driving capitol of the U.S. Literally millions of people in Los Angeles and Orange Counties commute to work in private passenger vehicles. As a result, we have terrible air quality, especially near the seaports at the southwest tip of Los Angeles county, not far from where I have lived for the last 46 years. The government at all levels should be acting with a sense of urgency to reduce and eventually eliminate pollution from gasoline and diesel-powered individual vehicles, even if it will take decades, because that pollution costs lives. This means that taxpayer dollars should be used to incentivize electrification of the utility grid and transport sectors as quickly as possible. Presumably this is part of the motivation of the IRA. I am the owner of 2 Tesla's including a 2020 Model Y, so I will derive no financial benefit from the IRA. In previous years I have stupidly driven cars like the Jeep Grand Cherokee, which claimed an advertised EPA 18 MPG but actually got 10-12 MPG in city driving. The principal difference between the Jeep and the Tesla is that the Tesla can't tow a 5,000lb. trailer up a muddy hill, and the Tesla doesn't emit copious greenhouse gasses and toxic particulates. The Model Y is an SUV just like the Jeep was. It has five seats. It would be no more nor less of an SUV if it had seven seats. I am writing to request that the government make crystal clear the parameters that lead it to conclude that a 7-seat Tesla Model Y qualifies as an SUV for tax benefits under the IRA, while a 5-seat Tesla Model Y does not qualify, since those two cars are exactly the same except for the 2 seats that reduce the amount of usable SUV cargo space in the vehicle. I would like to see the parameters mostly because they can't possibly make any sense. There is no set of parameters that could rationally justify separate classification of the 5- and 7-seat Tesla Model Y for IRA purposes. Both should be eligible for tax treatment as SUV's, which they are. Please do the right thing and classify all variants of the Tesla Model Y as SUV's eligible for the full $7500 and any other applicable tax credits under the IRA. Thank you. Kenneth M. Sarno 1040 10th St.
Audrey White Stewart	1/3/2023 20:27	Hello there, Mr Andres Garcia, I am writing to express my strong dissatisfaction with the Inflation Reduction Act's rules on how vehicles are classified, specifically the Tesla Model Y. My name is Audrey Stewart and I am writing you on behalf of Tesla. As a Tesla shareholder I do not think that it is fair to not include Tesla cars in the EV incentive program. Sincerely, Audrey W Stewart
Sahaj Gandhi	1/3/2023 20:27	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.

Name	DateTimeReceived	Body.TextBody
Erik Hehrmann	1/3/2023 20:27	Dear Sir or Madam receiving this at the IRS, I am puzzled by how the Inflation Reduction Act rules are being applied on vehicle purchases, specifically the classification of the Tesla Model Y (5 seat version). I'm considering buying that car an don't understand how it is not classified as a SUV in these rules, and therefore not eligible for the $80k limit to have the $7,500 tax credit applied. At the same time, to me it makes no sense that hybrid cars with tiny batteries and laughable electric (= clean, emission free) range are eligible for the full $7,500 credit; e.g. the hybrid Ford Escape PHEV and Jeep PHEV. To me this reeks of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. Why not go a step further and limit tax credits to only fully electric vehicles? Yes, those are more expensive than gas powered or hybrid cars, but because only full EVs accelerate the transition away from fossil fuels is exactly the reason why the government should incentivize their purchase, and NOT that of gas burning cars.
Hani Safi	1/3/2023 20:27	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21 miles electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV to increase its MSRP limit to $80k, especially since it is the most "American made" car on the market as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Hani Safi
Marcus Pitts	1/3/2023 20:27	RE: Public Comment Request Hello - I'm disappointed in the IRS, and I'm struggling not to judge the IRS's intent regarding their SUV definition, which excludes certain "SUV's", as previously defined by other agencies, from the federal tax credit. I won't bother with specifics; I'm sure other comments have included details - but the bias results are noticeable and seem to go against the stated objective. I hope there is enough pressure that you reconsider and change your program. Meanwhile, I'll continue to do my part on a personal and professional level to advance environmental progress and I ask that you do yours. Thank you, Marcus Pitts (503) 616-8785
Mario Raposo	1/3/2023 20:28	Tesla Model Y only qualified with a seven-seat configuration. That's despite the VW ID.4, which has about the same size as the Model Y and Mach-E, being considered a SUV and getting access to the tax credit for a price of up to $80,000. It goes against the purpose of the program, which is to encourage sales of more efficient vehicles. Vehicles with lighter weights are more efficient. There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. it's inexcusable that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y. the cargo space inside is a big deal when defining a SUV and the Model Y actually has 100 liters more cargo space than the Cherokee 4xe Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. What are your criteria to keep the Model Y 5-seats out of the tax credit? PLEASE CHANGE IT TO INCLUDE THE MODEL Y FIVE SEATS TO THE TAX CREDIT ELIGIBLE CARS LIST. Thank you, Mario Raposo

Name	DateTimeReceived	Body.TextBody
Andy Woerpel	1/3/2023 20:28	I am writing to voice my concern regarding what I see as a misclassification of the Tesla Model Y (5-seat variant) SUV as a part of the " Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46." (OMB Number: 1545-2137). The Model Y is classified by the EPA in all of its variants as an SUV but this bill makes a distinction between the Model Y's classification based on the trim option for number of seats (7 seater is an SUV, 5 seater is not). I feel this type of classification based on number of seats is not warranted and should be corrected. And looking at this from a common sense perspective, if I have an SUV with 7 seats, and remove 2 of them, I still have an SUV. As it stands now, it seems like this differentiation is some sort of technicality that was designed to exclude Tesla vehicles from receiving benefits from the IRA. Regards, Andy Woerpel
Bauer, Erhardt	1/3/2023 20:28	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Erhardt Bauer/Zhi Hu Northville, MI 48168
Yogesh Persaud	1/3/2023 20:28	Hello, Tesla Model Y 5 seater should be included, it's the exact same vehicle as the 7 seater. It's crazy how this was setup.
Thomas Eckert	1/3/2023 20:28	My assumption is it is a silly oversight that the Tesla Model Y "5 seat" variant is not identified as a qualified SUV variant when it clearly should be. It should be added to the qualified SUV list of EV vehicles. In addition, I am shocked, in this day and age, that any hybrid vehicle made the list at all. These vehicles may have had some relevance in years past, but clearly, they do not today. They should be dropped entirely. Sincerely, Tom Eckert Ridge, NY Sent from my iPad
Muhammad Faris Arditiyanto	1/3/2023 20:28	Dear IRS, I am writing to express my outrage at the current tax credit system for electric vehicles. It is beyond foolish to incentivize the use of hybrid cars, which still rely on fossil fuels and contribute to emissions, while fully electric vehicles are not given the same support. The decision to disqualify the Tesla Model Y from the tax credit simply because it is more mass efficient than other SUVs is ridiculous. If the goal is to encourage the use of more fuel-efficient vehicles, then the Model Y should be at the top of the list for receiving a tax credit. It is a fully electric SUV with zero emissions, and it is available in Standard, Long Range, and Performance versions. This decision by the IRS is not only misguided, but it is also damaging to the future of our planet. The use of fossil fuels is one of the leading causes of climate change, and transitioning to electric vehicles is a crucial step in reducing our carbon footprint. By hindering the adoption of electric vehicles, the IRS is actively working against the goals of combating climate change. I demand that the IRS reconsider this policy and start supporting the widespread adoption of electric vehicles. The future of our planet depends on it. Sincerely, Faris Ardi
Shahram Abyari	1/3/2023 20:29	I'm disappointed with the decision to not consider Tesla Model Y 5 seat as SUV. I understand the criteria is weight but that doesn't make sense. It basically penalizes the company that has more efficient design. Increasing the limit for Model Y 5 seat is only aligned with intent of law makers to increase clean energy vehicles. Please reconsider. Thanks, ~Shahram Abyari

Name	DateTimeReceived	Body.TextBody
Frank DiPietro	1/3/2023 20:29	My understanding is that this is a $7500 non-refundable credit without a carry forward provision. My feeling is that if it is a non-refundable credit a taxpayer should be able to carry forward any unused portion of the credit to following years much like the home energy tax credits. Secondly excluding the Tesla Model Y from the credit because it is not considered by the IRS to be an SUV and its price is above the cap set for non-SUVs does not make sense to me in the context of other much less energy effiicient vehicles does not make any sense. The Tesla Model Y has a rating of 117 MPGe with a range of 330 miles. This is exactly the type of car that we should be incentivizing people to buy using this tax credit. Excluding this vehicle due to its price or saying it is a non-SUV or the combination of both is simply not in the spirit of the behavior the law is trying to get people to exhibit. Respectfully, Francis R. DiPietro
Justin Roeland	1/3/2023 20:29	Hi there I just wanted to comment on the omission of the Model Y models from the tax credit. Clearly, the point of the tax credit is meant to incentivize the purchase of more environmentally friendly vehicles. The model Y are pure electric, unlike some other hybrid versions from other manufacturers. This makes no sense. Please move to correct this oversight. Thanks, Justin Roeland Sent from my iPhone
Ashok Elluswamy	1/3/2023 20:29	Hello, Please include the 5 seater Tesla Model Y in the IRA EV tax credit. The car is a pure EV with 330 miles range and is one of the safest cars. We need to incentivise people to purchase these kinds of cars to actually further climate change action which is the actual motive of the EV tax credit. Thanks, Ashok
Alex Rodriguez	1/3/2023 20:29	Please Consider adding Tesla Model Y to tax credit since it's only off by 250 pounds it deserves to quialfy and it's the most made American ev what more can you ask for?
Jamar Fraction	1/3/2023 20:30	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future and act in the national security interests of our country.
Mark Fritz	1/3/2023 20:30	Tesla model Y wouldn't receive rebates. The sheer number of low mileage hybrids receiving a full rebate is embarrassing. We should attempt, as a country, to have intelligent criteria for EV rebates. Thanks, Mark Fritz
Ruby Lewis	1/3/2023 20:30	Dear IRS, I strongly disagree with Tesla model y and ford mach e not receiving the same ev credits from the IRA as less positively performing ev/hybrids. Please rectify this gross error. Sincerely, Ruby Lewis
Gary Deano	1/3/2023 20:30	Please adjust the IRA credit to include the Tesla Model Y, which is currently just over the $50,000 MSRP limit. It makes a difference for me and as it stands now, I will likely purchase a hybrid rather than full electric vehicle. Sincerely, Gary

Name	DateTimeReceived	Body.TextBody
Joaquin Clay	1/3/2023 20:30	IRS Section Members, The way in which the new electric vehicle tax credit is being applied provides more incentives to buy hybrids that get over 85% of their daily driving range from their internal combustion engines (that are not electric) over actual electric vehicles. If all other government organizations (like the NHTSA) determines a car to be an SUV, then it should be consistent within the IRS. Also, the IRS is incentivizing inefficient EVs by allowing weight to play a role in determining whether or not a vehicle is an SUV; either seating, cargo capacity, or some other metric should be used and explained clearly to the public. The point of the tax credit should be to strengthen American domestic manufacturing of the next generation's mobility platform. Improper implementation of this incentive will result in the loss of American competitiveness and subsequently American jobs and economic growth. One must recognize that the manufacturing similarities between internal combustion engine vehicles (including hybrids) to battery electric vehicles are less than 20% on average. Incentivizing PHEVs and other electrified vehicles more than true EVs is a complete waste of tax payers dollars. This will not help automotive workers learn the skills required for BEV production, it will not push internal combustion engine manufacturers to learn the technology necessary, nor will it solidify American manufacturing of EVs at scale. China and other countries are bringing competitive EVs to our nation (like the Chinese "state sponsored" NIO or XPENG) at a lower price and more value than current American made EVs outside Tesla. Americans can't have another incident like the Japanese automotive take over that cannibalized the sales of domestic automotive manufacturers. Please reconsider which vehicles are allowed to receive the EV tax credit and ensure that BEVs (not just PHEVs) are incentivized above all else; don't waste tax payer dollars on obsolete technology. Lastly, please ensure that American companies like Ford and Tesla (the most American made car manufacturer of any kind according to the US government) receives the maximum tax incentives as they are the shining light that other automotive manufacturers must follow to survive this rapid transition. Joaquin W. Clay Jr. U.S. Army Special Operations Ret.
Matthew Heinrich	1/3/2023 20:30	Hello, I believe the eligibility of the clean vehicle tax credit should be modified to include Tesla Model 3, Tesla Model Y (5-seat), and Ford Mustang Mach-E SUV at up to $80,000 MSRP. It makes no sense to me that the 7-seat version of the Tesla Model Y has a different MSRP limit than the 5-seat version… Feels like an oversight. Even more puzzling is the 5-seat Wrangler 4xe (gas-electric hybrid) somehow qualifies for models with an MSRP up to $80,000. Please reconsider and increase the current proposed MSRP caps on the Tesla Model 3, Tesla Model Y (5-seat), and the Ford Mustang Mach-E SUV. Sincerely, Matthew Heinrich
Sumeet	1/3/2023 20:30	Hello Sir/Madam I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the 1. classification of the certain eligible SUV's for a lower dollar threshold (Tesla Model Y for 55K vs 80k) for EV credit 2. Eligibility of Hybrid call with a minimal battery range (20-30 miles) for 7500 subsidy which is plain ridiculous. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that Tesla Model Y vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for a. credits for foreign-made EVs on lease b. credits for hybrid vehicles with nominal battery range It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. let me know if any questions
Neal East	1/3/2023 20:31	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thanks, -- Neal East nealeast@gmail.com<mailto:nealeast@gmail.com>

Name	DateTimeReceived	Body.TextBody
Peter Helander	1/3/2023 20:31	For the attention of: Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 REQUEST TO INCLUDE TESLA MODEL Y 5 SEAT MODEL AS SUV AND $80,000.00 LIMITE! Dear Mr. Garcia, We would really and truly appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. I own a Tesla Model Y 5 seat version and I bought it as SUV. Your consideration of this matter is highly valued. As you surely know by now, there are tons of videos covering this anomaly, here just one, https://www.youtube.com/watch?v=WgYZr9OYRDY, but they all seem to NOT understand WHY Tesla Model Y 5 seat is NOT classified as an SUV, since both NHTSA and EPA, has classified it as an SUV – especially since the 7 seat version is classified as an SUV. 2. https://www.youtube.com/watch?v=K6OIUshTIHI 3. https://www.youtube.com/watch?v=lhEw5To1ftA 4. https://www.youtube.com/watch?v=7yAdviya7Ls&t=15s Yours sincerely, Thanks.
nervkil	1/3/2023 20:31	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Jose Redondo	1/3/2023 20:31	Hi, Doesn't make any sense that some Model Y and Mach E variants don't apply, specially since fossil fuels apply. The goal is to make a transition to a carbon free environment and this doesnt help the way is intended too. Please reconsider this, Thanks! Sent from my iPhone
lexistokes@email.com	1/3/2023 20:31	>Begin forwarded message: > > Mr. Andres Garcia > Internal Revenue Service > Room 6526 > 1111 Constitution Avenue NW > Washington, DC 20224 > > > Dear Sir, > > We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. > > This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles are qualifying for the credit inexplicably. The Tesla Model Y is also one of the most American-made EV and so the tax credit would also benefit the American economy. > > Your consideration of this matter is highly valued. > > > > Yours sincerely, > > Lexi Stokes > > 6770 Akron Peninsula Rd.
Andrejko, George	1/3/2023 20:31	It's crazy that the model y 5 seat is not included in the tax credit.

Name	DateTimeReceived	Body.TextBody
Brad Jackson	1/3/2023 20:31	Please learn the difference between battery electric vehicles and hybrid vehicles. Cars that burn gasoline or other fossil fuels should not qualify for a government subsidy aimed at curbing climate change. The current list of qualifying and non-qualifying vehicles is a travesty and shows a complete lack of understanding and comprehension on the part of the government. Please also learn what is and is not an SUV. Having two rows of seating vs three rows does not and should not change the designation of a given vehicle. Please do better with the resources we painstakingly provide you to allocate. Thank you, Brad Jackson
Joseph Maj	1/3/2023 20:32	Re: Classifying BEVs as Cars, SUV, Trucks, or Other I believe that the IRS should use the classifications assigned by the EPA. In particular, Tesla Y, Ford Mach E, and Cadillac Lyriq by common sense would be assigned to the SUV category. Consider that for an EV to have practical driving range, it has to be extremely efficient because of the limited energy that can be stored by battery. The attributes traditionally pointing to SUV: weight, external dimensions, ground clearance, are detrimental to efficiency. Philosophically, the goal that matters is to transition ground transportation to sustainable energy. Americans prefer by their purchases SUV type platforms for their utility. Every effort should be made to be inclusive into this category rather than exclusive to meet outdated regulations. Thank you for your attention, Joseph J. Maj, Ph.D. Midland, MI
Scott Breckling	1/3/2023 20:32	The Tesla model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. I am very close to ordering one. Regards - Scott Breckling
Robstew1	1/3/2023 20:32	Thank you [IMG_7185-80x80.jpg] ByJohnna Crider<https://www.teslarati.com/author/johnna/><https://twitter.com/JohnnaCrider1> Posted on January 3, 2023 The Internal Revenue Service (IRS) is inviting consumers<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> to share comments on the electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs.
Brandon Lee	1/3/2023 20:32	Dear IRS, There are a number of vehicles such as Tesla Model Y(5 seater version) and Ford Mach E, are clearly treated as SUV in various government sites like www.fueleconomy.gov. But those vehicles are not qualifying for $80,000 doesn't seem right and it's clearly confusing. They should be included to qualify $80,000 tax credits. Additionally, It doesn't seem right usage of EV tax credits to those hybrid vehicles that are still consuming fuel. Only 100% non-emission vehicles should be included in order to promote EV. Thank you so much,
Sawyer Merritt	1/3/2023 20:32	Please classify every Tesla Model Y variant as an SUV and make all variants eligible for the $80k EV cap (vs $55k Sedan/Other cap). It makes no sense that a Jeep with a gas engine that gets 20 MPG and has 21 miles of electric range gets the $7,500 EV credit, but the Model Y with 330 miles of electric range and a 113 MPEe doesn't. Teslas are literally the most American cars on the road (per cars.com). Including PHEVs with tiny batteries and range into this credit make no sense. This is a flagrant waste of resources, ensures we fall behind in clean vehicles and enables further destruction of our environment. Please fix this. Thank you, Sawyer Merritt
Pat Mohr	1/3/2023 20:32	Hello, I would like to comment on the recent EV tax vehicle qualifications released. There are multiple examples across Tesla (Model Y), General Motors (Cadillac Lyriq), and Ford (Mustang Mach E) of SUVs not qualifying to the applicable SUV MSRP limit and instead being considered sedans for the purposes of the tax credit. These vehicles are all SUVs. In the case of the Tesla Model Y, the vehicle is considered an SUV by the EPA and it should not require 7 seats to be considered an SUV. Furthermore, hybrids with small batteries and poor fuel economies should not qualify for the full EV tax credit. This is counter to the goal of moving to EVs and doesn't follow the definition of an "SUV" used for BEVs. Thank you for considering my feedback. Thank you, Pat

Name	DateTimeReceived	Body.TextBody
Sonny Lloyd	1/3/2023 20:32	Please rejig your incentive program to not penalize weight efficient SUV and all electric vehicles. Tesla needs to be more present on EV incentives list. Thanks, Sonny
Reigneer Destynn	1/3/2023 20:32	weekly was not only hard but took a lot of thinking before converting to a (non plug in) Hybrid, but it was "My" step in the right direction. I'm now once or twice a month to a gas station, and significantly less gas per fill, this is still a change from just a person like me. I imagine there are a lot more like me that won't get to qualify for this rebate even though we should, yet a Jeep that gets 20MPG gets to qualify??? Not fair, not logical. Only because it's a plug in? Mine can't qualify because it's a hybrid, not a plug in Hybrid?? What?! This doesn't even make sense! In December of 2021 I couldn't find a plug-in vehicle anywhere in Las Vegas, Nevada. I was told the manufacturer can't sell one, the state doesn't have enough charge stations so they can't bring in plug in hybrids, blah blah blah. Buy this overpriced vehicle instead because we have a "Chip Shortage" Henderson Hyundai told me there were rules against selling it from either the Manufacturer or the state. As a consumer, I wasn't given a choice. Gas or hybrid or pay 50-80% markup on electric vehicles. Or wait 2 years on an ordering list. Or Pure EV vehicles were priced out of my range. Thanks to the pandemic, no vehicle was cheap, I bought a brand new Hyundai Santa Fe Hybrid In my price range,y wife a Hyundai Ionic car in our price range. It's amazing, and that's come from the group of people that are afraid of stepping all the way into Electric vehicles for numerous reasons, like range anxiety. However, I feel if I never bought a hybrid, I would not be considering an electric vehicle in the near future! There are some ridiculous vehicles on this list, as you will hear from all the complaints. But my vehicle and my wifes Hyundai Ionic make amazing gas mileage for not being plug in (which again we didn't get a choice in our state). My wife's vehicle gets 55 city and 59 highway! That's insane compared to her old Ford SUV that got 20 on highway. Yet our 2022 vehicles bought at the end of 2021 don't qualify for something?! We did our part and the government won't do good on theirs? I understand the push to move everyone to Full Electric but your moving generations of people, old and young who have legitimate concerns, for example range anxiety, size of family vs size of electric vehicle and their cost, heck even just the cost of pure electric cars isn't the same as hybrid, effectively eliminating the average worker family from affording it and even getting an incentive. The availability of Plug In hybrids are just not available everywhere... I truly think the best thing to do is revise the list to include hybrid and plug in hybrids from 2020~ on. Due to the availability of these choices, it wasn't fairly easy after pandemic to afford a new vehicle or find one, making it hard to find something to buy in any configuration. And then ultimately hard to afford due to inflation!
Jake Durkin	1/3/2023 20:32	To who it may concern, In December, the IRS announced the vehicles<https://www.teslarati.com/tesla-vw-evs-2023-ev-tax-credit/> that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries. Although there were several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This is a HUGE mistake. I urge you to reconsider. Disclosure: I am not a Tesla shareholder, but I have deep confidence in the mission of the company and believe this is a gross oversight. Please also urge President Biden to start representing Tesla as THE company that pioneered the EV market. All the best, John P Durkin JP.durkin12@gmail.com
Aaron James	1/3/2023 20:33	OMB Control No. 1545-2137 To whom it may concern, Please reconsider the Tesla Model Y 5 seat qualification. It is an SUV and American Made! It is also one of the safest cars ever tested. We should support American Made and Safety and encourage the public to buy American with this bill. Thank you, Aaron James Bosque Trails Hospice 303 San Mateo Blvd NE Suite 104 ABQ, NM 87108 office: (505) 808 2870 fax: (505) 322 2709 ajames@bosquetrailshospice.com
Ken Donato	1/3/2023 20:33	Hello, I can't get a Tesla Model Y SUV with the tax credit but I can get a $7500 tax credit on a JEEP WRANGLER??? Why are tax dollars being used to subsidize gas vehicles like a JEEP WRANGLER and not an ALL ELECTRIC SUV (yes all agencies refer to the Tesla Model Y as an SUV). Make this right. Ken Donato
Steve C	1/3/2023 20:33	Tesla Model Y 5 seater should be included in EV tax credit qualifications and should have been from the beginning

Name	DateTimeReceived	Body.TextBody
Arman N	1/3/2023 20:33	I am writing you regarding the EV Tax Credit amd would like you to consider Tesla Model Y with 5 seats included in the group recieving the $7500 credit. The car is pure electric and made in this country. That is the right thing to do. Regards, Arman Noghreh
Wei Yang	1/3/2023 20:33	We would appreciate the consideration of inclusion of the Tesla Model Y Five-seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with Maximum limit of $80,000. The Tesla Model Y is the most popular America-made EV SUV and it's the most efficient and safest car. So the tax credit would be beneficial to the American economy. Your consideration is highly valued in this matter.
Joshua Harrelson	1/3/2023 20:33	to the credit-- Joshua Harrelson
Jennifer wright	1/3/2023 20:33	To Whom It May Concern: I don’t think it’s fair that Tesla cars, trucks, and SUVs are excluded from the tax credit. That’s the most American car company operating today and it, too, deserves the incentive a tax credit provides. Thank you. -Jennifer Wright 915-373-7300 My food is grown, not born. Go vegan and nobody gets hurt.
James O'Connell	1/3/2023 20:33	To whom it may concern, Please reconsider the Inflation Reduction Act EV Tax Credit to include the Tesla Model Y. This SUV is a pure EV with a 330-mile range, 117 MPGe, and is currently not eligible for the $7,500 tax credit. This needs to be rectified as many other SUVs with lesser efficiency (including hybrids) do qualify. It seems TESLA is purposefully being singled out, which is not only unfair, but un-American as their vehicles are proudly made right here in the USA. Thank you, James O'Connell Vice President GenCon Corp.
Sim	1/3/2023 20:34	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Benny Kee	1/3/2023 20:34	There is NO way that the IRS can call the 7 seater Tesla Y a SUV and the 5 seater a sedan. I own a 5 seater Y and my vehicle is a SUV, period. It is the same car between the two with the exception of two more seats. 2 seats less or a slightly lower weighted vehicle does not change the defination of what a SUV is called. This is clearly an attempt to block the 5 seat Tesla Y from getting the full 7500 tax credit. This attempt to screw Tesla is pathetic and not worthy of the IRS. Shame on you and change this ruling immediately! Benny Kee Tesla Owner Olympia, WA
Murat Baykal	1/3/2023 20:34	I invite IRS to achieve consistency in the classification of vehicles. For example, it appears counter intuitive and against the spirit of IRA to classify the 7-seat Tesla Model Y as an SUV but classify the 5-seat version of the same vehicle, which has identical exterior and interior measurements, as a sedan. Thank you for your consideration. Murat Baykal Sent from my iPhone
Erin Kabbash	1/3/2023 20:34	Hello, I would like to submit a formal comment on this matter. The details that require vehicles to qualify for this credit frankly do not make sense and appear to be unfair and one sided favoring certain companies over others. It does not make any sense that any vehicle that takes fossil fuels qualifies for this credit but the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Please review which vehicles qualify and which do not. Pure EVs of all kinds should qualify and any vehicle that takes a fossil fuel should not. Anything outside of this does not appear to be in the best interest of this EV tax credit. Best regards, Erin S Kabbash

Name	DateTimeReceived	Body.TextBody
radhamesacosta	1/3/2023 20:34	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. And no hybrids please! Thank you. Respectfully sent, Radhames Acosta
Sim	1/3/2023 20:35	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Catherine Coy	1/3/2023 20:35	I’m writing to express my strong dissatisfaction with the rules promulgated by the Inflation Reduction Act on how vehicles are classified; specifically, the classification of the Tesla Model Y (5-seat version). As a consumer interested in purchasing a clean energy vehicle, I’m frustrated that the Model Y isn’t classified as an SUV, thereby making it ineligible for the $80,000 limit. Furthermore, I’m shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it doesn’t support American-made EVs and doesn’t incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5-seat version) as an SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It’s important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
lifewithmiddie@gmail.com	1/3/2023 20:35	In light of the existing selections for which EVs are considered SUV and which are considered Sedans, can you please just use the NHTSA classifications? They seem to have correctly identified vehicles by classification instead of however the IRS is making this determination. Here are some examples: https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%252520Y%252520%2525205-SEAT/SUV/AWD https://www.nhtsa.gov/vehicle/2022/FORD/MUSTANG%252520MACH-E/SUV/AWD https://www.nhtsa.gov/vehicle/2023/CADILLAC/LYRIQ/SUV/RWD IRS has classified these vehicles as Sedans which is clearly incorrect per NHTSA’s classification. Please consider using NHTSA for determining which EVs are sedans and which ones are SUVs. Sincerely, Douglas Birk EV Owner and Enthusiast
Thomas Kadlec	1/3/2023 20:35	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Not to mention, far less efficient "hybrid" vehicles that burn oil and gas with less than 1/10th the electric range are qualifying for the credit at the $80,000 price point. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Thank you, Thomas Kadlec

Name	DateTimeReceived	Body.TextBody
Jason colunga	1/3/2023 20:35	The tax credit should be given to all model y. You should penalize a car for being weight efficient. If you give a keep with 20mph credit cause it has a small battery then a full battery Tesla should get credit Sent from my iPhone
Gee Terron	1/3/2023 20:35	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Xiali Zheng	1/3/2023 20:36	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, My family is currently saving money to buy our dreaming car - Tesla Model Y Five-Seater. Hopefully we will have enough money to buy it by this summer with the tax credit from our government. My whole family would really appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely Xiali Zheng Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Carolina Arauz	1/3/2023 20:36	OMB Control No. 1545-2137 To whom it may concern, Please reconsider the Tesla Model Y 5 seat for qualification as an SUV in the IRA. It is an SUV and American Made! It is also one of the safest cars ever tested. We should support American Made and Safety. We should encourage the public to buy American with this bill. Thanks, Carolina James
Juan-David Quinones	1/3/2023 20:36	Hello Please reconsider eligibility of BEV for tax incentives as part of the Infrastructure bill. Qualifications for eligibility are completely illogical and hurt the desperately needed, rapid adoption of BEV cars in America. This most unfairly impacts American auto manufacturers like Ford and Tesla. The Mach E and Model Y models especially. Cordially Juan-David Quiñones
Michael McKavanagh	1/3/2023 20:37	As the current decisions are corrupt to the core, giving incentives to vehicles with gas engines, and not to fully battery electric vehicles such as Tesla's model Y 5 door variant. How can I express my opinion officially? Thanks, Michael McKavanagh
jim sullivan	1/3/2023 20:37	Hello, "Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs." If the above quote is true I must state my strong disappointment in the qualifying criteria. Our country needs to lead by stepping forward and own a speedy transition to transportation powered by renewal power. Offering incentives to hybrids but not EVs is disingenuous to that step forward. Please move to mitigate this impropriety. Sincerely, James P Sullivan 16 Waldorf Ave, Hurleyville, NY 12747

Name	DateTimeReceived	Body.TextBody
Austin S	1/3/2023 20:37	Hello, I would like to comment on the tax credit not applying to Tesla model Y 5 seat variant. This doesn't make any sense not giving a tax credit on this car. It's an all electric SUV, but yet you are giving them out to inefficient 5 seater Jeep plug in hybrid SUV. Please considering revising your qualifications for the tax credit to include the Tesla Model Y 5 seater. Thank you! Austin Storms Sent from my iPhone
Amirhosein Zare	1/3/2023 20:37	To those whom may consider Tesla Model Y 5 seater needs to be included in $7500 government subsidy and i was surprised when i found out that it wasn't while ford mach E (smaller size) was included Sincerely yours
Hugh Knight	1/3/2023 20:37	Electric Vehicle tax credit discrepancy for Tesla Model Y 5 seater: I am not one of the citizens who has gone to extreme depths of research over this topic. But from the information that I've gathered from online sources, it seems to me that the part of the reduction act bill concerning Electric Vehicle tax credits was extremely overlooked when it comes to actual electric vehicles that deserve tax credits like the model y 5 seater. If there was an actual person overlooking this specific area of the inflation reduction act, I think common sense would have allowed them to see that the model y is clearly amongst the vehicles deserving of this tax credit as it is fully electric and does not run on fossil fuels and is an incredible vehicle to help push our Global effort for green energy and renewable resources.
Derek Joyoprayitno	1/3/2023 20:37	To whom it may concern, I am writing to express my concern that my tax dollars are going towards incentives on EV vehicles unfairly in the Inflation reduction act. I believe the Ford Mach E and Tesla model Y should be considered SUVs in any configuration. They are fully electric and American cars by American companies. Hybrids and cars made by foreign companies should not be getting better benefits. I urge you to re-examine who should be eligible under the spirit of pushing towards renewable energy and supporting American growth in this space. Thanks, Derek -- Derek Joyoprayitno Derekjoyo@gmail.com
rosa girl	1/3/2023 20:38	My name is Rosa Tacilda Goulart da Luz, I'm 43 years old,I'm a lawyer and a teacher, and I come through this email, ask, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Obter o Outlook para Android<https://aka.ms/AAb9ysg>
Dominic McCarthy	1/3/2023 20:38	To whom it may concern, it is truly puzzling why the Tesla Model Y 5 seater - a 100% EV - is not eligible for the tax credit. Especially compared to other Hybrid vehicles with ca. 10% the EV battery range and likely a >80-90% usage of fossil fuels. PLEASE reconsider and include the Tesla Model Y 5-seater in the list of eligible vehicles for the 7.500$ tax credit. The tax credits must go to those vehicles which produce the greatest benefit towards the intended purpose of the tax credit - this definitely includes the Model Y 5 seater. Many thanks D. McCarthy Sent from my iPhone
Russ Riediger	1/3/2023 20:38	Please change the rule so Model Y is eligible for tax credits. It makes no sense that hybrids get the credit but not pure EVs. Russell Riediger College Park, GA 30337 404-441-8743 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
jake estes	1/3/2023 20:39	The differences in threshold defined by 2 foldable seats makes no sense for Tesla and how their trims are structured. It's substantially the same vehicle regardless of seating. I trust that you will adjust these thresholds so more consumers can afford the most American made electric vehicle. Best, Jake Estes
Peyton Schaefer	1/3/2023 20:39	Hello, The Tesla Model Y and Model 3 must be included in thE IRA tax incentives. It seems wrong to include hybrids and ICE vehicles and not the EVs that kickstarted the electric revolution. Thank you for your consideration
Pedro Teixeira	1/3/2023 20:39	To whom it may concern, Transitioning the economy to a more environmentally friendly option for vehicles is a noble goal. The IRA includes many incentives to encourage the adoption of electric vehicles. It doesn't seem to make sense to have larger incentives for less efficient or less safe vehicles. I hope you will reconsider including the Tesla Model Y 5-seater for the full credit. After very careful research I've found that it is a great option for many with its fully electric and highly efficient drivetrain as well as its many safety awards and recommend it to many who express interest in electric vehicles. Thank you, Pedro
Anthony Dufour	1/3/2023 20:39	To Whom It May Concern: Thank you for this opportunity to express my concerns. As I understand it, the EV tax credit was created to incentivize the production and purchase of American made EVs. As such, I feel that hybrids should be removed from the tax credit list, since they have internal combustion engines and that the Model Y 5 seater should be classified as an SUV. This will incentivize the purchase of greener technology and the most American made vehicle on the market. Many Thanks, Anthony Dufour Sent from my iPhone
Barret Hoffstetter	1/3/2023 20:39	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely,
Roy	1/3/2023 20:39	To Whom It May Concern, The Inflation Reduction Act has provided for up to $7,500 in Federal Tax Credits when people purchase Battery Electric Vehicles and Hybrid Electric Vehicles. However, certain categorization is very confusing and arbitrary. For example, one of The best-selling SUVs is Tesla's Model Y 5 seater. I am surprised that it has to be priced below $55,000 in order to qualify for this EV tax credit. While on the other hand, a Jeep Grand Cherokee 4xe, with a gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, will get a $7,500 tax credit. I don't want this IRA to be a bail-out in disguise for the legacy automakers. I don't want my tax dollars to subsidize legacy automakers who still make gas-engine cars while true innovators like Tesla got penalized/ or dealt with an unfair competitive disadvantage. Please correct your mistake by classifying Tesla Model Y 5 seater as an SUV so that it could get a $7,500 tax credit if its MSRP is below $80,000. Thanks, Shengwen Rong
Robert Carter	1/3/2023 20:39	This is crazy ypu have to include the model y for god sakes help America out. Anything with a gas engine should not be on the list.

Name	DateTimeReceived	Body.TextBody
Daniel Lipetzky	1/3/2023 20:40	Hello, I'm writing to support including additional qualified vehicles under the IRA plug-in credit. The spirit of this portion of the bill is to accelerate adoption of EVs in this country and excluding certain cars based on very arbitrary guidelines is in direct contradiction to that. Specifically, the definition for SUV needs to be altered to allow the most popular and best SUVs on the market including the Ford Mach-E, all variants, and the Tesla Model Y, all variants. Setting limitations that exclude those, among others, fails common sense, fails the smell test, and absolutely fails to meet the law. Thank you, Daniel Lipetzky
Matt Connors	1/3/2023 20:40	Hello, I am emailing about the EV tax credits and how silly it is that plug-in hybrids, that still require gasoline and have horrible MPG performance, will qualify for an EV tax credit; however, the brand new Tesla Model Y that I purchased in 2022 does not qualify. If the EV tax credit is in place, it should include any EV that is 100% electric, regardless of how much it costs. Best, Matthew Connors
Venkat Nagabandi	1/3/2023 20:40	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Thanks, Venkata Nagabandi
Ang Chen	1/3/2023 20:40	Please reconsider the EV tax credit rule. Hard to believe some of the most popular PURE EVs like Tesla Model Y and Mach-E are not qualified. While some gas cars can benefit. These are very messed up "EV" tax credit rules. Please fix them. Thanks,
Ben Alsop	1/3/2023 20:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
David Pollack	1/3/2023 20:40	The Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Model Y 5 seater is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. What gives?! Smells like corruption [image0.jpeg][image1.jpeg]
Lauren R.	1/3/2023 20:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Lauren Rawl

Name	DateTimeReceived	Body.TextBody
Rob Harmon	1/3/2023 20:41	Dear IRS, I am writing to express my support for the inclusion of the Tesla Model Y in the $7,500 tax credit for electric vehicles. As you may be aware, the Model Y is a fully electric, highly efficient vehicle that has the potential to make a significant impact on the reduction of carbon emissions. Not only is the Model Y a cost-effective and reliable mode of transportation, it also represents the future of sustainable transportation. Its inclusion in the tax credit program would encourage more individuals and families to make the switch to electric vehicles, helping to reduce our dependence on fossil fuels and combat climate change. In addition, the Model Y has received widespread praise for its safety features and overall performance. Its inclusion in the tax credit program would not only benefit the environment, but it would also provide a valuable incentive for consumers to choose a safer and higher quality vehicle. I urge you to consider the many benefits of the Model Y and to include it in the $7,500 tax credit program. Thank you for your attention to this important matter.
Thomas Bethke	1/3/2023 20:41	correct this. Thank you
rebecca lorenzana	1/3/2023 20:41	Greetings IRS, I would like to comment on the EV Tax Credit that most EVs do not qualify for. I am not sure what good it will do to make it right, but at least I will put in the effort. When I heard the President was going to propose a change in the EV tax credit, I was hoping he would allow Tesla cars to qualify for the tax credit since they were American-made. I decided to buy a tesla with the hopes this tax credit would kick in. I was disappointed to hear that the president only allows SUVs up to 80k to qualify and sedans worth 55k to qualify. Regardless, I decided to buy a Tesla and took my Model 3 Performance delivery in June 2022, and I am thankful for this great car (with less maintenance). I am very confused why the president did not allow Tesla's, M3 and MY, to qualify for the EV tax credit, but Hybrids, including gas-guzzling Jeeps, do. Hybrids should not be included in the tax credit since they are not full EVs. They still require gas and still require oil changes. This is all too confusing and I hope you can make it right with the President to allow the EV credits for full EVs, only. Thank You, Rebecca Lorenzana Email: reb-lor@hotmail.com
Gerry Scully	1/3/2023 20:41	Dear IRS, Thank you for offering the opportunity to comment on this. I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Gerry and Miriam Scully
Joe DeCeglie	1/3/2023 20:41	To whom it may concern, I am very disappointed that a fully electric vehicle made in the USA, the Tesla model Y (5 seat version) will not be eligible for tax credits as an SUV simply because it weighs LESS than other SUVs of same size. Why is the US Government punishing a fully electric vehicle for being MORE efficient than other Hybrid vehicles using gas including the Ford Escape PHEV and Jeep PHEV that are so much less efficient! This is absurd and in un-American. Please include fully electric Tesla vehicles! Thank you Joseph DeCeglie

Name	DateTimeReceived	Body.TextBody
Vincent Maiden	1/3/2023 20:41	To Whom it May Concern: Decisions like calling the 7 seat Tesla Y an SUV while classifying the 5 seater as not an SUV is beyond ridiculous. Lack of common sense in application of criteria like this is why government gets a bad name. Punishing SUVs like Tesla Model Y and Mustang Mach-e for being mass efficient is illogical. Please revise the IRS eligible $7500 tax credit for SUVs to include vehicles like these, defined by EPA, as SUVs. Vincent Maiden 10125 Winston Park Pl Richmond VA 23235 -- Vince Maiden vamaiden@gmail.com<mailto:vamaiden@gmail.com> " Where there is no vision, there is no hope." George Washington Carver
Michael Holt	1/3/2023 20:41	To whom it may concern, I implore you to reconsider the list of qualified cars for the EV incentive under the IRA. It appears that there is a clear bias against Tesla and the classification of the Model Y vehicle. Please review and make all variants of the Model Y eligible for this credit. Thank you, Michael Holt
Suvid Kakkar	1/3/2023 20:41	All electric vehicles should receive equal tax credits to incentivize both consumers on a fixed budget, and those with more disposable income to go electric. Suvid Kakkar
Gray Shannahan	1/3/2023 20:42	Hello, I'm writing to express my concern for the EV tax credit. I simply cannot understand why vehicles are being treated unfairly. Why are true EV SUV crossovers not being counted when a ICE hybrid is being counted? The idea of considering a vehicle based on weight misses the mark because EV's are being designed to reduce weight and size for the purpose of range and efficiency. And a plug in hybrid is carrying the weight of two drivetrains. I ask you to please reconsider the qualifications for tax credits because this is disincentivizing the innovation that this industry needs. Thank you, John G Shannahan 410-310-4047
McDonald Family	1/3/2023 20:42	Greatly disappointed that the irs seems to have been weaponized against the administrations political foes. The Tesla model y deserves to be classified as a suv under the act. Vehicles that are smaller are classified as a suv. Sent from my iPhone
Tyler Spindler	1/3/2023 20:42	It makes no sense why a 5 seat Tesla Model Y will not recieve the $7500 tax incentive, while a Jeep Wrangler 4xe will. One is fully electric and very efficient, while the other is a stunt to get I to the EV market. I own both a wrangler and a tesla, and never would I consider the Jeeep environmentally friendly. Please change the IRS designations of SUV to match the EPA. V/r, LCDR Tyler Spindler
Barbara Miller	1/3/2023 20:42	I think it is ridiculous that the five seat Tesla model Y does not qualify as SUV and $80k rebate when id4 and others do. Sent from my iPad
Daniyal Valizadeh Dehkordi	1/3/2023 20:42	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. 4) The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize 5) consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. 6) It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Regards, Daniyal Valizadeh Dehkordi

Name	DateTimeReceived	Body.TextBody
Kris de Porcel	1/3/2023 20:42	To whom it may concern, Please reconsider how electric vehicles are being categorized in the EV tax credit portion of the inflation reduction act. Automotive class rules should apply fairly across the board so that all vehicles the EPA categorizes as SUVs should receive the $7,500 tax credit up to the $80,000 MSRP. Currently, EVs like the Tesla Model Y and Ford Mach-E are being penalized for being more efficient by having less weight and being lower in ride height; these are features for electric vehicles as they increase range yet are acting as penalties in regards to the tax credit. Please fix the categorization so that vehicle categories are applied fairly across all vehicle types. EV adoption should be incentivized over hybrid vehicles which was the original intent of the bill; not penalized. Sincerely, Kris de Porcel -- Kris de Porcel Kdeporce@gmail.com<mailto:Kdeporce@gmail.com> (925) 570-3968
erupt223341324	1/3/2023 20:42	Dear IRS, This is a gross pandering to legacy auto makers that have done absolutely nothing to get us of the dependence of foreign energy. The irs should be ashamed of such an obvious exclusion of the largest EV employer in the country. I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. Adrian Jaqua
Peyton Schaefer	1/3/2023 20:43	I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. Specifically, I am concerned about the fact that the Tesla Model Y (5 seat) is not eligible for the credit as it is classified as an SUV, and also does not qualify for the $80,000 limit. On the other hand, the Ford Escape PHEV and Jeep PHEV, as well as foreign-made EVs on lease, are qualified for the full $7,500 credit. This seems unfair and contradictory to me, as the Tesla Model Y is also an electric vehicle and should be treated equally under the tax credit rule. I understand that the purpose of the tax credit is to incentivize the use of electric vehicles and reduce our dependence on fossil fuels. However, by disqualifying the Tesla Model Y and other similar vehicles, the credit is not achieving its intended purpose. I urge the IRS to reconsider the eligibility requirements for the EV tax credit, and to ensure that all electric vehicles are treated fairly and equally under the rule. Sincerely, Peyton
John Randazzo	1/3/2023 20:43	Hasn’t the IRS been politicized enough. Follow the EPA. Put my tax dollars to work by incentivizing the best fully electric SUV in the market and not some bucket of crap hybrid Jeep. Sincerely, John Randazzo Sent from my iPad
Tyler Linneweber	1/3/2023 20:43	guidelines you put forth seemed to be very misguided. For example, you included many hybrid SUVs that have a max battery range to travel 20-30 miles while excluding many fully battery electric cars. Second, you excluded the Tesla Model Y that is a fully battery electric SUV and was revelry voted the most American made car. Again, please reconsider your decision. Thank you,

Name	DateTimeReceived	Body.TextBody
Ryan ffrench	1/3/2023 20:43	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in supporting programs that encourage purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and to support American-made clean energy products in order to create a more sustainable future. Sincerely, Ryan ffrench
Corbett Smith	1/3/2023 20:43	Hello, I would like to say that offering a full 7500 credit to SUV's such as certain models of the Ford Mustang Mach E, the Volkswagen ID.4, and Tesla Model Y, among others, because of the weight or amount of seats etc. whatever made that the case, seems a bit out of touch. I can go buy an 80k jeep wrangler plug in that does 20ish miles on a charge and get a full 7500 credit but I can't buy a Tesla model Y with 5 seats that gets 300+ on a charge, and get any tax credit unless it's under 55k. The math doesn't add up on that if the goal was to incentivize EV adoption. I know this is the message you will get time and time again, that's because you have made an odd choice that frankly seems biased against the most popular electric SUV's on the road I.e. the Model Y, ID.4, and Mustang Mach E. I would appreciate some transparency on how this occurred in regards to plug in hybrids being eligible for a higher purchase price than some full EVs. Respectfully,
Diego Osorio	1/3/2023 20:43	Hi IRS, Tesla Model Y Should receive a tax credit like the others EV's. Best regards, Diego Osorio
Kuang Xu	1/3/2023 20:44	I'm extremely disappointed by how the IRS discriminated against Tesla by excluding its 5 seat model Y from the EV tax credit. This is hurting the green EV transformation of this country. Please fix this. Kuang Xu Kuang Xu Associate Professor Stanford Graduate School of Business Twitter<https://twitter.com/ProfKuangXu> | LinkedIn<https://www.linkedin.com/in/kuangxu> | Website<https://web.stanford.edu/~kuangxu/>
Marvin Kravets	1/3/2023 20:44	Hi, Please consider the Tesla Model Y to be included in the tax credit offered for EV SUVs. It's unfair that it's excluded as it's a competitive product amongst other EV vehicles. I believe it should qualify just like the other EV vehicles because it would encourage customers to purchase a vehicle that has a longer range and fully utilized EV tech instead of plug in hybrid that does very little mileage. Also Tesla is an established leader in the EV market and it's only fair that it also be included.
Todd Shaffer, MD, MBA	1/3/2023 20:44	This is an embarrassment to the irs, the epa, and sept of energy. This was sold to the public and to senate and representatives as being originally only assembled in the USA. It needs to go back to this strict language. Should only be if the car or suv is a pure ev-no hybrids. Also need to fix what is an suv as the model y has always been called an suv and everyone buying it knows it is not a sedan. Crazy crap needs fixed! Sent from Todd's iPhone

Name	DateTimeReceived	Body.TextBody
Travis Sawchik	1/3/2023 20:44	To whom it may concern, I'm surprised and disappointed to see the Tesla 5-seat Modely Y not qualify for the $7,500 EV tax credit while much more inefficient hybrid vehicles do. I ask as a concerned, tax-paying citizen that this be changed. For example, there are a number of hybrid vehicles that qualify with batteries that contain only 20 to 30 miles in range. The Model Y battery has 300-plus miles of range. Moreover, the Model Y is one of the most US-build cars on the road. We need to move the country forward to sustainable energy - not more gas-burning engines.
Jeffrey Cooke	1/3/2023 20:44	which should be clearly outlined and transparent - have proven to be contrary to the purpose of the legislation. It is true that congress imposed a now arbitrary and outdated term "SUV", given that the manufacturers had already applied 'cross-over SUVs' and 'midsized SUVs' and other classifications that clearly modify the original term 'SUV' to match the evolved characteristics of the vehicles - based on customer demands. The intent of the legislation was to support the development and sale of affordable vehicles with reduced impact on the environment and climate change. As such the IRS should apply the rules in a way that honors the intent - affordable vehicles and reduced emissions. In this way - vehicles that are solely BEV should be credited with their significantly reduced environmental impact, while also recognizing that the current state of battery development drives the reduced size of the vehicle - which causes some BEV SUVs to be smaller than their ICE counterparts. In particular the application of the rules to the Tesla Model Y, Mustang Mach-E, and GM vehicles such as the Lyric are not consistent with the overall intent of the legislation, and should be reconsidered using criteria - such as outlined above. Dr. Jeff Cooke
Rick Maniktala	1/3/2023 20:44	Plug in Hybrid vehicles do not meet the intent of the tax credit. The gas engine carries extra battery weight all the time, so unless people charge multiple times per day it will consume more carbon when compared to pure hybrid (non plugin). Eliminate all tax credits for plug in hybrids ASAP. This eliminates JEEP and Ford hybrids. Redefine SUVs to include full battery electric options that strive for efficiency at lower vehicle weights. This adds back Model Y and Ford MachE, Chrysler Lyriq, and future made in USA variants that strive to reduce weight maximizing fuel economy in the form of Wh/mile or eMPG for full BEVs. Do this ASAP as it’s costing tax payers money that we didn’t expect to be paying. We simply cannot subsidize plug in hybrids that consume more fuel on average than their non plug-in versions. It adds dead weight after traveling 20-40 miles and so many owners don’t charge multiple times per day. Ugh! Sent from my iPhone BranchPattern Confidentiality Notice: This e-mail and any attached file(s) are intended only for the use of the individual or entity to whom or to which it is addressed and may contain information that is privileged, confidential, proprietary, and trade secret. If the reader of this message is not the intended recipient or an employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or reproduction of this communication is strictly prohibited. If you have received this communication in error, please
Nick White	1/3/2023 20:44	Good Evening, No doubt you have a challenging task. My understanding is your current system rewards and incentives heavy EVs in the SUV category. Even when lighter EVs have more storage and are more efficient. This seems to be working the intent of the legislative, help promote vehicles that reduce environmental impact. Please consider the perverse incentives and adjust. Thank you Nick White 807 Miner Rd Crownsville, MD 21032
chino bo	1/3/2023 20:45	How is the IRS going to give $7500 EV credit to hybrid cars. A 5 seater Tesla Model Y does not qualify but a 7 seater Model Y qualify which is the same car!! The purpose of EV credit is to sway the public to renewable energy. Yet gas cars are being incentivized and lease cars from different country getting credit as well. Fix this, this EV credit is inconsistent with renewable energy Thanks,
Nick van Niekerk	1/3/2023 20:45	Please include Tesla Model Y 5 seat variants in the $80k SUV cap It's ridiculous that the 7 seat variant qualifies, 5 seaters from other manufacturers qualifies, even the Jeep hybrid qualifies, but not the Model Y 5 seat
Jonathan Thivierge	1/3/2023 20:45	Hi, The Tesla Model Y is the most American made, best fully electric SUV on the market, yet it does not qualify for the $7,500 tax credit. Meanwhile, other hybrid cars, who are extremely polluting in comparaison to the M-Y, fully qualify for the credit. This situation is ridiculous and needs to be corrected ASAP. Thank you for your time.
David Van Horn	1/3/2023 20:45	For this credit to be fair to Tesla Motors, all Model Y variants should qualify and not only some. It also does not make sense that PHEVs qualify for this credit. Regards, Dave Van Horn

Name	DateTimeReceived	Body.TextBody
riocole@gmail.com	1/3/2023 20:45	Dear IRS, I think the tesla model y 5 seater long range should be classified as an suv, as it clearly is one. Sincerely, Rio
maomao mao	1/3/2023 20:45	Dear IRS, I pay you my share of tax every year yet it looks to me that you are abusing your power by picking certain brands/models to qualify for the EV incentive. Please explain to me as if I was a 5-year old, why Tesla Model Y, a pure EV SUV, not fuel and not hybrid, does not qualify? Regards, Yao
Longevity	1/3/2023 20:45	Tesla model Y, the 5 seat configuration is the same suv as a 7 seat configuration. It needs to be included in the list of $7500 rebate. It's the cleanest and most American manufacturing as it gets. Please reconsider your requirement and add them to the list of SUVs. Thanks Robert
zma	1/3/2023 20:45	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like
Dana Maniuszko	1/3/2023 20:45	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The model Y 5 seat option meets all of the criteria to be considered an SUV. It clearly is an SUV as it has the size and functionality of a traditional SUV, and is also categorized as such by the environmental protection agency (EPA). Furthermore, the model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS' goal of promoting the use of cleaner more sustainable transportation options. As such, I believe it deserves the full tax credit available to SUV's. I hope you will take my request into consideration and and reconsider the classification of the Tesla model Y 5 seat option as an SUV. Thank you for your consideration. Sincerely, Dana Chandler, MSN, RN, CWCN 443-930-8965
Kyle Ruth	1/3/2023 20:46	Hey IRS team, We are all very excited for the newly instated EV tax credits. Unfortunately, I believe the IRS got wrong the classification of the Tesla Model Y. I currently own a Model Y and my insurance company classifies it as an SUV, my registration in NY does as well. I even get charged the SUV rate in NYC parking garages. It is clear whatever distinction the IRS is making for the 5 seat to be a car and the 7 to be an SUV is an obvious error. Please update this to reflect an appropriate credit amount for the vehicle it is. Thank you!

Name	DateTimeReceived	Body.TextBody
teng haoxin	1/3/2023 20:46	Dear Sir/Madam, With regards to the vehicles qualified for 2023 EV tax credit, in my humble opinion the Model Y all-wheel drive, long-range and performance five seat variants should be qualified for the tax rebate. Yours Sincerely, HX Teng
Curtiss Miller	1/3/2023 20:46	list that do qualify.
Andres Torres	1/3/2023 20:46	Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. I would like to see the IRS to change their criteria related to EV SUV. I own a Tesla Model Y, and it replaced a Toyota Highlander. They are made in America and are fantastic cars. To penalize Tesla for having efficient cars and benefit combustion engine cars that happen to be heavy and inefficient, is an aberration to the intent of the law. Please correct that issue immediately. Sincerely, Andres Torres PhD 7870 SW Oak Patch CT Wilsonville OR 97070
Matt Barber	1/3/2023 20:46	Please adjust the ridiculous classification for the world's most American made car and the world's safest car and the world's highest rated electric vehicle the Tesla Model Y. This should qualify for the $7,500 Tax credit. If you don't, then I will be convinced someone along the line is corrupt. Also if you do not adjust this classiciation please inform me of who is holding it up so we know who to put the pressure on and investigate for corruption. Thank you in advance for doing the right thing. Kind regards, Concerned Citizen
B hollar	1/3/2023 20:46	Ladies and Gentlemen, I am writing you to assert that the Tesla Model Y 5-seater SUV, as declared by the EPA should be designated as SUV and thus be allowed to be considered under the $80K price limit for the IRA credit. It not logical that the 7-seater Tesla Model Y and indeed, a Ford Escort, be considered an SUV when the Tesla Model Y 5-seater is the SAME body as the 7-seater and is longer than Ford Escort. Please correct the IRA designation for the Model Y 5-seater to be considered as an SUV(as EPA has) under the $80K price cap. Thank you, William Hollar
joegriffiths@web.de	1/3/2023 20:46	I have been waiting for months to be able to buy / afford a Model Y (5 seater). I am left in sheer disbelief that this variant is apparently not eligible for the 7500$ tax credit. This is a fully powered EV. On the other hand ICE (hybrid) vehicles with limited reach qualify for the credit. This is so wrong. No one I have talked to has been able to explain. This needs to be reconsidered. Is it truly about the environment? One has to question. Regards J. Griffiths Gesendet mit der mobilen Mail App
Jon D	1/3/2023 20:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Roshan Raj	1/3/2023 20:47	Dear Sir/Madam, Greetings. I am writing to express my concerns around EV tax credits plan laid out currently. 1. Tesla model Y 5 seater is a pure EV that should receive full credit. 2. Hybrids are not EVs, so they should not receive any credits. 3. All EVs sold in USA should receive credits. Thanks for your help and ensuring that tax dollars are used wisely. Regards.
Cristopher Tokui Lang Valenzuela	1/3/2023 20:47	The classification of the Tesla Model Y 5-seats not as an SUV for the purpose of the IRA EV credits is wrong and feels like a violation of the spirit of the bill. The model Y is clasified as an SUV everywhere else, and to not provide that classification only for the purpose of the tax credit does not favor Americans, nor the enviroment. By doing so, you are creating an incentive for consumers to buy heavier, less efficient, ICE cars. Even more, making the credit available at higher prices for heavier vehicles, creates an incentive for car companies to pollute more and make less efficient, heavier cars, violating the spirit of the bill. This needs to be corrected. It is such a big mistake, that to the eyes of many, is perceived as corruption. I hope this wrong is fixed, and just proves to be an honest mistake, made as government rushed to make such historical bill a reality.
Robert Karaffa	1/3/2023 20:47	I wish to voice my support for the Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) to be classified as an SUV so that it can receive the full tax credit. -Bob K. We are all connected, to each other, biologically, to the Earth, chemically, to the rest of the Universe, atomically". - Neil deGrasse Tyson”
David Grob	1/3/2023 20:47	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you for your consideration, David Grob
Pavan Atchuta	1/3/2023 20:47	I have read the news about the EV tax credit for Tesla Model Y and it seems to be pretty unfair considering that the base model Y is more than the MSRP defined by IRS. <https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> [logo_small.jpg] Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After | Internal Revenue Service<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> irs.gov<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> The 2023 Model Y should have the $7500 tax credit and it would be really helpful to promote sustainable energy and advocate President Biden’s clean and sustainable energy promotion. I support to provide 2023 model Y tax credit. I am sending this email as a feedback , if it is not requested , kindly ignore. Pavan Please pardon typos
Ana Medina	1/3/2023 20:47	Please reconsider eligibility of BEV for tax incentives as part of the Infrastructure bill. Qualifications for eligibility are completely illogical and hurt the desperately needed, rapid adoption of BEV cars in America. This most unfairly impacts American auto manufacturers like Ford and Tesla. The Mach E and Model Y models especially. Cordially Ana Medina
Ricardo Betancur	1/3/2023 20:47	Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. Please Fix it. Thanks

Name	DateTimeReceived	Body.TextBody
Danny Wyatt	1/3/2023 20:48	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law.
Todd Burch	1/3/2023 20:48	To whom it may concern, One of the goals of the IRA is to stimulate American production and adoption of fuel-efficient vehicles. It was very disappointing to see that a 5-seat Tesla Model Y, among the most American of all vehicles, does not qualify as an "SUV" and therefore does not receive the $80,000 credit like similar vehicles (even though the 7-seat version does qualify). It was also disappointing to see that if the vehicle had different ground clearances or was heavier, it WOULD qualify for the $80,000 credit. This effectively penalizes the vehicle for being lower weight (more efficient) and closer to the ground (less aerodynamic drag). Please allow the 5-seat configured Tesla Model Y to qualify as an SUV for the purposes of the credit, as it is already classified as one by NHTSA. Thank you, Todd Burch
Sid	1/3/2023 20:48	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thanks Sid Arun
Robert F	1/3/2023 20:48	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you, Dr Robert Fridlind
theuglystick	1/3/2023 20:49	I've read about the IRS request for public feedback on the electric vehicle tax credit. What criteria is the IRS using to make tax credit decisions? I do not under why some variants of the Tesla Model Y and the Ford Mustang Mach-E do not qualify. If the goal is to stop fossil fuels from being used, all EVs should qualify. Honestly, the government would be much better off by being consistent. Sent from Proton Mail
Connie Caston	1/3/2023 20:49	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as a SUV for the IRA tax credit cap of 80,000. The model 5 seat meets all the criteria to be considered an SUV. It is clearly an SUV and is also categorized as such by the EPA-Environmental Protection Agency. Furthermore, the model Y 5 seat option is highly efficient fully electric vehicle which aligns with the IRS;s goal of promoting the use of cleaner and more sustainable transportations options. As such, I believe it deserves the full tax credit available to SUV's. I hope that you will take my request into consideration and reconsider the classification of the model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Connie Caston
Mohammad Lodhi	1/3/2023 20:49	Also the cars need to have a better categorization. there no consistency between what's considered a sedan or suv. it should use the same designations the EPA use.
Anjan Kumar Kukkapalli	1/3/2023 20:49	should be incentivized in order to encourage more people to switch to cleaner transportation. The Model Y is a popular and high-quality EV, and I believe it should be eligible for the same tax credits as other EVs on the market. I urge the IRS to reconsider its decision and extend the tax credit to the Tesla Model Y." Regards, Anjan.K
Jeremy Hargrove	1/3/2023 20:49	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). This EV is made in America. It is an SUV! Please change the IRA to include this class of Tesla for the $7,500 EV Tax Credit. Thank you, Jeremy Hargrove
Chang Won Kang	1/3/2023 20:49	To Whom it may concern, Regarding EV Tax credit, 1. Hybrids are not real EVs. They are going to burn gas because their electric range too short to travel around 20 miles. They don't deserve to have full tax credit, maybe $1000 which is more than enough. 2. For Model Y, whatever 5 or 7 seats configuration, they are SUVs and full electric up to 330 miles range. They deserve to have full tax credit $7500 via under $80000 price cap. Thanks.

Name	DateTimeReceived	Body.TextBody
Leslie Linard	1/3/2023 20:50	The list of vehicles and associated MSRPs that qualify do not make sense. For example, half of the Tesla Model Y vehicles qualify with $80,000 MSRP yet the other half only qualify with $55,000? The EPA classifies the Model Y as a SUV whether it has 5 seats or 7 seats, the kind of tires it has, or any other vehicle option(s). This IRA effectively disqualifies half of the Model Y variants entirely since all of them regardless of options have the same $65,000+ base MSRP. This makes absolutely no sense to me since the Model Y is an SUV and ALL variants should qualify with the same MSRP cap regardless of options. It seems that many vehicles from other manufacturers suffer the same treatment which makes absolutely no sense. Additionally, why are plug-in hybrids (PHEVs) qualifying for the full credit when not only do they barely have any battery, they also have a gasoline engine, and studies have shown that the vast majority of people never actually plug them in as intended. The whole point is that you plug them in and charge the battery so that the gasoline engine does not need to run for the vast majority of daily driving. Shocking News! Plug-In Hybrids Are No Damn Good If You Don't Plug Them In!<https://cleantechnica.com/2020/09/18/shocking-news-plug-in-hybrids-are-no-damn-good-if-you-dont-plug-them-in/> While I'm not opposed to providing some credit for PHEVs, it makes no sense to fully incentivize PHEVs if people are not going to use them in such a way as to actually reduce emissions as was intended. I would suggest using the EPA designations as either a Sedan ($55,000) or SUV ($80,000) to determine the MSRP cap. Perhaps the PHEVs might qualify for a smaller incentive or no incentive at all to nudge people towards full Battery Electric Vehicles (BEVs) which will actually make a difference for the climate and our air quality.
Pete Zitelli	1/3/2023 20:50	Hello, I was disappointed to see that the Tesla Model Y 5-seat variant does not qualify for the EV tax credit. My understanding is that the 7-seat variant does qualify simply because it weighs slightly more, classifying it as an SUV in the eyes of the IRS. It doesn't make much sense that I would need to purchase 2 extra seats that would go unused for what is quite literally the same exact vehicle. Please adjust the vehicle classification guidelines so that more EVs from all manufacturers are eligible for the new EV tax credit. Thank you, Peter Zitelli Sent from my iPhone
post.alexander@gmail.com	1/3/2023 20:50	I think tesla Model Y 5 seater should be included. EPA classified as SUV. It's very efficient , American made, and all EV no emissions. Its Always been
Frederick	1/3/2023 20:50	Good evening, I am writing to respectfully request you reconsider classifying the Tesla Model Y 5 Seat variants, Ford Mustang Mach-E, and all trims of the Volkswagen ID.4 as SUV's. All of these electric vehicles are 100% battery electric vehicles. Because of the newer, more efficient technology within them, they are more expensive to manufacture. The MSRP limit for these vehicles to qualify for the maximum tax credit must be INCREASED as they are CLEANER and more efficient than many other vehicles that qualify for this CLEAN vehicle tax credit. The Tesla Model Y was rated the Most-American Made Car. The idea that, under the clean vehicle tax credit, cars with internal combustion engines built in Mexico are eligible for a tax credit paid with American taxpayer dollars but the most-american electric vehicles are not, is absolutely preposterous. https://www.cars.com/american-made-index/ Research has shown plug-in hybrid vehicles consume 42-67% more fuel than EPA labeling suggests. This is because consumers are not always charging their plug-in hybrid batteries when they have an internal combustion engine to fall back on. https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/ I hope the IRS seriously reconsiders increasing the MSRP limits for clean, all battery electric vehicles, especially those built in the United States of America. Thank you.
Josh T	1/3/2023 20:50	To whom it may concern, The new Inflation Reduction Act is supposedly a law to help support a transition to electric vehicles. However, it seems like gas cars with very small batteries are qualifying for the same, or more, credit than other vehicles that are 100% battery powered. This makes no sense, this law is helping support more gas cars. Under no reasonable interpretation of this law should gas cars with smaller batteries qualify for the same amount of credit as a Tesla Model Y or Ford Mach E. Ford & Tesla spend $10,000 to $15,000 for the batteries to power these vehicles but a similar size gas- hybrid (only 25 miles of electric range) has a battery that cost only $750 - $1000. Why is the American tax payer paying $7,500 for batteries that cost substantially less? This doesn't make fiscal sense, nor does it support the IRA mission to transition to electric transport. Under no circumstances should any gas-hybrid vehicle qualify for the full $7,500 tax credit when a fully electric Tesla Model Y or Ford Mach E not qualify at all. The only logical solution is to either allow all Tesla Model Y & Ford MachE to qualify for the credit up to $80,000 purchase price or cut the subsidy in full or pro rata for any gas hybrid. Sincerely, Joshua Thompson

Name	DateTimeReceived	Body.TextBody
MIRAV RATHOD	1/3/2023 20:50	Instead you should have made it more simpler. The simplest way would be by axles or by horsepower. Other way is to use EPA based miles per gallon. Over a certain miles per gallon you could give the credit. Tesla is a pure electric vehicle and your rule is making 5 seat variant of model y a sedan and 7 seat variant an SUV. Because of price restrictions for sedans being $55,000 and Tesla mode y 5 seat variant price being higher than $55,000; your rule will unintentionally and wrongfully eliminate the $7500 credit for consumers buying that car. Moreover the goal of this rule is to promote purchase of EV vehicles and alternate fuel vehicles and remove dependency on fossil fuel, with your rule so many vehicles that primarily use fossil fuel will get $7500 credit. Your rule needs to be amended so only vehicles that have miles per gallon above 50 miles qualify for $7500 credit. Sent from my iPhone
Stephan Börlin	1/3/2023 20:50	To whom this may concern At this moment it's not understandable, why the Tesla Model Y 5 seater doesn't qualify for the EV tax credit. On the other side, you can buy a hybrid Jeep or Wrangler who are polluting much more and are not even 100% EVs. You should fix this asap. Sincerely, Stephan Börlin stephan.boerlin@gmail.com
Benjamin Jack Crandall	1/3/2023 20:50	Dear IRS rules administrator, I am deeply troubled by the recent IRS determination of which Electric Vehicles qualify for the $7,500 tax credit. Apparently, consumers can purchase a plug-in hybrid Jeep that gets 20mpg and has only 21 miles of electric range, and that vehicle qualifies for $7,500 tax credit. At the same time, a 5-seat Tesla Model Y which has 113 MPGe and 330 miles of electric range gets nothing!! Just because of some bizarre rules around weight and/or vehicle clearance?! Vehicles should not be punished because they are efficient with weight! And cargo/passenger space is a far more relevant metric for most consumers than clearance/approach angle/etc., especially if we want the maximum number of people and cargo carried by EVs. The current determination goes exactly counter to the spirit of the law. This law is supposed to reward shifting our fleet to EVs, but it instead rewards the companies that are dragging their feet while punishing the leader in the EV revolution. This needs a significant change and fast, before too much market damage occurs. Sincerely, Benjamin Crandall 541-515-9185 Co-founder and Lead Software Engineer, Kindista<https://kindista.org/people/benjamin/about> Founder and Board Member, CommonGoods Network<https://commongoods.net> Investor and Social Entrepreneur
M... D....	1/3/2023 20:50	excluding the Tesla model Y unless it has a 3rd seat even though NIST, EPA and tesla categorizes it as an SUV, I need to know, is this politics or incompetence? If you remove seats from an airplane is it still a plane? Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Brian Green	1/3/2023 20:51	I'm writing to voice my opinion that the Tesla Model Y and Mustang Mach E, in all variants, should be classified as SUVs. These vehicles are similar in all respects to other SUVs and are functionally equivalent. I'd also like to express support for removing incentives for hybrid electric vehicles entirely. If not removed these hybrid vehicles should be making real improvements to the next generation of electrification. I'd propose that only plug in hybrids qualify, and they should provide at least enough pure electric range to support the US average daily mileage, in all weather conditions, or about about 40 miles. Thank you for your consideration. Brian Green Pelham, NH
Mark Shrall	1/3/2023 20:51	I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.

Name	DateTimeReceived	Body.TextBody
danielfraser222@gmail.com	1/3/2023 20:51	Hello IRS, Please reconsider your methodology for vehicles that are SUVs in the IRA. It seems the current rules do not incentivize lower weight suvs (more efficient better for the environment) and instead incentivize heavier hybrids. The current rules are a real head scratcher, that makes the American public question whether the rules are set impartially. Specifically a 5 seat tesla model Y is not eligible while a keep wrangler hybrid with only 20 miles of electric range is eligible for 7,500 tax credit. Thank you for you consideration,
gang huang	1/3/2023 20:51	Hi - I am sending this email to request IRS reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. I am an owner of Tesla Model Y 5 seater, it is clearly a SUV based on the size, the shape and the trunk shape/size. Model Y 5 seater is categorized as a SUV by the EPA already (See attached screenshot from their website), and is a highly efficient fully electric vehicle with 330 miles range. As a EV owner, it is just so sad to see that some plug-in hybrid SUV (with only 25 miles electric range) heavily using GAS is qualified with $7500 tax credit, but Model Y is not. This is not the way to promote the EV adoption and save environment, it is actually encourage people to buy GAS car. I really appreciate that IRS can review this super basic / simple / straight forward fact and classify Tesla Model Y 5 seater as SUV. I also attached a few more photos that you can easily tell that Model Y 5 seater is not a sedan car at all. Thank you again. Regards, Gang
Rob Giljum	1/3/2023 20:51	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely,
Data Aggregator	1/3/2023 20:51	All models of the TESLA Model Y should be counted by the IRS as electric SUV's the idea that a keep with far less cargo space and interior space is an SUV but the Tesla model Y which is huge is, just because the tesla is more weight efficient is ridiculous. Change the rules and make the Model Y, which is the most American made EV, qualify as an SUV.
jitsingh9@yahoo.com	1/3/2023 20:51	I am writing to comment on the EV tax credits for 2023. Currently, the rules outlined are doing a huge disservice to the goals of the Inflation Reduction Act in promoting zero emission/electric vehicles. While parts of the legislation on US assembly and battery/car parts percentage are great, including plug-in hybrid cars and defining vehicles only with a 3rd row of seats and/or a certain curb weight as SUVs is harmful and decreases the effectiveness of this program. Also, I think the MSRP caps should actually be decreased to 45K for sedans body types and 65K fro SUV and truck body types. This encourages lower prices and investments in more affordable vehicles compared to only luxury vehicles/trims (I know this might not change due to the language in the bill, but adding for comments for future reversions). Thank you, J. Singh
garycruz@gmail.com	1/3/2023 20:51	It makes no sense that hybrids with less range than a pure EV get more tax credit. There should be a minimum of 100mpg minimum and or 90% of the power train comes from battery. All Teslas should meet the tax incentive. IRS should not redefine what an SUV per EPA.
Erik Bombard	1/3/2023 20:51	Why wouldn't every Tesla model Y be included in this tax credit?!! Please reconsider this.
Super Mario	1/3/2023 20:51	administration!!! I'm sorry to say I am losing my belief that government can solve the problem of the American people. Please stop playing politics with the environment, US economy, and IRA. The 5 seat Tesla model Y should be considered an SUV and qualify for the $80k price cap. So should the VW ID4. Congrats on getting it right for the smaller, less eco-friendly Ford Escape. Sincerely, Mario Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
James Dvornicky	1/3/2023 20:52	Hello, Please reconsider some of the classifications for tax qualification. It seems backwards that some hybrid vehicles that barely use any battery qualify while the Tesla Model Y does not. Thanks, James
Ken	1/3/2023 20:52	the Inflation Reduction Act. Additionally, implement the law as written, to disqualify any vehicles that are not manufactured or assembled in the United States, regardless of the procurement method used (lease vs purchase). I am sure the IRS is truly trying to fairly implement the purpose and intent of the Inflation Reduction Act, but it is doing the opposite...the IRS's implementation of the law is destructive to the future of manufacturing in the United States and the stability of the global environment. The IRS implementation is disastrous and must be corrected immediately...it is a clear violation of the law's intent! Congressional discussion and the content of the law itself, clearly demonstrate that the purpose of the law was to incentivize the purchase of electric vehicles which are manufactured or assembled in the United States, to both create jobs and combat climate change. Instead, the IRS is contradicting the intent of the law by favoring hybrids and less efficient EVs, simply because they are heavier or less aerodynamic, even if they are not made in the United States. Defining an SUV based on weight or suspension height alone is flawed. The EPA already designates vehicles by vehicle category and the same categorization used by the EPA should be applied to the Inflation Reduction Act. The Tesla ModelY and Ford MachE are unfairly treated by the IRS implementation because they are more efficient and lighter than the monstrosities being sold by other manufacturers...the idea that Tesla and Ford can qualify their vehicles as SUVs simply adding weight with no function, thereby reducing efficiency and range, incentivizes behavior that undermines the IRA, and should tell you the IRS is wrong! If that doesn't make the flawed IRS approach obvious enough, look at the fact that a Jeep hybrid (20 MPG / 21 miles of electric range / 31.7 cu ft cargo capacity / 3.5K lbs towing capacity) qualifies as an SUV and the Tesla Model Y doesn't (113 MPEe / 330 miles of electric range / 76.2 cu ft cargo capacity / 3.5K lbs towing capacity). Please tell me how the Jeep, which is terribly inefficient with less cargo capacity, the same towing cpacity, and a useless electric range, fits better within the spirit and intent of the law than the Model Y....? - Ken
Stanley Levitt	1/3/2023 20:52	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Sent from my iPhone. Regards, Stanley Levitt
Dog Buddy	1/3/2023 20:52	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to request the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, which has a maximum limit of $80,000. The Model Y is a highly popular and efficient family SUV, yet it is currently disqualified from the tax credit based on outdated measures for SUVs. This is not only contrary to the efficiency of the vehicle, but also to the interests of consumers. It is worth noting that less efficient vehicles with far less electric range are currently qualifying for the tax credit. In addition to its impressive efficiency, the Tesla Model Y is also one of the most American-made electric vehicles on the market. Therefore, granting the tax credit for this vehicle would not only benefit consumers, but also support the American economy. We highly value your consideration of this matter and look forward to your response. Sincerely, Mei
Colten Evans	1/3/2023 20:52	I understand there is a issue in regards to the legal definition of SUV according to a stature from 1985. But aside from legal defintion I don't understand the rational how the most popular configuration (Standard 5-Seat) of one best selling electric vehicle in the United States (Tesla Model Y) should be exempted from the Electric Vehicle Tax Credit (with one of the determining factors being whether the purchasing request the extra row of seats in the back). Other federal and regulatory agencies have classified all of the variants of the Tesla Model Y as a compact/small SUV. So when did the legal defintion come into question? People will start ordering with the 7 seat configuration just so they can qualify for the tax credit than shortly after purchasing the vehicle, they will remove the seats which will create more wasted energy and resources on production and disposal cost. Tesla could very easily make certain adjustment to their vehicle, adding extra weight, but that alone could just lead to wasted energy, materials, and potentially affect their safety ratings. There needs to be a common sense approach to this situation. This impacts Tesla by multiple orders of magnitude more than it impacts any other U.S EV companies. Please look into this.

Name	DateTimeReceived	Body.TextBody
James Bruce	1/3/2023 20:52	I think the Tesla Model Y 5 seater and ford Mach E should qualify for this tax credit. Naming something an ev tax credit and applying the credit to a vehicle that has an electric range of 25 miles and an EPA fuel consumption of 20mpg but not giving the credit to the model y and the mach e is laughable and shows blatant corruption. Please fix this error! Thank you, James Bruce
Thomas Nelson	1/3/2023 20:52	Please make the tax credits fair and give everyone an honest opportunity. The Tesla Model Y 5 seat version should be included. This will help bring EVs to the masses faster. Sincerely, Thomas
Valiryon	1/3/2023 20:52	electric-drive-motor-vehicle To whom it may concern: It's unclear to me exactly why similar trims are not treated the same for the EV Tax credit. I heard both it's a weight issue as well as it's a ground clearance issue versus how many rows of seats there are. The attached screenshot demonstrates the example, Model Y 5 seat trims are treated inconsistently with 7 seat trims. The EPA classifies both of these trims as SUV. A number of manufacturers are affected by the inconsistencies and this is confusing for consumers. I'd really appreciate the categories being reviewed again and made consistent, especially if they're in line with other agencies such as EPA. Additionally, passenger hybrids are the least efficient vehicles that qualify and should not get the benefit of the $80,000 msrp limit. Please do not penalize vehicle efficiency. The Farzad Tesla change.org<http://change.org> petition explains further: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you kindly for your consideration.
Ramsey Eldib	1/3/2023 20:53	How ridiculous that German hybrid cars getting 21 mpg fuel economy, hurting climate change and using fossil fuel are getting a $7500 tax credit while American cars like the Ford Mach-E and Tesla Model Y five seater get nothing. What a joke. Ramsey Eldib Los Angeles, CA.
Bipal Adhikari	1/3/2023 20:53	Dear Internal Revenue Service, I am writing to express my concern about the exclusion of certain vehicle types, specifically the Tesla Model Y, from the Inflation Reduction Act's definition of a sport utility vehicle (SUV). It is clear that the Model Y is classified as an SUV by other government agencies, such as the Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA). It appears that this exclusion may be playing favoritism and targeting certain original equipment manufacturers (OEMs). As a consumer and taxpayer, I believe that I should be able to choose the best electric vehicle (EV) for my needs and receive the tax rebate that I deserve. This exclusion does not align with the principles of fairness and equal treatment that are essential to our country's tax system. I urge the IRS to reconsider the exclusion of the Tesla Model Y and other similarly situated vehicle types from the definition of an SUV under the Inflation Reduction Act. Thank you for considering my concerns. Sincerely, Bipal Adhikari
Eric Hochstadt	1/3/2023 20:53	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.

Name	DateTimeReceived	Body.TextBody
Satish Gannamaneni	1/3/2023 20:53	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely Sent from my iPhone
John Hayes	1/3/2023 20:53	The world is quickly adopting to a world of BEV passenger vehicles, I think the the discount for fully electric vehicles needs to be higher for fully electric BEV's vs hybrid HEV's. Use the money you save hybrid vehicles to include BEV's which currently do not qualify, like the Tesla Model Y, which will be the worlds best selling BEV by volume by the end of 2023. How could you possibly not include the worlds best selling BEV model? It's even manufactured in America, which is more than can be said for Apples products, WAKE-UP people. Signed a relatively intelligent Canadian CA it has no effect on me but COME ON! Sent from my iPhone
Dorin Ciocotisan	1/3/2023 20:53	Hello, I want to say it is absolutely ridiculous that the Tesla Model Y (5 seater) is not considered an SUV but the 7 seater is. The IRS decided to make that distinction themselves? How silly. Also, all these hybrids with tiny batteries are receiving the same $7500 tax credit as compared to pure EVs with significantly larger batteries. It's called an EV tax credit. I know there was massive amounts of lobbying to get here but come on guys, Tesla clearly deserves the full tax credit for the Model Y 5 seater, and anyone with an iota of consciousness knows so. Do the right thing. Sincerely, Dorin C.
Nate Smith	1/3/2023 20:53	Hello- Please don't penalize the US' largest producer of EVs! Let's keep jobs in the US and support all Tesla model y vehicles qualifying for IRA incentive for SUVs! Best, Nate Smith -- ———— Nate Smith UNC MBA '18, 'Nova BS '10 M: (978) 430-8512 "A society grows great when old men plant trees whose shade they know they shall never sit in."
Mark Harris	1/3/2023 20:53	Dear IRS, I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Mark Harris

Name	DateTimeReceived	Body.TextBody
Random Email	1/3/2023 20:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.
Avikar Agrawaal	1/3/2023 20:54	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Thank you
Jorge Patino	1/3/2023 20:54	Good evening, Happy new year! I would like to offer my most humble suggestions regarding the 2023 EV credits guidance with the goal of providing the greatest benefit to the environment and promoting our nations's energy independence. Highly efficient vehicles such as the Tesla Model Y 5 seater and any other high miles per gallons vehicles should qualify for the $7,500 EV credit regardless of cost. Also, the credit amount should be prorated based on the vehicle's miles per gallons efficiency, regardless of technology. For example, a vehicle with a 300 mph rating should receive the full $7,500 credit. A vehicle with a less than 60 mpg rating should get $0. This is how you effectively incentivize the transition away from fossil fuel. Thank you for your consideration. We truly appreciate the great work your agency does. Happy new year! Jorge
Michael Tan	1/3/2023 20:54	classification of the Tesla Model Y (5 seat version). There is no scientific justification, transparency or consistency to the classification. Particularly disturbing, is how your classification incentivises buyers to buy to polluting vehicles like hybrids rather than much more efficient and green vehicles like Battery EVs. Since the Act is a very powerful one, your classification might affect the future of our environment and promote wasteful manufacturing and consumption. You should do what is right.
Hamza Mustafa	1/3/2023 20:54	To whom it may concern, The new EV Tax Credit eligibility is very concerning. Especially since a Hybrid gas car (Jeep Grand Cherokee) which is more harmful to the environment can qualify for the Tax Credit but pure Electric Vehicles (Tesla Model Y 5-seater) Please reconsider the meteric used to determine eligibility for the tax credit so it makes more sense for the American public and actually helps encourage people to transition to a pure electric vehicle instead of wasting tax dollars on gas cars "hybrid". Thank you, Hamza

Name	DateTimeReceived	Body.TextBody
Robert Lopez	1/3/2023 20:54	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Robert Lopez
Wil Desposorio	1/3/2023 20:54	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Jon Ukman	1/3/2023 20:54	I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. I am concerned about the fact that the Tesla Model Y (5 seat) is not eligible for the credit as an SUV, despite the fact that other vehicles such as the Ford Escape PHEV and Jeep PHEV, as well as foreign-made EVs on lease, are qualified for the full $7.5k credit. I understand that the credit is intended to incentivize the purchase of electric vehicles and encourage the transition to more sustainable forms of transportation. However, it seems unfair that the Model Y, which is a popular and highly rated electric SUV, is not eligible for the credit simply because it has fewer than seven seats. This seems arbitrary and does not take into account the fact that the Model Y is a highly efficient and environmentally friendly vehicle. I urge the IRS to rethink these rules and ensure that the EV tax credit is available to electric vehicles that meet certain efficiency and environmental standards, regardless of seating capacity or price. Thank you for considering my concerns. Sincerely, Jon Ukman

Name	DateTimeReceived	Body.TextBody
Al Lakhani	1/3/2023 20:55	Dear IRS, I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Jerry Voyles	1/3/2023 20:55	IRS, Please explain why a fully electric SUV, made in the USA by hard-working Americans, is receiving zero dollars in EV tax credit. Tesla is one of our nation's most innovative companies (no other company has built an EV with similar efficiency/range), and you are essentially punishing them for that. This EV tax credit is meant to incentivize citizens to buy electric and to lessen the burden of ownership, but by removing Tesla's credit, you are incentivizing the continued reliance on fossil fuel and burdening consumers with unnecessary costs related to outdated ICE technology. It is time for paradigm shift in the automotive industry and a move like this, holding back the most innovative US automotive company and incentivizing clinging to an outdated technology, is bad for US consumers and, ultimately, holding back our nation from leading the global automotive revolution. Do the right thing, provide Tesla's EVs, with the same incentive you are providing others, and encourage REAL innovation across the entire US automotive industry. Very Respectfully, JERRY D. VOYLES JR. [cid:d257832f-fa36-4f54-afd9-aee2c9b3227b@namprd09.prod.outlook.com]
Loren Sands-Ramshaw	1/3/2023 20:55	I believe all configurations of the Tesla Model Y including the 5-seat configurations should be classified as SUVs and put under the 80k MSRP limit. I also believe that fully electric vehicles should get far more incentives than plug-in hybrids.
jadelaney70@yahoo.com	1/3/2023 20:55	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Jamie Delaney Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>

Name	DateTimeReceived	Body.TextBody
Basant Maheshwari	1/3/2023 20:55	Hi, Tesla Model Y 5 seater SHOULD be included and its crazy that it's not there from the beginning With best wishes, Basant Maheshwari Partner Basant Maheshwari Wealth Advisers LLP Sebi Regd. Portfolio Managers www.theequitydesk.com<http://www.theequitydesk.com/> twitter : @BMTheEquityDesk
David Lantz	1/3/2023 20:55	Why do European high end luxury hybrid vehicles get the maximum credit of $7500.00 and the model Y from Tesla which is the highest percentage of being made in America does not? Looking forward to a logical answer. David OMB Control No. 1545-2137
steverdh25@gmail.com	1/3/2023 20:55	Happy New Year. Sending the email for EV credit qualification regarding Tesla Model Y(5 seat). just for curiosity how IRS concluded and thinks that the Model Y is a sedan instead of SUV. I think all the consumers including me want to hear the reasonable answer on this. Thanks Sent from my iPhone
Ben	1/3/2023 20:56	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Don't seem to help the EV as the bill intend it. I'm looking for a new EV on the coming month really hope this will be clear out. So I can get a 5 seat Tesla Model y.
RONNY RODRIGUEZ	1/3/2023 20:56	Dear Andres Garcia, I trust this communication finds you and your staff well. The purpose for my email is to comment on the recent guidance on the IRA EV car tax incentive. I recommend the following so the bill is fair and equitable: -Reconsider the way SUVs are classified in order to be eligible for the $7500 tax credit. Consider making the TESLA Model Y (5 seats) and others with similar specs qualify as an SUV just as the Ford Escape is considered an SUV an is smaller and shorter than the above mentioned vehicles which are much more environmentally friendly(the goal of the bill. -Consider making the car companies make the $7500 credit for leases at point of sale. This way low income individuals can qualify for the full $7500 tax credit without having to worry about whether they'll have enough tax liability or not; make it equitable so lower income folks can adapt EVs. -Consider making EVs higher than $80000 ineligible to receive the $7500 via the lease; if a company or individual can lease an $80,000+ vehicle, a low income folk should be able to qualify for the same amount at point of sale. Thank you for your consideration on the above comments. I am an EV enthusiast and supporter of the IRA bill. Thank you, Ronny Rodriguez DISCLAIMER: This e-mail and any other files transmitted with it may contain legally privileged and/or confidential information and they are solely for the use of individual or entity to whom they are addressed. If you are not the intended recipient or responsible for delivery of the message to the intended recipient, you are hereby notified that you have received this transmission in error and any review, dissemination, distribution or copying of this transmission is strictly prohibited. If you have received this communication in error, please delete this message and all of its attachments. No
Steven Berry	1/3/2023 20:56	I am reaching out to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of Tesla vehicles. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit despite other 5-seater vehicles being eligible. Furthermore, I am shocked to learn that numerous hybrids with laughable battery sizes are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Tesla's vehicles (all 4) currently are in the top 10 of American Made rankings per Cars.com. https://www.detroitnews.com/story/business/autos/2022/06/21/tesla-model-y-nabs-top-spot-cars-coms-2022-american-made-index/7683981001/ Please let's be sensible and keep rules fair across the board. Sincerely, Steven -- Steven Berry

Name	DateTimeReceived	Body.TextBody
William Schuknecht	1/3/2023 20:56	Hello - Tesla Model Y 5 seater should be included and it's completely unreasonable and illogical that it's not from the beginning. Please make this change quickly as the policy is in effect now. Bill
Luke Foster	1/3/2023 20:56	I think that the details in the $7,500 tax credit are very much flawed. Why does a Jeep with an ICE that goes 31 miles on electric get the $7,500 and not the Tesla Model Y that goes more than 200 miles and does not have an ICE! (Internal combustion engine) Please add all the Tesla Model Y all variants. It's the safest and car with the best technology and range; the consumer clearly wants this car! Give the $7500 credit to them and you'll have a lot of happy citizens. It's kinda shady what's going on; and it seems the unions may have swayed the details in their favor and against Tesla, the clear leader in EVs. Also, I think the tax credit should be a straight up cash discount instead; simply mail the purchaser a $7,500 check from the IRS. Some young people don't make a lot of money per year; but made a lot of money in long term stock positions; if these young people want to buy a Tesla; but only have $1500 worth of tax liability per year; they're not getting the full $7,500. They're missing out on $5000 in this scenario. So please, make it a discount, not a tax credit. Kind Regards, Luke CA Resident Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Portfolio Management	1/3/2023 20:56	Hi, Tesla Model Y 5 seater SHOULD be included and its crazy that it's not there from the beginning With best wishes, megha Maheshwari
Roger Todd	1/3/2023 20:56	Here are my suggestions for improving the IRS document, "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After": THREE SUGGESTIONS: 1. Create and publish objective criteria that anyone can apply to deterministically distinguish the specifications of any model from any manufacturer as being in the Sedan category OR the SUV category. The IRS cannot continue to make categorization appear inconsistent, arbitrary, and non-sensical. 2. Create and publish a process and schedule for amending/maintaining the above-recommended criteria. 3. If completely objective criteria can't be created, the IRS must also create and publish an appeals process to settle manufacturer challenges over subjective IRS categorization choices. Personally, it is my hope that all current Tesla Model Y variants be categorized as an SUV (NOT a Sedan). Doing so will greatly accelerate removal of gas vehicles from the road. I appreciate the IRS inviting comment. Roger Todd I/T Engineer Murfreesboro, TN
Kirill Polyakov	1/3/2023 20:56	Hi. As an EV fan and owner it seems odd to me that some versions of the Ford Mustang Mach-E and Tesla Model Y don't qualify for SUV status for the IRA tax credit. I know more about the Model Y as I own one. The 5-seat version of the Model Y is not very different from the 7-seater. There are plenty of vehicles considered SUVs that are similar to the Model Y 5-seater and actually smaller in size. Please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that's the intent of the IRA. Thank you KP Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>

Name	DateTimeReceived	Body.TextBody
Eric	1/3/2023 20:56	To whom it may concern, as an American Tax Payer & Business owner I fully support incentives & legislation that promotes EV Adoption, Clean/Renewable Energy & American Manufacturing. I do however have 3 issues with how this legislation is being applied that I do not believe actually achieve these 3 important objectives of the law & incentives. 1. The interpretation of what is considered an SUV is inconsistent & arbitrary at best, and at worst prejudice & biased. The Tesla Model Y, Cadillac Lyriq and Ford Mach E are SUV's as classified by 2 other Government Agencies (EPA & NTHSA) and should thus both be classified this way by the IRS & any other Government agency as well. 2. In addition to this, the Tesla Model Y is the most American made vehicle that is available in today's market & as such should not only be included in any/all incentives this legislation provides, it can be argued it is exactly the poster child for what these incentives are trying to and should be accomplishing. Build American, Buy American. Vehicles assembled in Mexico and/or Canada should not receive full credit/incentives. Full credits should be reserved for vehicles assembled in the United States at both Union & Non-Unionized factories. 3. Mild Hybrid vehicles & PHEV's with limited range and/or poor fuel economy (below 30 mpg) should not receive the full credit/incentives that a full EV receives. Sincerely,
Jose Alanis	1/3/2023 20:56	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Best, Jose Alanis
Basant's Corner	1/3/2023 20:57	Hi, Tesla Model Y 5 seater SHOULD be included and its crazy that it's not there from the beginning With best wishes, Shalu Mehra
ronmtye727@gmail.com	1/3/2023 20:57	It seems unreasonable and inexplicable that under the IRA EV tax credit that the pure EV Ford Mustang Mach-E and pure EV Tesla Model Y do not qualify as SUV's; but the Ford Escape PHEV does qualify. I think your criteria for what constitutes an SUV needs some modification. Regards Ron Tye
Maria Diedrich	1/3/2023 20:57	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). We are a family of 5 with boys, currently driving 4 gas powered vehicles. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that the Tesla Y is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Maria Diedrich
Meghae Naik	1/3/2023 20:57	I would like to voice my concern over the $7,500 EV tax credit to Hybrids. In an era when we have ample electric options available, such as the Tesla models, Hybrid vehicles should not be receiving a tax credit instead. By giving tax credits to Hybrids, we are not helping adoption of electric vehicles, but promoting gas vehicles, which are known to have a wide range of consequences. Additionally, Tesla Model Y 5 seater is an SUV and need to be sure an Electric SUV is not excluded from receiving the Tax credit and thereby help transitioning from Gas to Electric transportation. As a taxpayer, I would like tax money to be utilized and granted appropriately. Sincerely, Megha

Name	DateTimeReceived	Body.TextBody
ssanyal@frontiernet.net	1/3/2023 20:58	Dear Sir or Madam, Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor should be eligible for the $7,500 tax credit. The Ford Mustang Mach-E, likewise, should also qualify for the $7,500 tax credit. Thanks, Sandeep Sanyal 585-797-3329 Sent from Frontier Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Robert Popcevsk	1/3/2023 20:58	Why is the Model Y not included. NOT FAIR. CORRUPTION!
Shane Adams	1/3/2023 20:58	Hi, I am outraged that a hybrid vehicle that gets 22 mpg would qualify for the tax credit whereas a pure ev like the ford Mach-e or Tesla suv would not. Outrageous!! Thanks, Shane
Charlie McGoogan	1/3/2023 20:58	Hi, The Tesla Model Y is a phenomenal car, as evidence by record sales in numerous states and countries, and it is a fully electric vehicle.! It is important that the 5 seat configuration be eligible for the full $7,500 tax credit for electric vehicles and classified as an SUV, which would allow the credit cap to be $80k. This will encourage more families to go fully electric, learn about alternative fuels, and transition the American fleet off of gasoline. Thanks, Charlie
Ev	1/3/2023 20:58	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Evelyn A Vollmer -- "The Earth is the cradle of humanity, but mankind cannot stay in the cradle forever." - Konstantin Tsiolkovsky
ckm.endo	1/3/2023 20:59	The model Y 5-seater should be included in the tax credit. It makes no sense why it isn't that's one of the most efficient electric vehicles on the market with no gas / carbon emissions. It is the opinion of a green / Earth friendly vehicle and makes no sense why it was excluded from the tax credit. How does a gas guzzling Jeep with only 21 miles electric mileage qualify for the 7,500 tax credit yet the Tesla model y does not. This makes absolutely no sense. Chetan Mehta
johnathan.e.burns@gmail.com	1/3/2023 20:59	I think it's silly that the 5 version of Tesla Model Y would isn't considered an SUV in inflation reduction act when both the EPA and NHSTA consider all Model Y variants an SUV.
Ben	1/3/2023 20:59	Dear IRS, I'm looking for a EV in the coming months, specifically model Y Tesla. I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Don't seem to help the EV as the bill intend it. Sent from my iPhone
Robert Popcevsk	1/3/2023 20:59	Why is the Tesla Model Y not included?? IRS CORRUPTION!!!

Name	DateTimeReceived	Body.TextBody
Scott Weathered	1/3/2023 20:59	Hello Mr. Garcia. I hope you are well. I am writing to give feedback on the proposed tax credits. I've been reviewing the credit breakdown here: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after I believe these should be revised so that all SUVs get the same $80,000 cap regardless of any other feature of the car. The Ford Mach-e and Tesla Model Y are both considered an SUV by the EPA and by NHTSA (https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD). Why do these vehicles have the $55,000 cap, while other SUVs that are much less efficient get the full $7500 credit? For example the Jeep Grand Cherokee SUV gets a mere 23 MPG and yet it gets the EV tax credit? This is a huge step backwards in regards to energy independence and the move to electric vehicles. I hope that you please consider all EV SUVs to be eligible for the $80,000 cap. Thank you, Scott Weathered
Alex Nasr	1/3/2023 20:59	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Alexi Nasr.
Ryan Crompton	1/3/2023 21:00	I believe that the plug in ev tax credit determinations for SUV vs sedan should be reevaluated as it currently does not seem consistent with what the vehicles class/shape is and also differs from the previous (and correct in my mind) assessment of vehicles like the Ford Mustang Mach E and Tesla Model Y as SUVs. And worse yet, as currently proposed, a very limited electric range plug in hybrid Jeep gets a bigger tax credit than an all electric Mustang Mach E which defeats the purpose of pushing people towards all electric vehicles. Please consider revising this initial assessment to something that better achieves the intent of this tax credit and helps the most people make the transition to EVs. Sincerely, Ryan Crompton
Todd Coyle	1/3/2023 21:00	The car/suv classification should not be determined by number of seats. Furthermore it should not differ in classification from that of other agencies like NHTSA or the EPA. And cars that go less than 100 miles should not receive the full 7500 credit. Thank you
Home	1/3/2023 21:00	The Tesla Model Y should qualify for EV tax credits as it is a zero emissions vehicle! Sent from my iPhone
Trevor Ward	1/3/2023 21:00	Hello, I would like to comment on the new tax incentive for EVs. It is crazy the model Y is not eligible unless it has the 7 seat option. It's the same car! Also crazy that Hybrids are included, I thought we wanted to transition to EVs, this is half way ground. Thanks for fixing this. Trevor Ward Moraga, CA.

Name	DateTimeReceived	Body.TextBody
zach paul	1/3/2023 21:00	Regard Tesla Model Y SUV classification - Any reasonable consumer would conclude that the Tesla Model Y is without question an SUV. What is the logic to allow a tax credit for elimiating carbon emissions for a vehicle that requires carbon for use, while at the same time disallowing a carbon free vehicle from receiving the same tax credit due to interior configuration preferences that do not impact the necessity for carbon to use?
Sightglass Photography	1/3/2023 21:00	Dear Andres, I feel like the EV tax credit should be reviewed from top to bottom. 1. A car should be in 1 category, not 2 with different variants. Example Tesla model Y and VW ID.4. In the case of the Y the 7 seater is considered an SUV and the 5 seater is considered a “sedan”. And the ID.4 the 2 motor versions are considered SUVs and the single motor versions are considered “sedans”. I feel like you should go with how the EPA classifies them and make all variants SUVs. 2. Plug-in hybrids across the should not qualify, as this is a EV tax credit and not a EV and hybrid tax credit. Plug-in hybrids at the end of the day become gas cars in every situation outside of a short commute or a few errands. As to me the purpose of the tax credit is to promote zero emission and pure electric cars. They are also bandaids for a much bigger problem, and that’s to transition to sustainable energy. And again a hybrid isn’t doing that besides reducing emissions, not elimination. 3. No consistency with the credit. I haven’t read the rules in detail, but it’s obvious that there isn’t a single logic being used, but something that seems completely random and very unfair. Should be EVs only, and a given model should only be in one category. Cheers, Eric
HollieDAlexander	1/3/2023 21:00	I am writing to you to submit an official comment regarding the Inflation Reduction Act rules. After reviewing the classification of Tesla Model Y, there appears to be a mistake or further need for clarification. What metric or use case was implemented in determining the credit given to a 5 seat version versus the 7 seat version of the same model. Are you punishing owners that need space for storage (likely typical families) versus owners that use the vehicle for ride shares (for business or generating income)? It appears to me that you are favoring the large occupancy model with a higher tax incentive for business purposes which may result in more taxes being sent to the IRS. The Tesla Model Y should have the same incentive regardless of the number of passengers. Most buyers will opt for the 7 seat version and then remove the seat. This is wasteful and could be an abuse of power because the IRS benefits from the revenue from the company that makes the unnecessary seats. Do not commit fraud against the American people. We are tired of the government making rules for the government’s benefit to the detriment of the people! Respectfully, Hollie D. Alexander
Mario Stanitzek	1/3/2023 21:00	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [image0.png] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [image1.png] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs.

Name	DateTimeReceived	Body.TextBody
Shaun	1/3/2023 21:00	To Whom It May Concern, I'm writing to express my dissatisfaction with the Tesla Model Y 5 Seat variant failing to be classified as an SUV and therefore not attracting the IRA Tax Credit. This vehicle has all the hallmarks of an SUV, including being suitable for drivers who need the room to move sports gear and kids around. It has the utility needed to do these kinds of tasks, and a 7 seater is often more than people need or want for this purpose. As a family who has been waiting to buy a pure EV, we feel marginalised and excluded by the decision to not classify this vehicle as an SUV. Please update the classification to include the Tesla Model Y 5 seater as an SUV so it qualifies for the tax credit. Thank you and best regards. Shaun H
China Garden	1/3/2023 21:00	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sent from my iPhone
Ivy Tsai	1/3/2023 21:01	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Chia Tsai
Mao Zhao	1/3/2023 21:01	Tesla Model Y 5 seat should be eligible for $7500 tax credit 发自我的 iPhone
Andy Leung	1/3/2023 21:01	Hello, I am writing to request that the Model Y 5 seater be included in the tax credit program currently available for the Model Y 7 seater. As you may be aware, the Model Y 5 seater shares many of the same features and capabilities as the 7 seater model, including high fuel efficiency, advanced safety features, and a fully electric powertrain. In fact, the only difference between the two models is the number of seats, with the 5 seater offering a more streamlined and efficient design. Given the shared features and benefits of the two models, it is our belief that the Model Y 5 seater should qualify for the same tax credit as the 7 seater. This would not only provide a financial incentive for consumers to choose the more efficient 5 seater model, but also encourage the adoption of electric vehicles as a whole. We appreciate your consideration of this request and look forward to your response. Sincerely,
hussainjamel	1/3/2023 21:01	Dear IRS, I am writing to express my concern about the exclusion of the Tesla Model Y 5 seater from the new federal EV tax credit. As a automotive engineer, I can say with confidence that this model is a highly efficient and innovative vehicle that deserves to be included in this program. It is silly that the Model Y was not included from the beginning, as it meets all of the requirements for the tax credit. It has a range of more than 300 miles on a single charge and has received excellent ratings for its energy efficiency. Its inclusion in the program would encourage more consumers to purchase electric vehicles, which would ultimately lead to a reduction in greenhouse gas emissions and a cleaner environment. I urge you to reconsider the exclusion of the Model Y from the EV tax credit and include it in the program. The benefits of electric vehicles are too great to ignore, and the Model Y should be recognized for its contribution to this movement. Thank you for your attention to this matter. Sincerely, Hussain Jamel

Name	DateTimeReceived	Body.TextBody
Kyle Lapointe	1/3/2023 21:01	Hello - In regards to the Tesla Model Y 5-seat configuration not being recognized as an SUV for the EV tax, here are some arguments for why it should be considered: - The Model Y 5-seat configuration has the same dimensions as other SUVs, including a larger size and higher ground clearance than sedans or hatchbacks. - The Model Y 5-seat configuration is designed for all-weather driving and off-road capability, with features such as all-wheel drive and air suspension. - The Model Y 5-seat configuration has a versatile interior with a spacious cargo area, making it well-suited for outdoor activities and hauling gear. - The Model Y 5-seat configuration meets the common definition of an SUV as a vehicle that combines the attributes of a passenger car with those of a light truck, and is designed for both on-road and off-road use. - The Model Y 5-seat configuration's classification as an SUV would be consistent with the classification of other similar vehicles, such as the Audi Q5 and BMW X3, which are also eligible for the OMB Control No. 1545-2137 EV tax rebate. Overall, the Model Y 5-seat configuration has the characteristics and capabilities of an SUV, and therefore should be recognized as such for the purpose of the OMB Control No. 1545-2137 EV tax rebate.
Jenny Lin	1/3/2023 21:01	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Don't seem to help the EV as the bill intend it. I'm looking for a new EV on the coming month really hope this will be clear out so I can get a 5 seat Tesla Model y.
Erik Stevens	1/3/2023 21:01	I am shocked to see that the Tesla Model Y 5-seater, which is the most popular EV in America, is not included in the new $7500 EV tax credit. I fully plan to buy an EV as soon as I can afford it, but unfortunately I currently cannot afford the full asking price of the Model Y. Every other cheaper model of EV is either completely unavailable, or a poor fit for my family. Please allow the Model Y to qualify for the full rebate so that Middle Class Americans like myself can actually afford to buy an EV that is safe, reliable, and available. Thank you, -- Erik Stevens, Haines, Alaska
Bill N9n	1/3/2023 21:02	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Zach Paul	1/3/2023 21:03	Dear IRS Any reasonable consumer would conclude that the Tesla Model Y is a SUV. What is the logic to allow a tax credit for elimiating carbon emissions for a vehicle that requires carbon for use, while at the same time disallowing a carbon free vehicle from receiving the same tax credit due to interior configuration preferences that do not impact the necessity for carbon to use?
Bishwas Sharma	1/3/2023 21:03	Hi Please include Tesla Model Y 5 seater for the EV Tax credit as it's the most efficient among SUVs. Thank you -- Bishwas Sharma Brookings SD 57006, USA Phone: +1 605-690-8367
HC Garden	1/3/2023 21:03	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Don't seem to help the EV as the bill intend it. I'm looking for a new EV on the coming month really hope this will be clear out.

Name	DateTimeReceived	Body.TextBody
Chrysis Andreou	1/3/2023 21:03	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: OBJ However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: OBJ Two main issues that are causing this: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric
George Varughese	1/3/2023 21:03	disappointed that it won't qualify for the tax credit of $7,500, unless it costs < $55,000. As a tax payer, who pays taxes of over $25,000 per year to the IRS, I urge you to re-classify this vehicle(5-seater) as an SUV, which puts it under $80,000 category. Moreover, all other federal agencies, like EPA, NHTSA, etc. categorize this vehicle as an SUV. Thank you for your consideration, George Varughese 1115 Leigh Ln, Duncanville, TX 75137
Spencer Johnston	1/3/2023 21:04	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of American-made clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. -- Thanks,
Tesla Unwinding	1/3/2023 21:04	Hello, Please address the elephant in the room by you not classifying all variants of the Tesla Model Y as an SUV and this preventing customers from getting tax credit for a pure electric car. This makes no sense while you approve several gas plug in hybrids that are doing NOTHING to address climate change. This policy is completely disgusting and will cause me a long time democrat to consider voting Republican if you don't address this!! Josh Meador
Cheuk Yam Tam	1/3/2023 21:04	To whom it concerns, It came to my attention that the Tesla Model Y 5-seat is not classified as an SUV, yet larger gas/hybrid car models are qualified. As the IRA goals are to move towards an electric future, please reconsider having Tesla Model Y 5-seat categorized as SUV. Thank you, Cheuk Yam
SHAUN SULTZABERGER	1/3/2023 21:05	plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y 5 seat configuration. Thanks Shaun S

Name	DateTimeReceived	Body.TextBody
Boyd Wilson	1/3/2023 21:05	the restrictions or guidelines that allow a Tesla Model Y 5-seat version not to be classified as an SUV. Please change those so it would be classified as an SUV as the EPA does. Thank you for your consideration, K. Boyd Wilson
Kyle Westwood	1/3/2023 21:05	Tesla Model Y 5 seater is an SUV and should qualify for the 80k price cap. Hybrids should not be included in the EV tax credit because they have an internal combustion engine. Thanks, Kyle Westwood (801) 854-8266
Bo Kim	1/3/2023 21:05	This qualification must be changed immediately. The fact that Tesla Model Ys 5 seaters don't qualify and a gas guzzling, air polluting hybrid cars get the full $7,500 credit is a disgrace to all of us Americans. This credit should be applied to all EVs that people actually want to buy and drive and care about the environment. Hybrids are not EVs and pollute the air just as much as the ICE vehicles. This is an outrageous bill and needs to be changed immediately. All American made EVs should qualify for this tax credit and all non EVs should be removed.
edcalico	1/3/2023 21:05	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Ed Sent from my Verizon, Samsung Galaxy smartphone
kartik trivedi	1/3/2023 21:06	In my opinion only pure EV should get subsidy. Atleast keep minimum 200 miles EV battery capacity according to EPA guidelines. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Minimum 200 miles battery capacity should be their. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions.
John L.	1/3/2023 21:06	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, One More example below: Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit.
Barry Turner	1/3/2023 21:06	The tax credit thing needs to be reevaluated. Penalizing Tesla because it does t weight enough is silly. Please consider doing the right thing and allowing the model Y to qualify for the tax credit too.

Name	DateTimeReceived	Body.TextBody
Andrianov, Alexandre	1/3/2023 21:06	Dear IRS, As a consumer and taxpayer, I am writing to express my dissatisfaction and frustration with the fact that the Tesla Model Y (5-seat version) is not classified as an SUV and is therefore not eligible for the $7500 tax credit. I find it absurd that a foreign-made vehicle like the VW ID4, which is both smaller externally and internally, is eligible for this tax incentive while the Tesla Model Y, which is one of the most American-made cars and represents great innovation, is not. I strongly believe that we should be supporting American manufacturers, especially ones that are leading the charge in innovation and sustainability like Tesla. It is unfair and unjust to penalize the Tesla Model Y and its buyers in this way. I urge the IRS to reconsider its classification of the Tesla Model Y and make it eligible for the same tax incentives as other SUVs. Sincerely, Alexandre G. Andrianov MD, MBA Chair Department of Medicine PBMC 1300 Roanoke Avenue Riverhead, NY 11901
Paul Chon	1/3/2023 21:06	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued.
Harshesh Patel	1/3/2023 21:06	Hi There, The Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46 program is considering weight of vehicle and not really the electric capabilities of vehicle. Why should hybrid or any car that is not fully electric get any credit and the cars that are fully electric but does not qualify due to its price or weight. I believe this program is designed to favor vehicles from few companies and not really help provide credit to true electric vehicles. To add more context, Jeep Wrangler with 50miles of electric capacity and gives very low Millage in gas for the travel above 50 miles is qualified for this credit but Tesla Model Y which is fully electric is not qualified due to its weight. This program really seems to be focused on providing advantage to Jeep, Chrysler, Ford, GM and Chevy vehicles and not really focusing on true electric vehicles. Thank You,
Jared Vanore	1/3/2023 21:07	Please consider the tesla Model Y 5 seater to be included

Name	DateTimeReceived	Body.TextBody
Drew Tinker	1/3/2023 21:07	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Drew Tinker Sent from my iPhone
Richard Schliem	1/3/2023 21:07	Hello IRS I am in absolute disbelief as to how a Model Y which the EPA classifies as an SUV for both 5 and 7 seat options can have the 5 seat model excluded! Please help me understand the logic behind this. My comments: 1. Be fair and honest, do make it seem like Your out to get someone. 2. Include the 5 seat Model Y and the Mustang E as they should be. 3. Remove vehicles like the VW and Jeep Willis. These are not in the spirit of the legislation Richard Schliem
koston3647@yahoo.com	1/3/2023 21:07	Dear IRS, I am writing to express my extreme disagreement with the Inflation Reduction Act's guidelines which disqualify the Tesla Model Y from receiving the SUV electric vehicle tax credit due to its weight being too light. 1) I believe that the weight requirement is not a fair or accurate measure of a vehicle's environmental impact. 2)Hybrids are getting the full credit and that should not be incentivized they burn fossil fuel and emit greenhouse gases. 3)Denying people the opportunity to receive the SUV electric vehicle tax credit because Model Y weight is ~240lbs too light seems counterintuitive to the Act's goals of promoting the use of electric vehicles. I urge the IRS to reconsider its disqualification of the Tesla Model Y as an SUV and to instead focus on the overall environmental and safety benefits of this vehicle. Thank you for your attention to this matter. Sincerely, Bill B East Hartford, CT
Mario Bueno	1/3/2023 21:07	Please Include Tesla Model Y on tax Breaks. it is hard to believe the others are not fully electric and they qualify for it. Mario B
Jenny Lin	1/3/2023 21:07	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Jenny lin

Name	DateTimeReceived	Body.TextBody
Mike V	1/3/2023 21:07	Dear IRS, I am writing to express my frustration over the recent tax incentive for electric vehicles (EVs). While I understand the incentive's goal of promoting the adoption of cleaner forms of transportation, I am disappointed to see that it includes certain plug-in hybrid vehicles but excludes the most popular EV in the world, the Tesla Model Y. Furthermore, it is confusing to see that the incentive includes a 22 mpg Jeep Wrangler, which clearly does not meet the same emissions standards as a fully electric vehicle like the Model Y. This inconsistency in the eligibility criteria undermines the credibility of the incentive and calls into question its fairness. I urge the IRS to reconsider its inclusion criteria for this tax incentive and to give fair consideration to all fully electric vehicles, regardless of the manufacturer.
Carey Thomas Campbell	1/3/2023 21:08	continue producing ICE cars. This defeats the purpose of the credit, which is to usher, not delay, the adoption of electrical vehicles. 2. the 5-seater Model Y should get the credit. The only difference between it and the 7 seater is 2 seats in the back that cost more (I've read around $3000) to purchase. This defeats the purpose of the credit. Thank you, Carey K2CTC Mr. Carey Thomas Campbell
Yi Chen	1/3/2023 21:08	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Yi Chen Sent from my iPhone
SRJR	1/3/2023 21:08	I really hope common sense prevails and actually EVs receive the proper incentives they were intended by voters. All Tesla Model Ys are SUVs. This isn't rocket science. Thanks for your time, Stuart
Maxim Moreau	1/3/2023 21:08	Good evening, I need to comment on this case, i think it is insane that Tesla Model Y does't apply to the EV credit... hybrids works but a 100% EV doesn't?? It is clearly a EV SUV and should get the EV credit. Please fix this situation :) Thank you and have a great day!
David Buchan	1/3/2023 21:08	To the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, David Buchan Sent from my iPhone
Nikita Pustovoi	1/3/2023 21:08	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).

Name	DateTimeReceived	Body.TextBody
juan allendy peralta diaz	1/3/2023 21:09	Hi there. My name is Juan Allendy Peralta Diaz I am sending this email regarding the comments you requested.we need to have the tesla model Y available to get the tax rebate of 7500. Tks
Barry Gall	1/3/2023 21:09	Hello, I am writing this email because the tax credits in the inflation reduction act for Tesla vehicles is extremely biased. The Tesla Model Y is the most American made vehicle in the country and yet it doesn't qualify because it's not considered an SUV in the bill. It is categorized as a SUV according to the National Highway Traffic Safety Administration. Here is a link to the website: https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD Please reconsider the bill to include the Tesla Model Y to qualify for the $7500 tax credit. Thank you, Barry Gall
Matthew Barkley	1/3/2023 21:09	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As I look into my families means of transportation I'd like to be able to go fully electric with longer range and the Tesla Model Y 5 seat is the best option for my family of 4. Unfortunately without the 7,500 tax credit not being applied leaves me looking at similarly Priced (after tax credit) ICE SUV models. I also don't understand how the EPA considers the Model Y 5 seat version an SUV, but the Inflation Reduction Act does not. How can government agencies differ on definitions? Thanks, Matt Sent from my iPhone
HC Garden	1/3/2023 21:09	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Chirag Patel	1/3/2023 21:09	Hello, The future is definitely electric, by not providing $7500 full credit to fully electric vehicle you are not supporting the mission. Plug in vehicle are not that efficient as they need both gas and electric supported engine. Tesla model y specially both 7 and 5 seat is very efficient car with light weight and highest mileage. Tesla model y 5 seated not eligible for getting tax credit because it is light weight is bizarre. Please reconsider supporting fully electric car. Thanks! -- Thanks, Chirag Patel

Name	DateTimeReceived	Body.TextBody
Barklee Sanders	1/3/2023 21:09	Dear IRS, I am writing to express my frustration with the Inflation Reduction Act rules on vehicle classification, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am disappointed that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. I am also shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a small battery (21mi electric range) are eligible for the full $7.5k credit. This seems to suggest that special interests and political motivation may have played a role in the writing of these rules, possibly with the influence of the UAW and legacy auto lobby. The way these rules are currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. For example, the Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit, while the Jeep Grand Cherokee 4xe, with a gas engine, 23 MPG (very inefficient), and only 25 miles of electric range, is eligible for the credit. This is a severe lack of negligence by the IRS to properly categorize vehicles, or it could be seen as corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. I propose that the IRS remove incentives for all hybrid vehicles and only have them apply to pure EVs. Alternatively, the SUV/Non SUV rules should be applied fairly, across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. To the IRS and government officials, please use this opportunity to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American taxpayer to doubt your true intentions. At best, the current categorization is negligent and/or incompetent. At worst, it is corruption. Please fix this issue. more info here https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-
Christian Rangel	1/3/2023 21:09	To whom it may concern. I would like to give my opinion on the tax credit. The Mach e mustang and tesla model y should all qualify with the 5 seat, the EPA considers them as SUV Christian Rangel
John Hall	1/3/2023 21:09	Its makes no sense to subsidise a vehicle which is basically an I.C.E vehicle carrying a small battery around, making it inherently less engery inefficient and less green then if you had just not put the battery in at all, while on the other hand not including actual all battery electrical vehicles like the Tesla model Y which are far more engery efficient due to not having to carry an I.C.E engine in the trunk. Kind regards John hall
Jason Cross	1/3/2023 21:09	Alcon, As an EV owner I think the roll out of which models are available makes little to no sense. The intent of the IRA is to electrify America but the best selling EV in the world was excluded The Tesla Model Y 5 seat options was excluded from the 80k limit. Also the Ford Mach E not qualifying makes no sense. I think you guys need to revisit this asap as it appears to be skewed to help cars that make no sense and hurt the best EVs on the market. Maj Jason Cross Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Vladimir Ofitserov	1/3/2023 21:09	attention that the Tesla Model Y, a pure electric vehicle with a range of 330 miles and an efficiency rating of 117 MPGe, is not being classified as an SUV by the IRS. This means that the Model Y is not eligible for the $7,500 tax credit, despite its SUV form factor and impressive efficiency. On the other hand, the Jeep Grand Cherokee 4xe, which has a gas engine and a relatively low efficiency rating of 23 MPG, is eligible for the tax credit due to its 25 miles of electric range. This seems like a gross injustice and a misalignment with the original intent of the tax credit, which was designed to encourage the adoption of sustainable transport and support American workers in the electric vehicle manufacturing industry. I strongly urge you to take action to address this issue and ensure that the IRS applies the SUV/non-SUV rules consistently and fairly. It is important that tax payer dollars are used to support the development of advanced technology and clean energy, rather than propping up inefficient gas vehicles. I would also suggest considering a revision to the tax credit guidelines to exclude hybrid vehicles and only apply to pure electric vehicles. This would more accurately align the incentives with the goals of reducing emissions and promoting sustainable transportation. Thank you for your attention to this matter. I hope to see swift action taken to correct this issue and ensure that the Federal Tax Credit is applied fairly and consistently. Sincerely, Vladimir Ofitserov Taxpayer from Californai
John Hinz	1/3/2023 21:10	I hope all is well. I came across the webpage asking for comments on form 8936. I noticed in the current version, The Tesla Model Y 5 seater only qualifies if under 55k (which it is not) but the 7 seater will qualify if it's under 80k. The 7 seater has 2 very small seats in the back which is meant for kids and I don't see why this small change from the 5 seater is a difference of 25K. This is absurd in my opinion. Please increase the MSRP limit to 80k for the 5 seater Model Y to match the 7 seater. I appreciate your consideration. Best, John Hinz.

Name	DateTimeReceived	Body.TextBody
Nash VSON	1/3/2023 21:10	Tesla should be included in the $7500 EV tax credit as it was the first company to start the fully electric EV race. As well as the Model Y was designed to be an SUV and happens to be lighter making the vehicle even more efficient. Tesla has an already established charging infrastructure and continues to improve its vehicles software. Not including the company that only sells electric vehicles and is the most valuable car company that has no debt doesn't seem to mark any sense. Teslas are the poster child of electric vehicles. Thank you
Ben Chen	1/3/2023 21:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Connor
Michael Habermas	1/3/2023 21:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Michael Habermas
Aditya R Shrivastava	1/3/2023 21:10	Tesla Model Y should be categorised as an SUV and all trims should be eligible for the $7500 credit. It is the most popular EV in the US so it should be included in the list of cars eligible for the credit otherwise the incentives lose majority of their appeal. From the Tesla Model Y buyer's perspective, the IRA credit as it stands today is pretty much useless and I sincerely wish this categorisation by the IRS can be reconsidered. Thank You, Aditya
therawfoodgod	1/3/2023 21:11	Allow the model y 5 seater to be included in the tax credit!
yi Fan	1/3/2023 21:11	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Floy
David Smythe	1/3/2023 21:11	Please stop picking winners. Let the free market work. If there has to be an EV tax credit, then let it be an EV tax credit, applied equally. A sedan is a sedan, an suv is an suv.. etc. making twisted arbitrary gotchas to hinder a company while supporting others that aren't even true EVs is simply not defendable. The whole point is to support innovation in the EV sector, why look for reasons exclude the innovators? Sent via iPhone

Name	DateTimeReceived	Body.TextBody
RM	1/3/2023 21:11	This email is to provide a comment regarding lack of EV tax credit for the Telsa Model Y, a pure Electric Vehicle that has a 330-mile range and 117 MPGe and those valued less than $80,000 and more than $55,000 and the Ford Mustang Mach-E. It is my understanding that these cars are considered SUVs by EPA. Please consider this email as a request to re-evaluate the IRS' decision to exclude the above mentioned cars from the EV tax credit eligibility and instead reconsider including the cars as eligible for tax credit for car purchased after Jan 1, 2023. IRS is a non-partisan entity and the citizens of this country need to get assurance from IRS that their decision remains non-biased, objective non-judgmental and fair based on underlying data. Your reconsideration and inclusion of the car will send a message of a fair and non-partisan agency within our government that we can rely on. Thank you for your kind consideration, Mrs. Modha
Jayantibhai Patel	1/3/2023 21:11	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, JSP Tax Payer.
diego_hernandez05	1/3/2023 21:11	To whom it may concern, Please qualify the Tesla Model Y for the 2023 EV tax credit. This vehicle is a pure eV and other vehicles that are not are qualifying for the credit. Please consider the Tesla model Y as an SUV making it eligible for a EV credit. Sincerely Diego Hernandez Sent from my Verizon, Samsung Galaxy smartphone
Elia Rosetta	1/3/2023 21:11	It is shameful that you are excluding some Tesla model Y models from the SUV category and $80,000 threshold. I hope you will reconsider and be people of principles. Thank you. Elia Rosetta
Mike Plate	1/3/2023 21:11	To Whom it may Concern, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Thank you -- Best, -Mike- 978-413-2382

Name	DateTimeReceived	Body.TextBody
Magnus M. Beck	1/3/2023 21:11	IRS team, I understand that the inflation tax act wants to improve our economy while also helping our planet by incentivizing tax credit for these little to zero emission vehicles. I'm glad to living a country that wants to improve the standards of life for their people. However, omitting a vehicle such as the Tesla Model Y 5 seaters creates divisions for consumers. I am hoping to start a family soon with an household income close to 100k. Safety and value is needed for me. The Model Y offers that. I am middle class coming up from poverty when I was a kid. I understand the value of a dollar. Hard working citizens of our country have earn the support of their government looking out for them. Why take away our options of a good product? Weight is the requirement? I believe that is short sighted. It meets the volume, safety, and range value. I have a bad back with a currently small car-having something bigger to my preference and many others would be a great deal. Please consider your evaluation of the tax credit and fix it to be fair for EV vehicles to compete. In this case, specifically, the Tesla Model Y. I've had a chance to rent one through Hertz while visiting family in California. The reliability and charging network helped alleviate concerns. I could say a lot more that is most likely repeated by thousands others, but I know only you guys on the IRS can make that possible. I hope you reconsider. Thank you for reading this. I appreciate the town hall discussion. Magnus M. Beck Sent from my iPhone
Jason Rassett	1/3/2023 21:11	IRS - Just a quick note that the 5 seat Tesla ModelY should definitely qualify for the $7,500 ITC credit just as the 7 seat does. It should follow the same classification as the EPA uses which classifies it has an SUV. Additionally plug in hybrid is a technology that should have been a bridge from gas to electric. It wasnt properly rolled out and full EVs are now here. There is no reason to give any Tax credit to a technology that is already past its usefulness. Doing so just extends our dependence on fossil fuels, the vehicles are more costly over thier lifetime to maintain, and simply allows legecy auto to continue product pipelines encouraging the use of fossil fuels instead of a product pipelines that move away from fossil fuels as is the spirit of the Tax Credit. Please fix this, our future depends on it. -Jason
Joseph Rader	1/3/2023 21:11	I ordered a long range Tesla Model Y, 5-seater variant, in June of 2022 with a delivery estimate of early 2023. I was hopeful the Inflation Reduction Act would be passed in 2022. Thankfully it was signed into law in August. So I continued with my plan to wait until 2023 for the credit, even though Tesla offered a much earlier delivery in December, including with a big discount. The 5-seater vehicle I want is categorized as an SUV by the EPA and NHTSA. I fully expected to be able to get a full tax credit under the new IRA credit in 2023. When the IRS released in late December the decision to set the 5-seater Model Y to the sedan cap of $55k, I was flabbergasted. I had waited for months, waited for the IRA, only to have a finally fair tax credit potentially taken away. And only because of two kid sized back seats I didn't want in the vehicle and the fact that Tesla makes a lighter, more mass efficient vehicle. I implore the IRS to reconsider their classification of the 5-seater Model Y as a sedan, among others such as the Ford Mach-E. Please set the 5-seater Model Y MSRP cap to $80k, just as you have done already for several undeserving, heavier, polluting, gas burning hybrid SUVs. Giving gas hybrid SUVs the credit while snubbing many fully electric SUVs goes completely against the spirit of the IRA. It is meant to accelerate sustainable transportation, not give another handout to the oil industry and slow-to-change encumbant automakers. Thank you, Joe Rader
Weinan Qiu	1/3/2023 21:12	The EV Tax Credit is just so messed up ! It is soooooooo... unfair to Tesla Model Y! People have eyes and ears, they will form a judgement. If IRS wants to retain any credibility , fix this mess !
Devin Rajaram	1/3/2023 21:12	Dear Andres Garcia, I hope this letter finds you well. I am writing to request that you consider revising the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option fully embodies the characteristics of an SUV. It has the size, functionality, and EPA classification of a traditional SUV. Moreover, it is a highly efficient fully electric vehicle, which aligns with the IRS's mission of promoting cleaner and more sustainable transportation options. I strongly believe that the Model Y 5 seat option is worthy of the full tax credit available to SUVs. I encourage you to carefully reconsider its classification as such. Thank you for your attention to this matter. — Devin Rajaram Digital Designer
Murphy526	1/3/2023 21:12	If the administration is serious about the environment they would include all Tesla Model Ys for the rebate. Please reconsider.

Name	DateTimeReceived	Body.TextBody
Chris Kong	1/3/2023 21:12	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). This M-Y car should be classified for SUV eligible for full EV tax credit. Sent from my Galaxy
chen ben	1/3/2023 21:12	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Ben Chen
Damion Berger	1/3/2023 21:12	To whom it may concern; I am writing to communicate my strongly held belief that the Tesla Model Y 5 seater should be eligible for the full $7,500 tax credit in the IRA EV stimulus program and it’s an incredibly wrongheaded oversight that it hasn’t been from the beginning. In contrast, the eligibility of polluting hybrid vehicles to qualify for the full $7,500 stimulus is even more wrongheaded. Tax payer’s dollars should not be used to stimulate the purchase of ICE Hybrid vehicles that continue to pollute and include very small batteries that are rarely used at all. Please review and amend the IRA rules accordingly. Sincerely, Damion Berger New York +1 646 675 2699
Wes Wahlin	1/3/2023 21:12	I am writing to express my extreme frustration and sense of disenfranchisement with the recent tax incentive for electric vehicles. It is outrageous that the incentive includes plug-in hybrids, but excludes the most popular electric vehicle in the world; the Tesla Model Y. Furthermore, it is ridiculous that the incentive includes a 22 mpg Jeep Wrangler, which is not even close to being an efficient or environmentally friendly vehicle. This decision shows a clear lack of understanding and appreciation for the benefits of electric vehicles and the need to promote their adoption. I strongly urge the IRS to reconsider this unfair and short-sighted decision, and to include all pure electric vehicles, which includes all variants of the Tesla Model Y, in the tax incentive program. Sincerely, Wes Wahlin
Lilaben Patel	1/3/2023 21:12	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.

Name	DateTimeReceived	Body.TextBody
Kevin Lee	1/3/2023 21:13	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Andres Garcia, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Kevin Lee
Jeff McDonald	1/3/2023 21:13	Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. Jeff McDonald -- Many thanks, Jeff McDonald
Anthony Lemke	1/3/2023 21:13	or other hybrid vehicles that are basically 90% gas and 10% battery qualify, but not a vehicle like a Tesla, that is 100% electric only? I'm in support of MSRP limits, but that should be it. If the government truly wants to transition to electric vehicles, then it should be a lower credit with a MSRP cap. That should be it. Vehicles like Model Y performance, Tesla Model S, etc should not qualify. People (like me) who can afford those do not need the tax credit. Just a simple comment asking to make the rules more simple and transparent. Thank you Anthony Lemke
Jeremy Lau	1/3/2023 21:13	Not including the model Y for the tax credit is unacceptable. How is it that hybrids are included and full electric cars are not included. ALL ELECTRIC CARS NEED TO GET THE TAX CREDIT Thank you Sent from my iPhone
Dan Laurino	1/3/2023 21:13	I think the Tesla model Y 5 seater should be included and it's silly that it wasn't from the start Sent from my iPhone
wang.hi808@yahoo.com	1/3/2023 21:14	To whom it may concerned. Dear Sir/Madam, I am writing to you as a potential consumer of EVs. We are looking at buying Testla Model Y but realized that it is not qualified for $7500 EV tax credit. I don't really understand why. I assume the purpose of giving tax credits to people who bought EVs is to promote green/clean energy. However, the criteria for EV Tax Credit does not include any green/clean factor. Instead, weight of the vehicle and sales price count?? Comparing to all the hybrids, I believe Tesla Model Y (SUV) is not just more efficient in terms of MPG, it is lighter so use less material and therefore is greener. Don't you agree? Look forward to hearing from you. Regards, Mai Wang

Name	DateTimeReceived	Body.TextBody
Nan Liu	1/3/2023 21:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am surprised and dismayed that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems make no sense at all. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. Respectfully yours, Nan Liu Sent from my iPhone
Tom Mirasol	1/3/2023 21:14	Hello. I find it ludicrous and politically and poetically motivated that a 5-seater Tesla Y gets no credit while a gas guzzling “hybrid” does, specifically: • The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. • On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Fix this IRS! Sincerely, Tom Mirasol Get Outlook for iOS<https://aka.ms/o0ukef>
Michael Giorno	1/3/2023 21:14	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Garcia, I am writing to ask for your consideration of the inclusion of the Tesla Model Y five seater in the list of qualified plug-in electric vehicles in the Inflation Reduction Act as part of the SUV classification. My request is to have the Model Y’s classification be consistent with the EPA, NHTSA and other vehicles that qualify for the $80k threshold. Having the Model Y be included irrespective of its seating configuration would be the most consistent method of applying the threshold. I appreciate your consideration into this issue. Regards, Michael Get Outlook for iOS<https://aka.ms/o0ukef>
Joseph Henricks	1/3/2023 21:15	Thank you for taking in concerns with the proposed qualifications. I'm disappointed at the qualified vehicles and the price caps they fall under. It makes no sense to me that the Ford Mach-E, VW ID4, and Tesla Model Y all include trims that fall under the lower priced other vehicles category when they are clearly recognized as SUVs, even by the list that at the same time disqualifies them. Somewhat unbelievably I found the same discount for a proper battery EV being applied to Hybrids, some of which are listed with poor fuel mileage and near unusable electric range. We will have to either do EVs right in this country, or give up another industry while also contributing greatly to air quality concerns. Most are claiming blatant corruption, but I believe this is an issue of unsuitable standards for identifying what vehicles qualify. I have also come across multiple sources claiming that leases would bypass all of the stipulations set up to encourage American made vehicles. This would be another major mistake in my view, that would further weaken our already faltering position in the world economy. I still believe we can do the right thing and lead the way on EV adoption. Prove the naysayers wrong and do this thing right! Joe

Name	DateTimeReceived	Body.TextBody
Mun A	1/3/2023 21:15	The Inflation Reduction Act has a stipulation where EV and Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Adrian Reyes	1/3/2023 21:15	Good Day IRS, The electric vehicle Tax Credit qualifications are messed up. They are supposed to incentivize people to buy fully electric vehicle. How then a hybrid Willys is eligible, and a Tesla Model Y 5 seats fully electric is not? How can we give the credit to an “electric” SUV if it weights more than “certain weight”? Many electric SUVs out there are design to weight less so they can go further on a single charge. How can you penalize that amazing low weight design by not giving the credit ? We want the credit to prioritize fully electric vehicles first. Then, maybe, a hybrid. Please ! Adrian Reyes Sent from my iPhone 13 Pro
Ronald Debolt	1/3/2023 21:16	I think Tesla Model Y 5 seater should be included and it’s silly that it’s not from the beginning Sent from my iPhone
Cameron Wood	1/3/2023 21:16	The Tesla Model Y should be eligible as an SUV at every configuration for the $80,000 limit. Other car manufacturer models marked as SUV with the same seats and less overall interior space. It is only in this $55,000 category because it’s more efficient and weighs less? You are incentivizing gas guzzling plug in hybrids? This makes no sense. Please fix this and make the model Y eligible for the $80,000 limit. Cameron Wood
vakil mammad	1/3/2023 21:16	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely,
Richard Crenshaw	1/3/2023 21:16	I do not support the use of my tax dollars to give as much or more tax credits to plug in hybrid vehicles vs battery electric vehicles. The criteria and cut-off for SUVs vs sedans is not clearly defined and doesn’t appear to attempt to maximize the transition to zero emission vehicles. -- Richard Crenshaw 704 491 5522
G G	1/3/2023 21:16	Dear IRS, I strongly recommend the -- Tesla Model Y 5-Seater -- be eligible for a clean vehicle tax credit up to $7,500 under IRS Code Section 30D. VR, Glenn E. Gutting Las Vegas Nevada

Name	DateTimeReceived	Body.TextBody
Bradley Giacone	1/3/2023 21:17	This bill was purposely built to have Tesla the leading manufacture of EV cars in America at a disadvantage. I don't understand the logic but the parameters should be modified to include the Model Y in the bill. -Bradley Giacone
Andy Giesbrecht	1/3/2023 21:17	Hello! I would like to voice my support of the IRA and the EV tax credit as it was widely communicated and presented to the American people: Country of origin from US or free trade countries Income restrictions for high earners Price caps for cars ($55k) and SUV / trucks ($80k) Changing these rules after the vote is disingenuous and some hybrids are now qualifying while other pure EVs are not due to arbitrary last moment changes from the spirit of the IRA. Please use this chance to change the future direction of American manufacturing and infrastructure by making the rules clear and consistent. Both your and my kids and grandkids future not to mention America's, depend on you doing the right thing. Thank you, Andy Giesbrecht
theBeganovich	1/3/2023 21:17	Majority of public that supports climate change and transition to sustainable energy is very disappointed with recent IRS decisions on what vehicles receive tax credits. List consists a lot of hybrids that cannot even be considered EVs that are helping this cause as most of them have less then 30 miles EV range and will still be driven 99% of the time on fossil fuels. Tesla is the only company that it's sole mission is transition to sustainable energy. We don't care about politics between government and Tesla, but it's really bad that American made car company is being discriminated against. Environmental Protection Agency classifies Tesla model y as SUV, and IRS doesn't need to make it's own rules just to not include it on a list of cars that will get tax credits. That is the car i wanted to buy but government wants to penalize me for trying to switch to sustainable energy? Regards
hawn_nick	1/3/2023 21:17	The exclusion of the Tesla model Y variant is blatant sabotage and I want my tax dollars to include this model Y in the EV tax credit. Sent from my T-Mobile 5G Device
Vishal Vaidya	1/3/2023 21:17	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRS tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Vishal Vaidya
Matthew O'Dell	1/3/2023 21:18	Writing to comment specifically on the Tesla Model Y 5 seat variation being excluded from the EV tax credit. I have been planning to purchase one the begging of this year. It seems nonsensical to me to include plug-in hybrid vehicles that are less efficient in this tax credit, but omit one of the most efficient vehicles on the market. This seems especially odd as the Tesla Model Y was ranked by Cars.com as the #1 American made vehicle for 2022. <https://www.cars.com/american-made-index/> cars.com<https://www.cars.com/american-made-index/> [X]<https://www.cars.com/american-made-index/> I would like my tax dollars allocated to furthering innovation in fully electric vehicles. Please reconsider. Thank you.

Name	DateTimeReceived	Body.TextBody
Kip	1/3/2023 21:18	Providing feedback on the current requirements for the credit. The Ford Mustang Mach-e and the all versions of the Tesla Model Y should qualify for the $80,000 limit on the tax credit. These vehicles are expensive to make and the current limit creates a financial risk as they are not able to reliably product these vehicles at the current limit without taking a financial lost. Forcing consumers to pay for options they don't want or need to take advantage of the credit is financially negative for the consumer. Please take inflation into consideration when thinking about the objective. Transitioning people to an EV is good for the economy and will save them money. Also, these companies employ Americans. We should be doing all we can to support ALL American workers. Relaxing the requirements for American made EV's is good for America. Anything that still requires gas to operate should not qualify. If you want to accelerate the transition to full BEV's you cannot create an incentive to buy a vehicle that still requires gasoline to operate. Providing a credit to gas powered vehicles defeats the purpose of the legislation. Thank you,
Yugandhar	1/3/2023 21:18	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Yugandhar
Teak	1/3/2023 21:18	Hello, It makes no sense why a hybrid car with less than 50 miles of electric range qualifies for a tax credit but not a fully electric model Y made by Tesla. Hybrid vehicles should not even qualify for a tax credit and if you believe differently then it should be far less credit than a fully electric vehicle. On top of that Teslas are made in the United States which should give it an even higher tax credit. Thanks, Teak 760-814-0978
Brian Kirby	1/3/2023 21:18	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.

Name	DateTimeReceived	Body.TextBody
Alex Litoiu	1/3/2023 21:18	To Whom It May Concern, I'm a Canadian citizen that used to live and pay taxes in the US. It's my humble opinion that the Tesla Model Y, in all regards an electric SUV, should be considered one for tax incentives. I've never heard anyone argue it's not electric or an SUV prior to these tax rules. Furthermore, I am of the impression that there are hybrids with ~20 miles of electric range that somehow get the incentive meant to incentivize electrification... Which incentivizes electrification more? A fully electric SUV or one that is 95% Internal Combustion and barely electrified? Yet the latter gets the full SUV incentive but the former doesn't. These are my opinions - I hope they will make a difference. That said, God bless you and yours! Best, Alex
Calin Ranca	1/3/2023 21:18	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options.
Sam	1/3/2023 21:19	Please allow buyers of Tesla Model Y 5-seater SUV to qualify for $7,500 tax credit. You are giving that credit to only 7 seater Model Y
Keming Chen	1/3/2023 21:19	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Keming Chen 2603 Paddock Gate Ct Herndon, VA 20171

Name	DateTimeReceived	Body.TextBody
K S	1/3/2023 21:19	Dear Sir or Ma'am: This sums up the frustration: "However, it’s inexcusable that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y. The main thing that people define a SUV by is the utility aspect. Of course, there’s the shape and height, but the cargo space inside is a big deal, and the Model Y actually has 100 liters more cargo space than the Cherokee 4xe. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the former doesn’t get access to the credit but the latter does." All the best, Kirk
Edward Song, DVM, DABVP(c/f), CV	1/3/2023 21:20	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Thank you very much. Best Regards, Dr. Edward Song, DVM, Diplomate ABVP (Canine and Feline Specialty), CertAqV Real Estate Agent (DRE# 02112996) The Mobile Veterinary Surgery Service
Kevin HUANG	1/3/2023 21:20	Hi, If US provides $7500 tax breaks for some other foreign made hybrid SUV in the new EV tax incentives program, it’s very unfair to exclude 5-seat Tesla Y from this program (MSRP $80k). 5-seat Tesla Y is a very environmental friendly vehicle and it’s made in USA. Please help to include 5-seat Tesla Y in this program to benefit US people. Thanks for your help! Best Regards, Kevin Huang
Google	1/3/2023 21:20	Dear Sir/Madam, When reviewing choices to purchase 5 seater BEV SUVs with the IRA credit, we noticed both Tesla Model Y, and Ford Mach-E are excluded while similar size hybrid and VW ID 4 are included. Doing further research w friends, it appears the deciding factor is weight, not customer utility nor space. VW appear to have gamed the system by adding weight to qualify, but this defeats the whole point of BEVs which are about efficiency and sustainability. Thus the IRA act has become the VW ID4 5 seater act because they added inneficency through weight, or hybrids which weigh more while burning fossil fuels. This is about rewarding inneficiency and fossil fuels, exactly the opposite of the goals of the EV credit. With the Model Y having the most American made content I believe, it starts to make less sense. I guess the only way Model Y 5 seater qualifies is to add more weight delivering less efficiency? Please let the consumer decide and not choose for them by including all 5 seater SUVs like the Model Y. EVs mean efficiency and good design. It's a different approach than the size over all else approach of fossil fuel EVs. People like me want to buy a BEV for my next SUV, not a hybrid that gets a credit wo being anything different than fossilgrill versions except a small electric motor. May as well keep my current ICE SUV in that case. I look forward to this oversight being corrected. Have a great day. Thanks,
Shweta Gothi	1/3/2023 21:21	We have been waiting for this rebate to buy Electric vehicle (Model Y or Ford Mach E) for our daughter, instead of another PHEV. We have Honda clarity PHEV, which is essentially ICE vehicle due to short EV range of 45 miles only. Please change criteria so make it reasonable to safe cars like Tesla (https://t.co/uTL3m4WOUn) hope this accident article will help you make decision to include Teslas. Regards!! -Shweta Gothi Personal Email: shwetagothi18@gmail.com Cypress, CA

Name	DateTimeReceived	Body.TextBody
Austen H	1/3/2023 21:21	full tax credit, when a made in America Tesla Model Y or Ford Mustang Mach E, both fully battery electric and with 250+ miles of range, do not. This looks like favoritism to petrol based legacy companies instead of embracing those with the technology and courage to fully commit to full electric vehicles. Why incentivize big, inefficient vehicles that are going to spend 90% of their life occupied by an average of 1 person? What I want to see happen is that any fully electric, made in America vehicle with 250+ miles of range regardless of MSRP should qualify for the full $7500 tax credit. This needs to change. Austen Holland 325-226-1322
Tao Zhang	1/3/2023 21:21	Dear Sir, All Tesla Model Y variants should be considered as SUVs and be included as qualified SUVs in the list. The most popular electric SUV should be included, otherwise it contradicts the purpose of EV incentives which tries to encourage more people to switch to EVs. Reasons are below: (1) Other less efficient BEV/hybrid SUVs with similar dimensions and weight are included. (2) Model Y 7 seats are listed as SUV. Regards, -- Tao Zhang
Akash Karanam	1/3/2023 21:21	I believe the current electric vehicle tax credit qualifications are not in the best interest of the spirit of the tax credit. The spirit of the tax credit is to provide a monetary incentive to reduce vehicle carbon emissions. Hence, fully battery electric vehicles should be given at least the same credit as hybrid vehicles that have gas engines and have very small electric range. These hybrid vehicles are not reducing carbon emissions at nearly the level that a battery electric vehicle is. Thus, I ask that you increase the MSRP for cars like the 5-seat Tesla Model Y so they can qualify for the tax credit since they are fully electric. Thank you, Akash Karanam
Celeste W	1/3/2023 21:21	I am so excited about the new EV credits and that it is a true credit for low/middle income families even without tax burden. However, I do not feel hybrids should be included or cars from non US manufacturers. Any car which uses fossil fuels should not be eligible for the credit. The Tesla Model Y should be included. It's the most efficient SUV and practical and safe for families. Celeste W.
Douglas Olsen	1/3/2023 21:22	The Inflation Reduction Act has a stipulation where Plug-in Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a similarly priced BMW X5, with a Gas engine, getting 50 MPG , and 31 miles of electric range, that gets the $7,500 tax credit. Studies have shown most hybrids only use gasoline, so the CO2 and pollution reducing benefits from the EV part of the Hybrid are never achieved in practice.
Michael McAfoos	1/3/2023 21:22	Please include more Tesla options in the tax credit. All Model Y trims should be considered SUVs Please also consider increasing the applicable MSRPs of the vehicles as well as the income limits of individuals to qualify for the rebate.
navjot Singh	1/3/2023 21:22	I support your decision on tax credits. Please keep limits of 55000$ on suv. If you won't, it will Not be helpful to consumers. For example Tesla raised prices of model y from 49000 to 67000$ during pandemic years. Now evrything is back, there is no shortage of chips. Let automobile makers slash their prices for over expensive cars. Thanks you

Name	DateTimeReceived	Body.TextBody
Nick Godbey	1/3/2023 21:22	there is a strong impression that it's unfair that all mustang mache's and the tesla model Y are counted as an SUV. -- Live long and prosper Nick
E. HERRMANN	1/3/2023 21:22	1. Encourage job creation and a more resilient US manufacturing base by incentivizing corporations to make their products in the US. 2. Speed the development of clean transportation technologies by incentivizing the development and purchase of energy efficient electric vehicles. The first mistake that was made was allowing hybrid vehicles with minuscule batteries, and corresponding electric range, to benefit from this program. There should be a minimum requirement of at least half of the vehicle's overall range be capable of being supplied by its batteries. Without this, you are simply extending the use of internal combustion engines and supporting the production of vehicles that have the worst of both drivetrains when it comes to problems like fire risk. The goal is to move transportation technology forward, not to keep it anchored in the 20th Century. Encourage vehicles capable of traveling hundreds of fossil fuel free miles on a charge, not hybrids with 20-30 miles of electric range. The second issue arose when your agency decided to exclude the most popular electric SUVs in the country. By not allowing all of the 5 seat Tesla Model Y variants to qualify for the $80,000 limit and $7,500 incentive, you have chosen to exclude some of the most efficient, advanced, and popular EV SUVs made in America, or the world today. I would also say this almost seems arbitrary because 5 seat variants of other manufacturers are being allowed. Vehicles with 20 or 30 miles of electric range are being allowed. Vehicles that ride higher or are heavier are being allowed, while both of these design factors detract from the goal of efficiency, even in an SUV. The Tesla Model Y has been categorized as a SUV by the EPA for the entirety of its production life. Allowing one trim of a vehicle, but not another simply creates confusion, encourages less efficient vehicle design, and tempts manufacturers to come up with gamification work arounds to the law. The final error came when vehicles manufactured outside the US were allowed to qualify if they are leased. If they are not at least assembled in the US, they should not qualify. Period. These tax dollars are being spent to build United States manufacturing technology, not other nation's. Please make the necessary changes to the specifications and enforcement of this law that help move our country forward. We are spending our grandchildren's money. Let's at least be able to look them in the eye and say that it was for their benefit in every imaginable way. Thank you for your time. Sincerely, Eduard Herrmann
Matthew Ow	1/3/2023 21:22	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
g. a.	1/3/2023 21:23	To whom it may concern, Can you please advise why the Tesla model Y, 5 seat variant (which is the best selling made in USA EV SUV) not qualifying for federal tax incentive for SUVs, while the 7 seat variant does. Additional, other EVs with 5 seats, that are smaller & not made in the US, qualified for the EV SUV tax credit. furthermore, many hybrids that uses gas & should not be considered EVs, are qualifying for the EV tax credit. The qualifications rules are inconsistent & appear to be discriminatory against Tesla which is the largest US manufacturer of EV. I'm requesting you revise your qualifications based on just & clear criteria that will apply to all manufacturers equally. All Tesla model Y variant should qualify for the SUV EV tax credit. Excluding the best selling US made EV SUV from qualifying for the tax credit is ashame and goes again the spirit & goal of the Green Deal. Thank you, George Abagi
Basant Maheshwari Wealth Advisor	1/3/2023 21:23	Hi, Tesla Model Y 5 seater has to be included and its bizarre that it has been excluded from the list. With best wishes, Pooja Maheshwari

Name	DateTimeReceived	Body.TextBody
Michael DAmbra	1/3/2023 21:23	Dear Sir or Madam, Please consider classifying a Tesla Model Y as an SUV for the purpose of EV tax credit. The vehicle has all the characteristics of a compact SUV except it is TOO LIGHT WEIGHT by a few hundred pounds per the IRS definition. Electric vehicles lose efficiency as they get heavier. LIGHT WEIGHT is a desirable specification from a national energy consumption point of view and should not be disfavored. Thanks for considering. Michael N DAmbra
Austin Jennings	1/3/2023 21:23	Hi, Please reconsider your qualifications for an SUV in the EV tax credit. Any vehicle classified as an SUV by NHTSA should be classified as an SUV by the IRS, including the Tesla Model Y Long Range Dual Motor 5-seater. Austin Jennings Data Engineer Booz Allen Hamilton 757-354-5154
Mike Sumsky	1/3/2023 21:23	Federal Tax Credits when purchasing these types of vehicles. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Caleb Sparkman	1/3/2023 21:23	Hello, I don't think it is reasonable or right to provide EV tax credit of $7,500 to hybrid vehicles that have minimal electric range. A handful of these vehicles have less than 50 miles electric range from their batteries. At the same time there are fully electric vehicles not receiving the EV tax credit because they are not SUVs all of a sudden. eg some Tesla model Y and Ford Mustang Mach E. Also I think there is an electric Audi made in Mexico that is set to receive the EV tax credit. I thought this was suppose to support EV adoption and US manufacturing. Please consider reevaluating the vehicles that receive credits and at what price point those vehicles receive the credit. Caleb Sparkman Sent from my iPhone
Surendra Singh	1/3/2023 21:23	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Most importantly TESLA is a most American company, creating thousands of job at home here in America. It is important that it gets all help from the government. Thanks, Surendra Singh

Name	DateTimeReceived	Body.TextBody
Stephen Slater	1/3/2023 21:24	(that gets less than 20 miles of electric range) doesn't make sense. I've had both vehicles (Tesla Model Y and Jeep Wrangler PHEV). Not allowing the Model Y or the Mustang Mach E to qualify for the tax credit must be amended and reversed. Thank you, Stephen Slater <https://twitter.com/farzyness/status/1609651117356351488> [FlahAyvWIAAl2GE.jpg] The car on the left has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. [https://abs.twimg.com/favicons/twitter.2.ico]<https://twitter.com/farzyness/status/1609651117356351488> Farzad Mesbahi<https://twitter.com/farzyness/status/1609651117356351488> twitter.com<https://twitter.com/farzyness/status/1609651117356351488>
Brian Gingras	1/3/2023 21:24	To: IRS. I think it is crazy that the Tesla model y 5 seater is not included in the 7,500 IRA. The Jeep is eligible and has a fraction of the range. I hope that you reconsider the Tesla model Y. Brian Gingras
Walter Axtell	1/3/2023 21:24	It makes zero sense to exclude the best selling, most popular, most American made all electric (non-hybrid) car in existence from the IRA tax credit. The Tesla Model Y is a national treasure as well as the other cars in the tesla line up. Hybrid cars have no place in this legislation. A vehicle with two separate means of propulsion is the epitome of inefficiency. They are wasteful and
Rodolfo Lagos Durán	1/3/2023 21:24	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sincerely, Rodolfo Lagos
Jin DiCaprio	1/3/2023 21:24	Why is Tesla Model Y 5 seater not included in the $7,500 EV Tax Credit? This does not make any sense and smells like an error?
Isaac Novella	1/3/2023 21:25	Hello, I would formally like to request for the Tesla Model Y 5 seater to be a qualified vehicle under the IRS EV $7,500 rebate program. I am a qualified US taxpayer. Thank you, Isaac Novella
david Read	1/3/2023 21:25	qualifying for the IRA tax credit while plug in hybrids with limited fully electric range and burn fossil fuels do. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Respectfully, David Read Saratoga Springs NY

Name	DateTimeReceived	Body.TextBody
Jack Fahey	1/3/2023 21:25	Please allow all Tesla Model 3's and Model Y's to receive the the highest EV Rebate in the Program. Here are the reasons why: 1. Tesla first priority is safety and everything else second. On 1/3/23, today a Tesla in California went I've a 250 foot cliff and all 4 passengers survived. Two children ages 4 and 9 went to the hospital and were release later on the same day! The safest 3 vehicles ever tested by NTSA are all Tesla (Model 3, X and Y) 2,Tesla makes the most efficient EV of all EV manufacturers. 3. Tesla built the largest supercharging network (3500 stations) without any federal assistance. 4. Tesla is one of the most American-made. Vehicles are made in Fremont California and Austin Texas. In full disclosure, I own a 2018 Tesla Model 3 with 36,500 miles and have had 0 problems. Please contact me with any questions. Respectfully, Jack Fahey 350 S Basswood Rd Lake Forest, IL 60046 Fireice350@gmail.com
Brandon Roth	1/3/2023 21:26	To Whom It May Concern, This comment concerns the Inflation Reduction Act and how electric vehicle incentives are currently being interpreted. The tax payers should not subsidize any vehicles that are not electric-only. No incentives for hybrid vehicles - they are not the future and the taxpayers should not offset their cost. Additionally, the are a few vehicles that are not properly categorized - most notably the Tesla Model Y, which the EPA classifies as an SUV but the current IRA interpretation does not. This issue must be addressed. V/r, Brandon Roth Brandonaroth@gmail.com 6409 Meadowlark Dr Dunkirk, MD 20754 585-750-1208 Sent from my iPhone
Jack Parette	1/3/2023 21:26	components (by value) coming from North America. Regardless of company origin, regardless of unionization status, regardless of lobbyist investment. Vehicles should NOT be classified or categorized (Sedan, SUV, compact, Pickup truck, whatever). Only need to meet clean vehicle status with a maximum cost of $55000.00 Clean vehicle status should be: EPA 55mpg or higher for Internal Combustion and/or hybrid OR EPA 55MPGe for Electric Vehicles We need to incentivize lower cost, and cleaner emissions period Thank you, John Parette
Kansas Capital Law Offices	1/3/2023 21:27	The definition of SUV should match or align identically with the DOT definition. Furthermore incentivizing hybrid cars with this tax credit does not do as much good for the environment as excluding them would. Also the credit should cover all fully electric vehicles made in America regardless of cost up to $200,000.00. Thank you, Mark Lodes Esquire Citizen of Kansas Tesla Employee 816-612-1318
MOHIT MATTA	1/3/2023 21:27	current bill is not categorizing the 5 Seat Tesla Model Y as an SUV, even though the Environmental Protection Agency does, which means the Tesla Model Y is not eligible for the $7,500 tax credit. Tesla is America's manufacturing powerhouse and is the only chance for the American auto industry to survive. The current rule is having a Jeep Grand Cherokee 4xe, with a gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This is a corrupt and misuse of US taxpayers' money. I request that you apply SUV/Non SUV rules fairly, across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. Fair way of doing it should be based on Emissions and only zero emission vehicles should get full credit. I am confident that by making this change, you would be able to show the public that the tax system is fair and equitable. Thank you for your time and consideration. -Mohit

Name	DateTimeReceived	Body.TextBody
Darcie Clawson	1/3/2023 21:27	Dearest IRS, As a 30+ year tax paying worker I am very perplexed at how you selected EV tax credit eligible vehicles. I am wanting to purchase an EV vehicle but struggle with the high vehicle costs. I strongly believe that vehicles that achieve high range (300+ miles) should be included over vehicles that only get ~20 miles ev range. Please adjust your standards to reward companies who achieve high ev miles over predominant ice vehicles. As a taxpayer, I believe in my government agencies to set fair standards. I have been fond of Tesla for their forward push for the transition to EVs and feel their outstanding engineering is being ignored in the advancement of ev technology. Please reassess your cars and how they meet the ev and carbon decreasing impact.l standards. Thank you for your time and consideration to re-evaluate eligible vehicles such as the 5 seater model y for the tax credit. Darcie Clawson 30+ year trench healthcare working taxpayer Sent from my iPhone
Gaurav Sharma	1/3/2023 21:27	Overall, I welcome the tax credits to incentivize EV adoption. However, there are clear biases which seem designed to 1/ Minimize tax incentives for Tesla vehicles 2/ Provide loopholes to allow benefits for cars manufactured outside of US. Specific concerns with EV tax credits: 1. Tesla Model Y is a SUV and should be treated that way to qualify for tax credits. Likewise for Ford Mach-E. 2. Tax credits for lease vehicles defeats the spirit of the bill - " Made in USA". This loophole seems to be included under pressure from the EU to allow credits for cars like VW ID4 - company caught cheating with Diesel gate.
Mélissa Ducharme	1/3/2023 21:27	Dear Mister Garcia and IRS team, We are a family and need an SUV to fit all our kids and sporting gear in our vehicle. I don't want a hybrid. I don't wish to buy an ICE, either. I was waiting for your credit program to take place before ordering our new family car. So that's really frustrating that Tesla's Model Y is not classified as an SUV and therefore not eligible for the credit. I am shocked to learn that hybrids with really low autonomy are eligible for the full $7.5k credit. Please revised your position. It looks like a corrupted government ready to do all it takes to harm a great American company. Thanks, Melissa Ducharme
Wenji Zhao	1/3/2023 21:28	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Wenji Zhao
James Moon	1/3/2023 21:28	I think Tesla Model Y 5 seater should be included and silly that it's not from the beginning. It is not right, Tesla Model Y 5 seater does not get $7,500 when a 22 mpg Jeep Wrangler gets $7,500. Tesla Model Y is fully electric and far more environment friendly than any hybrid cars! James Moon, CLU®, ChFC® President CA Ins. Lic.# 0669815 GPS Insurance & Financial Services, Inc. 1537 Rancho Hills Drive Chino Hills, CA 91709 C: (714) 458-5475

Name	DateTimeReceived	Body.TextBody
Shishir A. Dhruva, MD	1/3/2023 21:28	Dear IRS, Happy New Year! I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This USA made Tesla Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that me as a tax payer, you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, S. Dhruva MD sdhruva@gmail.com<mailto:sdhruva@gmail.com>
Gooch, Jacob Lindbergh - goochjl	1/3/2023 21:28	The Tesla Model Y is perceived in the market as an SUV and is one of the best EV's on the market. Not only is it highly efficient, it's also one of the most American vehicles on the market. This vehicle should receive the $7,500 tax credit for its importance to the US auto market and the US's ability to move to more sustainable transport. —Jake GoocH Sent from my iPhone
jimmy	1/3/2023 21:28	Why does the Tesla Model Y 5 seat not qualify as an SUV, it doesn't make sense, that car is made in the USA and very popular, and a lot of American people want to buy this car, but they can't get tax credit. Please fix this. Let us make this right! -- cheers, jimmy
James Sperling	1/3/2023 21:28	Tesla's introduction of the Model Y was clearly an entrance into the SUV category, following it's Model 3 entry into the car category. In deed, every major US auto mfg considers the Model Y competition for their respective offerings in the SUV category. As such, I believe it is logical to treat the Model Y, and all it's variants 5 seat or 7 seat, as an SUV eligible for the 7500 IRA tax credit. Further, with the current exclusion of the Model Y 5 seater, consumers will purchase the 7 seat Model Y for the $1k increment in order to capture the $7500 tax credit on the Model Y that presently comes with the 7 seater qualification. There's no economic or environmental logic to this probable outcome of enticing consumers to add unnecessary seats and weight to their SUVs. Lastly, auto mfgs in all categories should be encouraged and applauded for taking mass out of their vehicles to reduce the energy consumption of the vehicles; success in this effort should not exclude the mfg from IRS category qualification as it has presently for Tesla's Model Y 5 seater in the SUV qualification. Please consider changing the SUV qualification to include Tesla Model Y 5 seater. Regards, James James Sperling
Sultan Rahaman	1/3/2023 21:28	I think Tesla Model Y 5 seater should be included. This is outrageous. Sultan Rahaman, M.D. Family Medicine
David H Johnson	1/3/2023 21:28	rules that put this, the same vehicle, in two dramatically different categories do not conform to any common sense understanding and therefore have the appearance of willful interventionism which is unwelcome and easily avoided. Please take action to remedy this obvious flaw in the current classifications. Thanks, -David
shanmuga umasankar	1/3/2023 21:29	It is very unfair and corrupt to exclude Tesla Model Y which is pure EV while the current administration is allowing barely EV enjoy tax credits. It is simply proof that the serious climate change issue raised is not taken seriously by those that non stop talk about it. Tesla made mass EV adoption possible leading to sustainability. So please include tax credit for model Y. Regards Shan

Name	DateTimeReceived	Body.TextBody
Jeffrey Boichuk	1/3/2023 21:30	Dear IRS, I am writing to let you know my disapproval and distrust regarding how the IRS classified vehicles into the categories determining whether electric vehicles must be priced under $55,000 or $80,000 to be eligible for the $7,500 tax credit for electric vehicles included in the Inflation Reduction Act. Specifically, I am concerned about the lower MSRP limit for some plug-in hybrids, such as the Jeep Wrangler, which only gets 20 MPG and has 21 miles of electric range. I find it unfair that the MSRP limit for some fully electric SUVs, such as the Ford Mach-E and the five-seat Tesla Model Y, is higher at $80,000, while the limit for plug-in hybrids is lower at $55,000. This means that vehicles like the Mach-E and the five-seat Model Y, which have impressive EPA ratings around 300 miles of range, are not eligible for the tax credit because they are priced above $55,000. The IRS should reconsider this classification and raise the MSRP limit for fully electric SUVs like the Mach-E and the five-seat Tesla Model Y to $80,000, just like the other SUVs. It is important to encourage the adoption of fully electric vehicles, which have significantly lower emissions than their gas-powered counterparts, and the current limits do not do this effectively. I hope that the IRS will take my concerns into consideration and make changes to the tax credit to promote the adoption of fully electric vehicles. Sincerely, Jeff Boichuk Jeffrey Boichuk Assistant Professor of Commerce Marketing E boichuk@virginia.edu<mailto:boichuk@virginia.edu> M 434.202.9638
Lifestyle4JH	1/3/2023 21:30	I think Tesla's Model Y 5 seater should be included in the IRA $7500 tax rebate and it’s silly to not include it from the beginning
Daniel Sullivan	1/3/2023 21:30	To whom it may concern, I am writing for comment on the proposed irs rules for the “ Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42” This proposed implementation is very concerning and capricious. It would give a lower qualifying sale price to a 5 seat tesla model y (fully electric) than a hybrid jeep (21 mpg). Yet put two small seats in the back of the model y and it qualifies for the higher sales price. the EPA classifies the model y as a SUV. I recommend excluding all hybrids since studies show typical use is 95% gasoline. In the absence of that reasonable response please reclassify the model y as an suv. Thanks Ds
Turkey Toe	1/3/2023 21:31	Dear IRS, Below are my thoughts on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42: I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and the legacy auto lobby may have had a hand in writing these rules. Thank you,
Chris Corbett	1/3/2023 21:31	It seems insane that you want to give the $7500 tax credit to a 2023 Jeep Wrangler hybrid having a 20 MPGe. And has a battery only range of 21 whole miles. And that you won't give it to a Tesla Model Y LR with 330 miles of range and 127MPGe just because it is too light by 238 lbs? How does that make any sense at all? Can you please explain? Chris Corbett 13123 Winding Creek, San Antonio, TX 78231 San Antonio, TX 78231 210-748-2105
Bruce Adams II	1/3/2023 21:31	Dear Andres Garcia, Please do not bow down to politics, do the right thing. Fix the EV tax credit and make it something we can all be proud of and include Tesla. Giving gasoline car makers free money only delays the inevitable, and it's a waste of tax payers dollars. Let capitalism run its course. To accelerate the transition to sustainable energy, only pure electric vehicles should receive the credit. The highly efficient Tesla model Y, 5 seat automobile should be on this list for the credit. Thank you for taking the time to read my email for I hope it helps you in making the right choice for the American people. Sincerely, Bruce Allen Adams II

Name	DateTimeReceived	Body.TextBody
Ron Reta	1/3/2023 21:32	This is to request that your agency designate the Tesla Model Y 5-seat EV be allowed an $80,000 MSRP cap to qualify for the newly available $7,500 tax credit, just as for the otherwise identical 7-seat version of the same vehicle, and as for similar 5-seat EVs offered by other manufacturers. Thank you. Ron Reta 1025 46th Street Sacramento, California 916-607-7094 mobile
nicklazzaro75@gmail.com	1/3/2023 21:33	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicle for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Nicholas Lazzaro
Benjamin Rosario	1/3/2023 21:33	Tesla Model Y 5 seater should be included in the full tax credit.
Anthony Bacopoulos	1/3/2023 21:33	Hi IRS -- The new EV Tax Credit is built on a flawed platform: hybrid powertrains should not be accepted into the program since they fail to reach the goal of encouraging all-electric cars and future. To properly support this, there needs to be a clear delineation between sedans and SUVs for it to make an impact. All EVs available for purchase should have equal credits based on the sedan vs. SUV qualification. These should be based on the car model rather than on the sub-options a manufacturer may offer. (example: Tesla Model Y with 5 vs. 7 Seats) Let's make this program correct and have it designed with intelligence. Thank you, Anthony Bacopoulos
Miguel Martinez	1/3/2023 21:33	Tesla Model Y is a SUV, the EPA consider it an SUV. Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit? and it is silly that it's not from the beginning qualifying for the $7,500 EV Tax Credit. Please fix this by adding the Tesla Model Y 5 seater should be included to a $7,500 EV Tax Credit. Sincerely Miguel Martinez
Junya, HUANG	1/3/2023 21:33	Dear officer, Tesla Model Y 5 seat should be qualified as SUV, otherwise they are going to loophole with 7 seat version and a seat return option. This wastes resource and shows weakness in government ruling. Please reconsider, thank you!
eric valladares	1/3/2023 21:33	Please include the Tesla 5 seat model y in the $ 80,000 qualifying category so that it is in par with the other EV brands that posses similar specifications as the Tesla 5 seater model Y. Thank you in advance. Eric Valladares Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Dave C	1/3/2023 21:33	Hello I surely would like to comment on the recent ev tax that was passed within the recent anti inflation bill. I was looking forward to possibly taking advantage but after learning of the details I was completely disappointed of the, I believe, poorly created vehicle qualifications to meet said credit. After reading the below attached image I must say that this credit on its current rules is doing the opposite of which it was passed and designed for. I kindly ask, for the sake of the American people and the environment's future, to reconsider and revise the for vehicle qualifying rules to include Tesla model Y, 3 and possibly other true ev vehicles. Thank you for allowing the American people a voice and I hope USA and IRS does the right thing. Thank you David Canale [cid:5133714328020017109160063]
dacenterp@aol.com	1/3/2023 21:34	this oversight. Thank you and best regards, David Corbin Sent from the all new AOL app for Android<https://play.google.com/store/apps/details?id=com.aol.mobile.aolapp>
Gregory S Bower	1/3/2023 21:34	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, This memo is regarding the Inflation Reduction Act's document/policy "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After". I am respectfully requesting that the following vehicle classifications: Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) Tesla Model Y Long Range - 5 seat variant (2-rows) Tesla Model Y Performance - 5 seat variant (2-rows) be updated to "Applicable MSRP Limit" of $80,000. The Tesla Model Y, in all its variations, is the epitome of the spirit of the IRA's passenger vehicle intentions and, for so many reasons, is well-deserving of the $80,000 cap. Thank you, Greg Bower 3620 Aspen Ct Boulder, CO 80304
jack Massry	1/3/2023 21:34	To whom it may concern, I am a US citizen very concerned about this new tax credit policy. The fact that it incentivizes hybrids over pure battery electric vehicles is not right. Please Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Also, very important, apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. Thanks, Jack Massry Sent from my iPhone
Billy Clark	1/3/2023 21:34	To whom this may concern, The recent disclosure of the classifications for electric vehicles that qualify as a SUV does not make sense to me. The EPA classifies several of the vehicles listed with a $55,000 price cap as SUVs yet the IRS is not abiding by that same classification. The purpose of the IRA was to accelerate the adoption of electric vehicles yet inefficient plug in hybrids with laughable electric range are being considered SUVs even when vehicles like the Tesla Model Y and Mustang Mach e that have more cargo space and much more efficient electric power trains are not. Gross vehicle weight should not be the deciding factor of classification. I also believe that the cost of software in a car shouldn't count towards the price cap being met. Thank you for your consideration, William Clark

Name	DateTimeReceived	Body.TextBody
Dev	1/3/2023 21:34	Hi there, I think the way the current incentives for buying an EV are not fair or well positioned at all. How can a hybrid car with maybe 30-40 miles of EV range receive the full $7500 of tax incentive but a very popular EV around the world and the US, a pure 330 mile EV range Tesla Model Y not receive any tax incentive at all? This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. I think the IRS should include all pure EVs regardless of price or maybe cap the price at 100k which would only exclude ultra luxury vehicles. The IRS also shouldn't try to categorize what is an SUV,Sedan etc. By just following these two rules at least it makes sense as the credit is going to more environmentally friendly vehicles which hybrid vehicles are very minimal at and pure gas vehicles none at all. Thank you. -a concerned American tax payer us
Matthew Kleiman	1/3/2023 21:35	Dear IRS: I am writing as a taxpayer who purchased a Tesla Model Y to replace a Honda CRV in 2021. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y is clearly an SUV (as it replaced a Honda CRV for my family, for example), is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you for your consideration. Sincerely, Matthew Kleiman Winchester, Massachusetts
adrian stinson	1/3/2023 21:35	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, A. Stinson Sent from my iPhone
Arthur Hester	1/3/2023 21:35	[illegible] credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> There are several arguments in favor of the Tesla Model Y Long Range being eligible for the $7,500 EV tax credit in 2023. Here are a few: Encouraging the adoption of electric vehicles: • The EV tax credit is intended to encourage the purchase of electric vehicles, which can help reduce reliance on fossil fuels and improve air quality. The Model Y Long Range is a highly efficient electric vehicle, and making it eligible for the credit would encourage more people to consider purchasing it. Promoting technological innovation: • Tesla has been at the forefront of electric vehicle development, and the Model Y Long Range represents a significant technological advance in the field. Allowing the credit for this model would encourage the company to continue investing in research and development and bring even more innovative electric vehicles to market. Reducing the up-front cost of electric vehicles: • The EV tax credit can significantly reduce the upfront cost of electric vehicles, making them more accessible to a wider range of consumers. This is especially important for the Model Y Long Range, which has a higher price point than some other electric vehicles. By making the credit available for this model, more people would be able to afford to make the switch to electric. Improving the economic case for electric vehicles: • The EV tax credit helps to level the playing field between electric and gas-powered vehicles, as the upfront cost of electric vehicles is often higher. By making the credit available for the Model Y Long Range, it would become more economically competitive with traditional gasoline vehicles, further encouraging the adoption of electric vehicles. The IRS

Name	DateTimeReceived	Body.TextBody
Anshul patni	1/3/2023 21:35	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Anshul Patni
eric valladares	1/3/2023 21:35	Please include the Tesla 5 seat model y in the $ 80,000 qualifying category so that it is in par with the other EV brands that posses similar specifications as the Tesla 5 seater model Y. Thank you in advance. Eric Valladares Sent from my iPhone
Eduardo Ribeiro Rodrigues	1/3/2023 21:35	Hi, Please reconsider the classification of the BEV Tesla Model Y 5 seat. It must be correctly classified as an SUV in order to match other similar BEVs in the list, such as the VW ID.4, as well as several other competent agencies, such as the EPA, NITHSA and the IIHS. Thanks for your consideration, Eduardo Rodrigues ---------- "Quem crê sabe esperar"
Oleg Burov	1/3/2023 21:35	Hello, I don't understand why fully electric cars such as Tesla Model Y and the Ford Mustang Mach-E are not qualified to get the EV tax credit. But a bunch of cars powered by fossil fuels is qualified. Am I missing something? It should be as simple as fully electric cars getting EV tax. Fossil fuels cars of any form - do not. Period. I hope it's a mistake and you will fix it soon. Thank you. Best Wishes, Oleg Burov
Corey Ingram	1/3/2023 21:35	Greetings, I am writing in support of the EV tax credits. I believe all Tesla Model Y variants should be eligible for the full credit. Thank you for the consideration, Corey Ingram

Name	DateTimeReceived	Body.TextBody
Julian Lamy	1/3/2023 21:35	Hello, I am deeply concerned with the "plug-in electric vehicle credit and Revenue Procedure 2022-42". The fact that the Tesla Model Y 5-seat does not qualify for the $7500 tax credit is a brazen oversight that I truly hope was a genuine mistake by the IRS. There are 3 major errors in this decision: * The MSRP cap for the 5-seat version of Model Y is limited to $55,000, but the 7-seat is $80,000. This makes no sense given the two have exactly the same dimensions with the only difference being the number of seats. * The EPA clearly classifies the Model Y 5-seat as an SUV. Why the inconsistency across US Federal organizations? Between these two agencies, I would expect the EPA to have more authority in deciding such matters directly related to the environment. * What's most troubling is that some vehicles, such as the Jeep Wrangler hybrid (with 21 miles of range and which primarily consumes gasoline), qualifies for a full tax credit while the model Y 5-seat does not (300+ mile range, 0 gasoline). If the goal is to motivate electrification of transport, clearly the model Y yields more environmental benefits. Further, the model Y also happens to be the best-selling electric SUV in the US (so people actually want them) and is the most American car made from all the EVs/ Hybrids considered. No matter what the metric considered for making this decision, allowing the model Y 5-seat to qualify clearly generates the most benefits for our country and its citizens. Isn't that the main purpose of taxes to begin with? It is my hope that the IRS simply made a mistake and, after reviewing the overwhelming evidence of this error, corrects it. Otherwise, I fear I'm living in a country where the government is run by lobbyists who can pay for whatever outcome they prefer (e.g., the Union of Automotive Workers) despite harm to the American people. Please do your job. I promise I will. Sincerely, Julian Lamy, PhD
Yahoo_Jerrod	1/3/2023 21:35	It is absolutely ridiculous that the tesla model Y 5 seat AWD does not meet the standard for the tax credit. This must change. Jerrod Kowalski
Corey	1/3/2023 21:36	Hi There! There are probably more put together comments explaining how the price caps and incentives for hybrids are ultimately a bad way to structure. I just want to express my desire to change the tax incentive so it’s a 7,500 dollar for any pure EV without regard to price or type of vehicle. The fact that a wrangler hybrid is getting a 7,500 credit and a Tesla Model Y won’t is crazy to me. Corey
Sam Roy	1/3/2023 21:36	As a taxpayer I agree with incentivizing electric vehicle adoption by granting subsidies to buyers. However, it is deeply concerning that hybrid gas powered vehicles with small batteries such as the Jeep Wranger 4xe qualify for the full $7500 credit and vehicles such as Tesla 5-seater Model Y does not. The Jeep Wrangler has <30 miles of electric vehicle range and the 5-seater model Y has 300+ miles of range. The IRS interpretation of this law does not feel consistent with the spirit of the text - which is to accelerate USA sustainable energy and clean energy transportation. Please apply this credit consistently across the board without special treatment. Furthermore, weight is not a good measure of how SUV-like a vehicle is. Please use a standard metric across all vehicle models - doing this you will find the 5-seater Model Y is no less of an SUV than a Ford Escape Hybrid. Thank you, Sam
Nathan Scott	1/3/2023 21:36	the Tesla Model Y is efficient because it is lighter weight and shouldn’t be penalized for gains in efficiency. The EPA considers a model Y an SUV and so should the IRS. Nathan Scott Gallatin, TN
Nathan Scott	1/3/2023 21:36	There should be a minimum MPG requirement of 30+ to qualify for the tax credit. A 22MPG Jeep Wrangler is certainly not in the spirit of the law. And the Tesla Model Y is efficient because it is lighter weight and shouldn’t be penalized for gains in efficiency. The EPA considers a model Y an SUV and so should the IRS. Nathan Scott Gallatin, TN
Royce Cannon	1/3/2023 21:36	I believe the Tesla Model Y 5 seater should qualify for the $7500 tax credit. Will this possibly be adjusted? Best, Royce
Jason Lee	1/3/2023 21:36	The Tesla Model Y and 3 should be receiving the full tax credit. Please reconsider.
Gordon Maahs	1/3/2023 21:37	price limit for the EV $7500 tax credit. The Mach-E and other BEVs should also be given appropriate consideration for the entire credit as an SUV, if they are an SUV. Please consider removing or reducing the hybrids eligible for any tax credit. Adding a small battery for ~ 20 miles of range before running a gas engine is not where we want to go as a country. Thank you, Gordon Maahs

Name	DateTimeReceived	Body.TextBody
Jeremy Littrell	1/3/2023 21:37	Everyone is confused as to why the Tesla Model Y is not considered a SUV. The hybrids on the list only get 20+mpg as where the all electric Teslas get over 100mpg equivalent. This makes zero sense. Please update regulation as this what not completely thought through. Jeremy Littrell Knoxville TN
Allyson Lion	1/3/2023 21:37	Hello Sirs/Madam: Denying the Tesla Model Y5 seater the tax credit afforded even hybrids based on a technicality that its vehicle weight is too mass efficient (lighter than gasoline SUV's) will end up hurting even Tesla's competitors in the future and the whole environment agenda that even independents and some republicans are actually in favor of. It's one of these things that it will be a win - win should you move forward and update your requirements for EV vehicles. However, currently more people are waking up to the unbalanced and biased treatment of our government institutions and this is one of those galvanizing issues. https://www.theverge.com/2023/1/3/23537295/tesla-model-y-five-seat-not-eligible-federal-incentives-clean-vehicle-tax-credit Thank you for your consideration
Dr. Craigh Bryan	1/3/2023 21:37	To Andres Garcia, The current IRS plan that determines vehicles eligible for battery electric vehicle (BEV) credit needs to be immediately amended. The Tesla model Y which the EPA and other entities correctly define as SUV is not recognized as such with the IRS plan. The IRA bill should not be used by the IRS to punish companies making energy efficient cars that are not destroying the environment. The heavier 5 seater VW ID4 which reflects poor engineering is designated as SUV by IRS plan and is to be rewarded with full $7500 credit. Yet you do not give SUV designation to the very efficient 5 seater Tesla model Y which will deny consumers the $7500 credit at current prices. Even more egregious is the IRS plan to reward hybrid vehicles full credit - some which only provide batteries that drive only 20miles! Hybrids are gas cars that never get charged. They are destructive to the environment. They have tiny batteries that can drive only a few miles and owners never charge them therefore they are never used. (The EPA and others have data to support this). In sum, the IRS plan in its current iteration would be rewarding these gas vehicles (hybrids) to pollute even more. I voted for Joe Biden and other Democrats with the assumption they would make responsible and sensible decisions that protect the environment and would not waste my hard-earned tax dollars. I am furious that car manufacturers will be rewarded full $7500 credit for making gas vehicles labeled as hybrid. The IRS has to do better to it's tax payers! Joe Biden and Democrats must do better or they will loose my vote and support in the next election. Sincerely, Craigh Bryan, MD
Paul Hussey	1/3/2023 21:37	Please revise the IRS guidelines and allow the 5 seat model y the 80k limit rather than 55k. If this doesn't happen Tesla will just mass produce the 7 seater which will cost taxpayers an additional 3k as a "go-around" to get this incentive. Let's save consumers the 3 grand and make the government work for the people, cheers! Best, Paul Hussey 773-677-8349 Sent from my iPhone
Patrick Hays	1/3/2023 21:38	Hello, I applaud the IRS for providing tax breaks for plug in EV's, but urge it to reconsider not giving tax breaks to Tesla model Y and the Ford mustang mach-e. It makes 0 sense that an all electric vehicle shouldn't qualify but a car that consumes gasoline does. Please reconsider. Patrick Hays Boise, ID

Name	DateTimeReceived	Body.TextBody
Harry Chu	1/3/2023 21:38	This comment is provided for the Agency's consideration during the public comment period related to its rule making around Revenue Procedure 2022-42 aka, the IRA's EV Tax Credit Program. As a taxpayer, battery electric vehicle supporter, EV Owner and consumer, the recent guidance provided on and around January 1st 2023 contains inconsistencies that must be reconsidered. 1. SUV Classifications: The Agency provides a list of qualifying vehicles that misclassified SUVs as Sedans and is entirely inconsistent with EPA and NTSHA established classification. These errors creates confusion and mistakenly assign MRSP restricts where they should not be. For instance the Tesla Model Y - 3 Row Seat variant is designated by the Agency as an SUV (Correctly). This is consistent with the EPA and NTSHA. While the Model Y - AWD is classified as a Sedan with a $55,000 MSRP limitation imposed to qualify for the EV Tax Credit (Incorrectly). This is not consistent with the EPA and NTSHA classification which designates all Tesla Model Ys as an SUV. Overall, the Agency should use existing and wildly accept classification for what is a SUV or Sedan. The current approach by the agency creates unnecessary confusion and appears arbitrary. Confusion and complexity could discourage consumers from taking advantage of the EV Tax Credit and therefore the broader policy goals of the act may not be met. 2. Plug In Hybrid: The legislative intent of the Inflation Reduction Act's EV Tax Credit subsection are not consistent with the Agency's proposed rules which incentivize Plug-in Hybrid (PHEV) over Battery Electric Vehicles (EVs). PHEVs typically provide around 30 miles of sustainable energy range while EVs typically provide 250 miles to 350 miles of range. The agency should reconsider the rules that provide an incentive for PHEVs while disqualifying the incentive for EVs. Based on the legislative intent of the Act, pure EVs must be viewed in the most favorable light when implementing the act. The rules implementing the Act must strive to be inclusive of EVs over PHEVs. The current guidance mistakenly gives deference for PHEVs over EVs. 3. Lease ownership: The Agency has released rules that allow non-US built vehicles to qualify for the EV Tax Credit. This is entirely inconsistent with the stated legislative intent of the Act which in relevant part, is to explicitly encourage domestic manufacturing. The Agency must reconsider these rules which are contrary to the legislative intent of the Act. Thank you for your consideration Harry K. Chu Scarsdale, NY
Andrew Brown	1/3/2023 21:38	Tesla Model Y is not an SUV. It is a glorified station wagon, and a poor one at that. Sent from my iPhone
Tom Wuthrich	1/3/2023 21:38	I have been so excited to invest in the health of our country and world when I first Heard of the IRA tax incentives for EVs. I am blown away that the company most influential in the EV adoption, Tesla, is being hamstrung by the IRA. That the Model Y, which is considered an SUV by the federal government is not considered a SUV in terms of the IRA. That the Jeep, which has a 26 mile EV range will be promoted while the Tesla Model Y is not makes me sad beyond belief. How can we recotifiy this situation so that the country will more rapidly transition to Fully Electric Vehicles? Help us help our selves! tom -- Tom Wuthrich Competitive Edge Technology,inc 307 739 9700 Office 307 690 8324 Cell
Jack Farrington	1/3/2023 21:38	Dear Andres Garcia, I am writing to express my concern over the application of the qualifying rules for the electric vehicle (EV) tax credit. In particular, I am troubled by the application of the rules as pertains to SUVs, and in particular the Tesla Model Y and similarly trimmed all-electric vehicles. The EPA has determined that the Model Y is an SUV in all its variants, however the IRS has determined the 5-seat variant is not an SUV based seemingly only on weight. In all other aspects - number of seats, dimensions, volumetric cargo capacity, etc. it meets every qualification for an SUV. It is obviously ridiculous to penalize a vehicle for attaining industry leading weight efficiency. The 7-seat variant of the Model Y does qualify as an SUV. Why? It's because the additional row of seats adds just enough weight to qualify as an SUV according to the arbitrary weight rules. Yet it is the exact same vehicle in every other way. Same specs and dimensions, just slightly heavier. It should be plainly obvious this is a complete misapplication of the qualifying rules. Furthermore, gas guzzling SUVs are being awarded the full $7,500 tax credit! This is absolute insanity! A 20 MPG Jeep, for instance, is eligible for the full amount because it is grossly overweight and carries a very tiny plug-in battery that gets 20 miles of all-electric range. Real world data shows that plug-in hybrid electric vehicle (PHEV) owners rarely plug-in, so granting these vehicles any credit at all is antithetical to the spirit of the IRA. These vehicles are the worst of both worlds - they burn gasoline, adding to emissions, while also carrying the added dead weight of a battery further hurting fuel efficiency. It is extraordinarily absurd that PHEVs would even be considered for such a credit when these tiny batteries cost the manufacturers a few hundred dollars yet the vehicles are rewarded with $7,500 of taxpayer money. I am sickened that my tax dollars are going to subside the purchase of gas guzzling SUVs. It is absolutely shameful! Please reconsider the qualifying rules for the EV tax credit. All variants of the Tesla Model Y and similarly trimmed all-electric vehicles should receive the full $7,500 tax credit. Taxpayer dollars should not subsidize gas guzzling SUVs. Thank you for your consideration, Jack Farrington
aedavelli@gmail.com	1/3/2023 21:38	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thanks Aedavelli

Name	DateTimeReceived	Body.TextBody
Andrew Perun	1/3/2023 21:38	To whom this may concern, The IRS decision to not include vehicles that are classified as SUVs by all common sense standards by all common sense and NHSTAs classification is a complete shame. IRS can fix this. Vehicles such as the Tesla Model Y 5 seater are clearly suvs. Any classification otherwise clearly goes against what lawmakers voted on. Please add the telsa model y 5 seater, and any other vehicles from other oems to the SUV/truck list Warm regards, Andrew perun 248 840 9247
Doris Wu	1/3/2023 21:39	Hello, I am writing regarding the tax credit for the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. It is absolutely absurd and ridiculous that Tesla vehicles like the Model Y 5 seater is not qualified for a tax incentive. Teslas are hands down the most environmentally friendly vehicles…made in the USA … how can it not qualify? While many other inferior hybrids getting only 20 mpgs and only 100 Mike range qualify. This is not rewarding companies who are moving to protect our environment. To me, it actually appears that there is some questionable retaliatory type actions being taken against Tesla …. I do NOT support my tax dollars going to incentivize these less qualified cars. I have never written in these types of concerns but this is something that I strongly feel is wrong. Please reevaluate the qualifications. Tesla deserves to be included on the list of qualified vehicles for these tax incentives. Thank you for your consideration. Doris Wu Sent from my iPhone
Amanda Teitsort	1/3/2023 21:39	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.6) It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Aziz Alibasic	1/3/2023 21:39	how can the tesla Model Y 5 seater not be included in the tax credit. These are cars being produced in America by an American company. Even China gives them a tax credit! Aziz -- Respectfully, Aziz Alibasic
adrian fernandez	1/3/2023 21:39	To whom it may concern Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves to be included for the 7500 tax credit. The credibility and agenda of the IRS is questioned in the IRA's current form. Thank you Adrian Fernandez Sent from my iPhone
Mario Altamirano	1/3/2023 21:39	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sent from my iPhone
Shoulder Labrum	1/3/2023 21:39	I am shopping for an EV to purchase in late Feb or early March and I am only looking at Teslas, most likely a model Y... and will need that $7500 tax credit to be able to afford the car that I want.

Name	DateTimeReceived	Body.TextBody
Sam Kim	1/3/2023 21:39	Hi, I'm Dean trying to buy TESLA Model Y (long range 5 seats) after IRA activated in 2023. I have a child and planning to have one more. I was waiting the car $7,500 discount until the act activated and so disappointed i can only get discount purchasing Model Y 7 seats. Frankly other makers (Jeep, GM, etc. HEV) fully get discount, but not Model Y which i personally waitied for 8 months overall. As long as the act originally means to help reducing inflation and to prompt buying EV. You should fix the regulation which disturbs buying pure EV not HEV. Please kindly fix the regulation, help us to buy efficient car for us. Thank you. Best regards, Dean Kim
Grant Blazina	1/3/2023 21:40	All Tesla Model Y's are SUVs and should be considered as such for the IRA EV tax credits. Both the 5 seat and 7 seat variants should be subject to the $80,000 price cap. There are several smaller vehicles from other manufacturers that are considered SUVs while the Tesla Model Y is not. This is not logical or practical. Thank you, Grant V Blazina
Andrew Perun	1/3/2023 21:40	The IRS decision to not include vehicles that are classified as SUVs by all common sense standards by all common sense and NHSTAs classification is a complete shame. IRS can fix this. Vehicles such as the Tesla Model Y 5 seater are clearly suvs. Any classification otherwise clearly goes against what lawmakers voted on. Please add the telsa model y 5 seater, and any other vehicles from other oems to the SUV/truck list Warm regards, Andrew J. Perun, CFA, CFE Manager – Forensic Accounting & Litigation Consulting aperun@accuritygroup.com<mailto:aperun@accuritygroup.com> www.accuritygroup.com<https://na01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.accuritygroup.com%2F&data=04%7C01%7C%7Cf9d658310b3c4b30e67008d8c30ea2b5%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C637473814907680046%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=ErKHdwPjSptoBvQD%2BS96TZqDK0AEffrVPleKdD96Uo4%3D&reserved=0> 280 N Old Woodward Ave, Suite 100 Birmingham, MI 48009 Office: (248) 599-1732 Mobile: (248) 840-9247
Barbara Dunlap	1/3/2023 21:40	Crazy that Model y 5 seater not included..but Biden is crazy old man Sent from my iPhone
nate.stemm@gmail.com	1/3/2023 21:40	The Tesla Model Y 5 & 7 seater are both considered SUV by industry standards. This shouldn't waiver for the IrA tax credit. Please fix and change the Tesla Model Y 5 seater to qualify for the tax credit. Nate Stemm Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Ichicago	1/3/2023 21:40	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 I am very disappointed in learning about the cars that currently are qualified for the EV incentive, in the Inflation Reduction Act. The main objective of the incentives is for our country to move into Renewable fuels, as soon as possible, and ALL fully renewable fuel vehicles should qualify. However, some variants of the Tesla Model Y and the Ford Mustang Mach-E currently would not receive any incentives from the IRA, based on current rules. Yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in "hybrid" EVs. Aren't Tesla Model Y and the Ford Mustang Mach-E contributing to a faster transfer to the use of Renewable fuels? Why is our Government not providing incentives to buyers of more expensive cars? Should they keep buying non-renewable fuel vehicles? It does NOT make any sense. All should be treated equally, as all contribute to a faster transfer to the use of renewable fuels. This must be changed, as it is not fair and not proper for this incentive.
Trang Tran	1/3/2023 21:40	I am expressing discontent and the hypocrisy of not allowing the model Y to be classified as the SUV that it is. This is blantantly excluding cars that are helping out goals of going EV and can get a range of over 300 miles. This is ludicrous and do not understand the politics of this. Trang Tran 27603 Guthrie Ridge Ln Katy, TX 77494 Sent from my iPhone
Veeranjan Bonthu	1/3/2023 21:40	Hi, IRA tax credits are given in a very irresponsible way, it should be given to companies that are battery electric manufacturing companies, Internal Combustion Engine manufacturing companies need to be excluded. And Tesla Model Y - 5 seater should be eligible under 80k cap requirement.
Annie Chiu	1/3/2023 21:40	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Annie Chiu
Daniel C	1/3/2023 21:40	Hello, I'm giving my two cents about the EV tax credit. The stipulations about what qualifies as an SUV and therefore the higher $80k purchase price aren't well designed, as they seem to incentivize primarily gas powered vehicles with only a small battery for electric operation with limited range more so than fully electric vehicles. Some trim versions of the Ford Mach-e and Tesla Model Y are classified as a sedan under the recently released guidelines. Which sets their price cap at $55k. Apparently if the 5 seat (two row) Model Y increases it's gross weight by about 200lbs it would be classified as an SUV. Please change this rule, to encourage EV adoption as the law was intended to do so. Thanks, - Daniel Corbett

Name	DateTimeReceived	Body.TextBody
Joseph Riker	1/3/2023 21:41	Thank you for inviting the public to comment on this extremely important matter. I would like to add my support to the hundreds of emails that you are currently receiving about the apparently nonsensical IRA EV credits. It is so incredibly obvious that this legislation is poorly written that you shouldn't need to hear anything more than "a Jeep Wrangler gets the tax credit while a Tesla Model Y doesn't." That illustrates the nonsense better than I can express. Please act to correct this oversight. Thank you, -- Joseph Riker Phone: (570) 991-3306 Email: j<mailto:jrike245@live.kutztown.edu>criker3@gmail.com<mailto:criker3@gmail.com> LinkedIn: https://www.linkedin.com/in/joseph-riker/
Nick P	1/3/2023 21:41	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-In Electric Vehicles fro the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your Consideration of this matter is highly valued. Your Sincerely, Nicolas Oudinot
Robert Fernatt	1/3/2023 21:41	electric SUV is not in keeping with the intent of the legislation. This is especially true when less efficient vehicles with less cargo space do seem to qualify. Families may need the extra cargo space more than the third row of seats. Encouraging automakers to add weight to meet a metric is counterintuitive. Please reconsider the definition of what qualifies as an electric SUV with an eye toward cargo space and energy efficiency which depends greatly on mass efficiency. Thank you.
Ricardo Careaga	1/3/2023 21:41	Please revise the parameters for inclusion regarding SUVs. plug-in hybrids are getting the $7,500 credit when they have much worse specs and less value for consumers than pure electric vehicles like Teslas MY 5 seat variants. PHEVs should not be considered at all in my opinion since are still using old technology like the internal combustion engine. We should support pure EV. Kind regards,
Neeraj Pandey	1/3/2023 21:41	same size as Y 7 seater which is counted as suv 3) it is a pure EV with 330 miles bigger/spacious/more cargo volume than several well established SUVs
Brad Hagan	1/3/2023 21:41	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) and the Ford Mach-E vehicles. All EV vehicles should qualify for the credit. Sincerely, Brad Hagan Benton, AR
Daniel Choi	1/3/2023 21:41	Dear Sir or Madam: The Tesla Model Y (all variants) and the Ford Mach-E ought to be included in the EV tax credit under the Inflation Reduction Act. It does not make sense certain hybrid vehicles that use fossil fuels are eligible and yet two fully electric SUVs do not qualify. Please amend the requirements. Sincerely, Daniel Choi -- Sent from mobile

Name	DateTimeReceived	Body.TextBody
Alexandre St-Pierre	1/3/2023 21:41	Hello, I am writing to express my disappointment and concern about the exclusion of the Tesla Model Y 5 seater from the IRA subsidies. As a concerned citizen, I strongly believe that this decision is a very bad one and should be reversed. There are several reasons why the Tesla Model Y 5 seater should be included in the IRA subsidies. First and foremost, electric vehicles like the Model Y are crucial for addressing the climate crisis and reducing our reliance on fossil fuels. The Model Y is a highly efficient and environmentally friendly vehicle, and its exclusion from the subsidies sends the wrong message about our commitment to sustainability. In addition, the Tesla Model Y 5 seater is a popular and highly sought-after vehicle. Its exclusion from the subsidies will likely discourage potential buyers and negatively impact the sales of this important product. This is particularly concerning given the current economic climate and the need for businesses to remain competitive. Finally, the Tesla Model Y 5 seater is an important player in the electric vehicle market, and its exclusion from the subsidies will give an unfair advantage to other manufacturers. This is not only bad for Tesla, but it is also bad for competition and consumer choice. I urge you to reconsider the exclusion of the Tesla Model Y 5 seater from the IRA subsidies. This decision is not only bad for the environment and the economy, but it is also unfair to consumers and businesses. I hope that you will take action to reverse this decision and ensure that all electric vehicles are eligible for these important subsidies. Thank you for your time and consideration. Sincerely,
Keith	1/3/2023 21:41	All variants of Tesla MY should be categorized as SUV's per the EPA's guidelines and therefore have an $80,000.00 cutoff limit for the $7,500.00 tax credit thru the IRA. Thank you, Keith Fernandez -- Keith Fernandez
You Sheng Chiah	1/3/2023 21:42	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Infiction	1/3/2023 21:42	row seating. Tesla will simply give customers a 3rd row who don't want it or add dead weight to the car (increasing carbon footprint). The model Y is wider, longer, and only 2" shorter than a Honda CRV. Additionally, the requirement of a 3rd row doesn't make sense compared to other EV's and hybrids of similar or smaller interior size that qualify for the 80k cap. It looks like a sedan for the purpose of aerodynamics and lack of engine compartment, but I can promise you as a Model Y owner, it doesn't feel or operate like one. Thanks for your consideration Justin Boorman Paso Robles, CA 805-610-9010
Elias Rivera	1/3/2023 21:42	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves.

Name	DateTimeReceived	Body.TextBody
Jeff	1/3/2023 21:43	Please issue a statement to the American public in which your organization justifies the following: 1. Some plug-in hybrid vehicles, which run on fossil fuels, qualify for the tax credit, while some purely electric vehicles do not. This is inconsistent with the spirit of an electric vehicle tax credit. 2. The IRS' classification of the Tesla Model Y (5 seat variant) as a sedan, rather than as an SUV, disqualifies the Tesla Model Y (5 seat variant), at its current sales price, from the $7,500 tax credit. The IRS's decision to classify this vehicle as a car/sedan, rather than an SUV, conflicts with the EPA's classification of this vehicle as a "small sport utility vehicle<https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45018>" and NHTSA's classification of the five seat variant of this vehicle as an "SUV<https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD>." To recap, please provide justification for the IRS' decision to allow some plug-in hybrid vehicles, which burn fossil fuels to run, to qualify for the credit. Please also explain why the IRS decided to classify the Tesla Model Y (5 seat variant) in a manner that is not consistent with two government agencies whose job it is to rate and classify vehicles. Thank you and looking forward to your well-reasoned and evidence-based response to these issues. Jeffrey D'Elia
Yeung, Paul	1/3/2023 21:43	Hi IRS, I am very unhappy regarding the Tesla Model Y 5 seater in IRS Electric Car Tax Credit. It is not available for credit even though it is the most American made electric car! It is the most efficient SUV in the market. It is hugely unfair that it is not classified as an SUV when EPA and NHTSA both classified them as SUV. It is even bigger than the VW ID.4, but VW ID.4 PRO is considered as a SUV. Tesla Model Y is an AWD as well, I don't understand why it is not being considered as it is the best car in class. Myself and another group of individuals will file class action if this is not being revised. Thank you, Paul
Brandon Werner	1/3/2023 21:43	impact the The Inflation Reduction Act desires to have with accelerating EV adoption. In particular, the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. The Model Y is the best selling car in major areas of the world and the most popular model in America for new electric car purchases. Please reconsider. B. Brandon Werner
Harry Doby	1/3/2023 21:43	To Whom It May Concern: As you are likely to hear from tens or even hundreds of thousands of concerned, but eager EV buyers, the recent list of qualified automobiles by the IRS for the $7,500 tax credit is riddled with inconsistencies and absurd choices. The most obvious problem is with the failure to classify the Tesla Model Y as an SUV, whether the 5-seat or 7-seat model. For other brands, the addition of AWD sometimes qualifies a vehicle as an SUV, but in others, disqualifies it. This makes no sense. Your list should be reviewed and updated to be consistent with other federal agencies such as EPA, NHSTA, etc. who have decades of experience defining what constitutes an SUV. Thank you, Harry
Gary Dell	1/3/2023 21:44	everywhere else is suv? I am a hard working American that wants to help out and go green with electric but with the cost skyrocketing and no incentives I might have to pass on my purchase. My mach e was ordered months ago in 2022 and now with it due at the dealer any day I will just miss the tax break. It's stuck in Kansas City on a train for 3 weeks now I suffer for something out of my control. I wish you would rethink the classifications on this particular model. Thanks for listening and I wish you a good day Gary Dell Get Outlook for iOS<https://aka.ms/o0ukef>
Arvinder Singh	1/3/2023 21:44	The Tesla Model Y 5 seater is an SUB that deserves to be given the $80k price limit. Your decision is directly affecting our family since we have been waiting to this very car. Your decision to include a Ford Escape hybrid 6 seater that weighs less than a Tesla Model Y 5 seater smacks of hypocrisy and collusion. Please modify the list to qualify all Tesla Model Y SUVs for the $80k limit. Regards Arvinder Singh

Name	DateTimeReceived	Body.TextBody
James Taylor	1/3/2023 21:44	rebate. This is insane as they as they are the most popular suv EVs that most people would want to purchase and the rebate would make them accessible to many more people making the goal of the rebate more successful. It makes no sense to put needles roadblocks to purchasing electric vehicles . Classification by weight is a counterproductive way to classify an suv. Please reclassify these and other suvs and help make the program a success. Thanks you, James Taylor, Jetarch@mac.com Sent from iPhone
Mark DeGroot	1/3/2023 21:44	Dear IRS, 1) I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. 4) The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize 5) consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. 6) It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Mark
Ali Shefi Zadeh	1/3/2023 21:44	Dear IRS Representative, Our family is middle class and would like to purchase 5 seat Model Y from Tesla this year with $7500 tax credit. The fact that it is being excluded even though it is more efficient than all the other cars in its class and it's 7 seater variant is allowed to receive tax credit doesn't make sense. Can you kindly revise the rules to allow families like ours to buy this car? Thank you, Ali - Ali S. Zadeh MD MPP Chief Medical Officer Los Angeles Network for Enhanced Services 310-948-9035
FRANZ ROSS	1/3/2023 21:45	I have a desire to buy the Tesla model Y long range but the sales price is high (around $67,000). A $7,500 discount on this SUV would go a long way toward making this happen for me. I was shocked to find that the Tesla model Y has been categorized as only being eligible if it sold for under $55,000 (not the $80,000 level for SUVs). This means the best selling all electric SUV that Tesla has ineligible for the discount. I am amazed to see some hybrids with small batteries that can only carry the car 30 or so miles eligible with the $80,000 price cap. Looking around the internet I find a large chorus of people that feel angered that you are refusing to recognize the Model Y as a SUV with the $80,000 price cap. Could you please recategorize the Model Y correctly as a SUV with the $80,000 price cap? Franz Ross

Name	DateTimeReceived	Body.TextBody
Nathan Schonhoff	1/3/2023 21:45	I am writing to request that you reconsider the classification of the Tesla Cybertruck 4 wheel drive mid level option for the IRA tax credit cap of $80,000. The Cybertruck meets all the criteria to be considered as a new EV. It is clearly in line with many of the other SUV/Sedan EVs/Hybrids in terms of being green. In fact it exceeds most sedan and suv hybrids. I ordered mine in 2016 when the incentives existed and it is as green or greener than many of the vehicles listed in the new incentives/credits. Furthermore, the Tesla Cybertruck is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Tesla Cybertruck. Thank you for your time and consideration. Sincerely, Nathan Schonhoff
Shelley Barnes	1/3/2023 21:45	included. Thank you for your time, Shelley Barnes
Elizabeth Hauser	1/3/2023 21:45	Below is what I have to say about Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42: I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am disappointed that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am appalled to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and the legacy auto lobby may have had a hand in writing these rules. Thank you, Elizabeth Hauser, US Citizen
Steve Mullholand	1/3/2023 21:45	How can a Jeep with 20 MPG and only 21 miles of EV range get the full $7,500 credit and a Model Y with 113 MPE get zero?
Ed Gradascevic	1/3/2023 21:45	* Remove plug-in hybrid cars from this list as they do not offer sufficient efficiency nor contribute much to lowering carbon emissions as compared to pure electric vehicles * Adjust the list to INCLUDE 5-seat variants of the Tesla model Y in the SUV category (i.e. with an $80k MSRP limit)
Dan Laurino	1/3/2023 21:45	I think the Tesla model Y 5 seater should be included and it is silly it wasn't included from the start Sent from my iPhone
Jim Riedl	1/3/2023 21:45	To whom it may concern The IRS should change its classification of certain electric vehicles to allow the $7500.00 credit to any vehicle that is 100% all electric. Why is the IRS not classifying the Tesla model Y as an SUV. The EPA classifies the Tesla Y as an SUV Correct the regulations to include any vehicle that is all electric Jim Riedl CEO Arizona Leather Sent from my iPhone
Rushikesh Ubgade	1/3/2023 21:46	For Tesla the Model Y should be Classified as a SUV and hence qualify for the 7500 USD Tax Credit. How does the number of Seats change the Class of a Vehicle? If the Model Y 7 seater is an SUV then the 5 Seater also should be an SUV and qualify as one. Regards Rushikesh

Name	DateTimeReceived	Body.TextBody
Sai Gavirneni	1/3/2023 21:46	Dear IRS, I am writing to request that the Tesla Model Y be qualified for the 2023 EV tax credit under the SUV category with an MRSP limit of $80,000. The Model Y is a fully electric vehicle that meets all the criteria for the EV tax credit, including being classified as an SUV according to the guidelines set forth by the IRS. Its MRSP of $80,000 also falls within the specified limit for this category. I believe the Model Y should be qualified for the tax credit due to its numerous benefits for the environment and for individual taxpayers. As an electric vehicle, the Model Y produces zero emissions, helping to reduce air pollution and protect the planet. In addition, the use of electric vehicles helps to reduce our dependence on fossil fuels, which is a key goal of the EV tax credit program. Furthermore, the Model Y is a highly efficient vehicle, with a range of up to 326 miles on a single charge. This not only helps to reduce the cost of driving for individual taxpayers, but it also reduces the overall demand for fuel, further contributing to the environmental benefits of the vehicle. I hope that you will consider my request and qualify the Tesla Model Y for the 2023 EV tax credit under the SUV category with an MRSP limit of $80,000. Thank you for your time and consideration. Sincerely, Sai Gavirneni
Seth Dugar	1/3/2023 21:46	Why is the model Y 5 seater not included in the tax credit? This is the best selling vehicle on the road not withstanding that it's the safest and most efficient vehicle for Americans. Please reconsider.
Scott Thompson	1/3/2023 21:46	Tesla has done more than any other car company to promote and sell electric vehicles. All variants of Model Y that meet MSRP requirements should be eligible for the tax credit immediately.
Patricia s Dickens	1/3/2023 21:47	Greetings, I am writing to express my concern with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer who recently purchased a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that many hybrids (examples: Ford Escape PHEV and Jeep PHEV with a tiny battery) are slated for the FULL $7500 credit. Tesla is a great California and American car company which have contributed substantially to the overall EV market and the USA's high standing in the EV world. The exclusion of the Model Y - 5 Seater appears to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility of foreign made EVs on lease. Regards, Pat Dickens
Brian Casey	1/3/2023 21:47	OMB Control No. 1545-2137 Please look into the discrepancy pertaining to Tesla's model Y not being included in this program. I have a young family and was hoping to use this credit. Thank you for your time and concerns on this matter. Sent from my iPhone
Ronald King	1/3/2023 21:48	Please clarify the guidelines used in classifying SUV with $80,000 price cap versus Sedan $55,000 price cap for tax credits. The qualification of Tesla model Y 7 seat as SUV but 5 seat as Sedan seem arbitrary.
Bob Cook	1/3/2023 21:48	My comments are as follows: All VW ID.4 models should be classified as an SUV, not just the AWD models. All Tesla MY models should be classified as an SUV, not just the 3-row 7 passenger models. The 2022 and 2023 Ford MachE models should both be classified as SUV. Robert D. Cook 876 Higgins Ave, Deltona, FL 32738
Navepreet Brar	1/3/2023 21:48	I am writing to object to the Inflation Reduction Act's classification of the Tesla Model Y (5 seat version) as not being eligible for tax credit. There are hybrid gas powered vehicles with as little as 21 miles per electric charge that are being classified as eligible, and the Tesla Model Y, a fully electric vehicle is not. Please help in making the Tesla Model Y eligible for the $7,500 credit. Warm Regards, Nave

Name	DateTimeReceived	Body.TextBody
Adam Menear	1/3/2023 21:48	With regard to the Clean Vehicle Tax credit: The current guidance does not reflect the 30d model that is currently in place. There are vehicles that are made in North America that are excluded from eligibility because they are classified as sedans. These excluded vehicles will make up a majority of the Electric vehicles delivered in 2023. This guidance is clearly biased and will prevent tens of thousands of Americans from being able to afford these Electric Vehicles. Low volume, lower efficiency vehicles are being prioritized over vehicles that have higher efficiency, capability, and practicality for consumers. Please enforce the guidance that the house and senate approved. This delay causes a step backwards regarding the implementation of electric vehicles. If this was oversight, then a correction is necessary. If this was purposeful, then an explanation is necessary. Thank you for your time, Adam Menear 304-216-5616
Raghu Konka	1/3/2023 21:48	Tesla Model Y - 5 seater, the most advanced BEV with greater mpe rate, is not listed as an SUV and not eligible for IRA credit of $7500.00 It is silly to see a gas guzzler with just 20 KWh battery is considered as Hybrid and eligible. Tesla makes the most safest and advanced all-electric and I would love to see my family in one of them. Requesting to include Model Y into the IRA eligible list. Thank you, Tax payer.
Patrick Rhyne	1/3/2023 21:49	The tax credits for the IRA are obviously not distributed evenly. The Tesla model Y, mustang mach E and others are clearly SUVs as categorized by the EPA. Yet, some gas burning hybrids will receive this tax credit and the for-mentioned ALL ELECTRIC models will not in their most desirable trims. I was fully intent on selling my gas car and buying a 5 seater model Y once the IRA went into effect and now I won't. Please change this. Thank you! -- Patrick A. Rhyne B.S. Mechanical Engineering NCSU - 2016 Duke Energy Operator - Shearon Harris Nuclear Station
David Valencia	1/3/2023 21:49	Hello my name is David Valencia. Im writing this email because I have concerns that the Tesla model Y (5 seater) and ford Mach E do not qualify for the $7500 tax credit. I think it is not fair that other suv with similar specs qualify while the model Y and Mach E don't. This tax credit should be given to all cars that are classified as (SUV's) and fall under the $80,000 price tag. Please reconsider allowing the these two cars, mentioned above, to receive the $7500 EV tax credit. Thank you 01/03/23 Sent from AT&T Yahoo Mail for iPhone<https://more.att.com/currently/imap>
Greg Kinar	1/3/2023 21:50	Tesla Model Y in all its variants should qualify for the $7500 credit. Thank you Greg Kinar
Trang Tran	1/3/2023 21:50	I am expressing discontent and the hypocrisy of not allowing the model Y to be classified as the SUV that it is. This is blantantly excluding cars that are helping out goals of going EV and can get a range of over 300 miles. This is ludicrous and do not understand the politics of this. Trang Tran 27603 Guthrie Ridge Ln Katy, TX 77494 Sent from my iPhone
Patrick H Ryan	1/3/2023 21:50	I am writing to express my extreme disappointment that the Tesla Model Y, a mass efficient and environmentally friendly vehicle, does not qualify for the $7,500 electric vehicle tax credit. As a five seater, the Model Y serves a similar purpose to other SUVs that do qualify for the credit, yet it is unfairly excluded due to its fully electric powertrain. It makes no sense to me that other five seater vehicles, including hybrids that still produce emissions, are eligible for the credit while the Model Y is not. This seems like a punishment for the Model Y's efficiency and commitment to reducing pollution in our cities. I strongly urge the IRS to reconsider its evaluation criteria for the electric vehicle tax credit and to include the Model Y in the SUV category as it rightfully belongs. The Model Y and other mass efficient electric vehicles like it should be encouraged and rewarded, not penalized, for their positive impact on the environment. Sincerely, Patrick Ryan

Name	DateTimeReceived	Body.TextBody
James Moon	1/3/2023 21:51	I think Tesla Model Y 5 seater should be included and silly that it's not from the beginning. It is not right, Tesla Model Y 5 seater does not get $7,500 when a 22 mpg Jeep Wrangler gets $7,500. Tesla Model Y is fully electric and far more environment friendly than any hybrid cars! James Moon, CLU®, ChFC® President CA Ins. Lic.# 0669815 GPS Insurance & Financial Services, Inc. 1537 Rancho Hills Drive Chino Hills, CA 91709 C: (714) 458-5475
Mark Brassette	1/3/2023 21:51	The requirement to have a removeable or folding rear seat to qualify as an suv for the rebate does not make sense. A Model Y for example, regardless of 5 seat or 7 seat variant should be an suv and qualify for the rebate accordingly. Mark Brassette
Paul Stephen	1/3/2023 21:52	Model Y not included for credit does not seem to be fair. It makes common man feel that there is some politics here.
Manjunath S Hegde	1/3/2023 21:52	Hello, Tesla Model Y is the highest selling fully electric SUV in the US and it is a shame that the 5 seater version is not considered in SUV category to receive tax credit, this goes against the principles of this tax law. Please fix this asap and allow Tesla model Y 5 seater to be claimed as SUV. It is also appalling to see many gas guzzling hybrid cars/SUVs with small batteries eligible for credit. They should not be included. Thank you, Manju H Sent from my iPhone
Devin Pinney	1/3/2023 21:52	Please reconsider 3-wheeled autocycles. Vehicles like the Aptera are even more efficient, more environmentally friendly, and will be more American made than any other car. Also it is a mistake in my opinion that a Tesla Model Y 5 seater does not qualify while a large, inefficient Jeep, does. Still 5 seats, both suvs.
Hugo H. Cardet	1/3/2023 21:52	the 80k limit
Shainil Shah	1/3/2023 21:52	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. By prioritizing incentives for gas-guzzling vehicles (22 mpg Jeep) and non-EVS, we are hindering the growth and success of American companies like Tesla that are at the forefront of clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g. Tesla). It is vital that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Shainil Shah
Michael Kenoyer	1/3/2023 21:53	If the goal is to incentivize purchase of electric vehicles then eliminating that credit for the most efficient and most popular SUV EV in the world is nonsensical. Please do the right thing. Thanks Michael Kenoyer 4601 Candle Ridge Dr, Austin, TX 78731 -- -Michael Michael Kenoyer Inventor 4601 Candle Ridge Dr Austin, TX 78731 1-512-902-7002 mkenoyer@gmail.com<mailto:mkenoyer@gmail.com>
Pepe Campello	1/3/2023 21:53	seater). Also don't understand how the model y wasnt considered an SUV. Please make the right thing and fix this for the benefit and sustainability of our country Thank you, Jose Campello

Name	DateTimeReceived	Body.TextBody
TomAndBarb Sanders	1/3/2023 21:53	hybrid cars that burn gas and then exclude full electric vehicles! You include cars smaller than the Model Y 5 seat as SUVs and then say the Model Y is only eligible if it has 7 seats (and you have to pay 10000 more to get it). You include cars made in Mexico and then exclude a fully made in America car. Is this because Elon said to vote Republican or you don't like his tweets? This is the most ridiculous and corrupt policy I've seen come out of the IRS. I want to know how you could possibly have come to this decision. I'll be waiting to hear what you have to say. Tom Sanders 620 W Lemon St Lancaster PA Tombarbsand@yahoo.com Sent from my iPhone
Owen Sparks	1/3/2023 21:53	Hello, The qualifications for the EV tax credit in the inflation reduction act are unfair and need to be changed. The Tesla Model Y LR and Mustang Mach E are both considered SUV's by the EPA, but not by the IRS... why is that so? Do not penalize vehicles that are lighter and more efficient. Do not give incentives to hybrid vehicles with tiny electric range. Do right by the consumer. Thank you, Owen Sparks.
Benjamin Jack Crandall	1/3/2023 21:54	Dear IRS rules administrator, I urge you to add the five seat Tesla Model Y to the vehicles eligible for the $7,500 tax credit at a price point up to $80,000 MSRP. I am deeply troubled by the recent IRS determination of which Electric Vehicles qualify for the $7,500 tax credit. Apparently, consumers can purchase a plug-in hybrid Jeep that gets 20mpg and has only 21 miles of electric range, and that vehicle qualifies for $7,500 tax credit. At the same time, a 5-seat Tesla Model Y which has 113 MPGe and 330 miles of electric range gets nothing!! Just because of some bizarre rules around weight and/or vehicle clearance?! Vehicles should not be punished because they are efficient with weight! And cargo/passenger space is a far more relevant metric for most consumers than clearance/approach angle/etc., especially if we want the maximum number of people and cargo carried by EVs. The current determination goes exactly counter to the spirit of the law. This law is supposed to reward shifting our fleet to EVs, but it instead rewards the companies that are dragging their feet while punishing the leader in the EV revolution. This needs a significant change and fast, before too much market damage occurs. Sincerely, Benjamin Crandall 541-515-9185
Hardy, Scott	1/3/2023 21:54	The way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [cid:image001.png@01D91FBD.DB56F750] Two main issues that are causing this: o The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. o On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: o Remove incentives for all hybrid vehicles and only have them apply to pure EVs. o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. At best, this current categorization is negligent and/or incompetent. At worst, it's corruption.
T Thul	1/3/2023 21:54	I want to buy an EV model Y Tesla. AWD 5 seater… does it qualify? I refuse to purchase anything else. Sent from: Tom Thul, 651-755-8394,
Tony McIntosh	1/3/2023 21:55	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning On Tue, Jan 3, 2023, 3:02 PM Tony McIntosh <tmcintosh@idiq.com<mailto:tmcintosh@idiq.com>> wrote: Hybrids or any car that uses gas should NOT qualify for the 2023 EV tax credit. Thank you for your attention to this matter

Name	DateTimeReceived	Body.TextBody
Brett Gardner	1/3/2023 21:55	Please reconsider classifying the Tesla Model Y 5 seat option and the Ford Mach E as SUVs for the IRA tax credit cap of $80,000. These cars are clearly SUVs, are categorized as such by the EPA, and are highly efficient fully electric vehicles, and thus deserve the full tax credit in the spirit of the relevant law. Hybrids like the Jeep Wrangler 4xe are NOT in this spirit. These get less than 30 mpg and have little to no electric ranges. Thank you Brett Gardner
Charles Hogue	1/3/2023 21:55	To say that the Tesla Model Y 5 seat SUV does not qualify for the EV tax credit, while other Hybrid (GAS) 5 seat SUV's do qualify is just wrong. Please consider correcting this oversight. Charles Hogue
Ted Wunderlich	1/3/2023 21:55	Please consider making more coherent rules regarding the EV definitions. You have what appears to be unintentional incentives occurring that are not internally consistent. The spirit of this legislation was to incentivize EV sales through lowering the price of these high priced vehicles. Arbitrarily excluding certain sub variants of SUVs is such a cliche government mistake. I hope we can do better and use this feedback effectively. You've got some plug in hybrids receiving credits while full EVs sit on the sideline based on subtle and arbitrary guidelines. This extends to GM, VW, Ford and Tesla. Thank you for your time. Ted W.
Brad McCarty	1/3/2023 21:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thank you. Brad McCarty 405.301.1506
Alex Li	1/3/2023 21:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Additionally, the inclusion of any hybrids doesn't make sense to me if this is supposed to be an EV tax credit. Sincerely, Alex Li
Missael Macedo	1/3/2023 21:55	This EV tax credit that went into effect needs to include vehicles that are full electric such as the Tesla Model Y and the Ford Mustang Mach E. It makes no sense that hybrids that utilize fossil fuels and are not anywhere near as efficient should qualify. If the government's intention is to stimulate the transition to EVs, then the tax credit should be inclusive of EVs that make sense for the environment and if the intent is to reduce the effect of inflation then this would subsidize that effect as well. Kind regards, Missael
Taylor Hoffmann	1/3/2023 21:55	sustainable energy. A jeep should not qualify while the tesla model Y and Mach e doesn't. EPA considers tesla model Y and Mach e as SUVs. You need to be fair. This bill was meant to help the transition to EVs. This is why people have no faith in the government anymore, this appears to be corruption.
Tony McIntosh	1/3/2023 21:56	tesla Model Y 5 seater should be included and silly that it's not from the beginning Sent from my T-Mobile 5G Device Get Outlook for Android<https://aka.ms/AAb9ysg> _____ From: Tony McIntosh <tmcintosh@idiq.com> Sent: Tuesday, January 3, 2023 3:02:05 PM To: pra.comments@irs.gov <pra.comments@irs.gov> Cc: johnna@teslarati.com <johnna@teslarati.com> Subject: OMB Control No. 1545-2137 Hybrids or any car that uses gas should NOT qualify for the 2023 EV tax credit. Thank you for your attention to this matter

Name	DateTimeReceived	Body.TextBody
		Re: Comments on Credits for Clean Vehicles From Dr. Cynthia Calongne 4820 Halter Ct Colorado Springs, CO 80922 calongne@pcisys.net<mailto:calongne@pcisys.net> Dear Andres Garcia, Our goal in the U.S. is to encourage consumers to buy Electric Vehicles and to offer them a tax credit for making good choices. The Tesla Model Y with a SUV form factor was excluded from the credit, yet combining passengers on trips is a desired goal in an energy efficient future. The list of vehicles that qualify for an EV tax credit do not include all of the EV vehicles. On page 4 at the bottom of the page in the document linked to the right, it reads: https://www.irs.gov/pub/irs-drop/n-22-46.pdf "Section 13401(c) of the IRA adds new § 30D(d)(6) to the Code, which includes in the definition of the term “new clean vehicle” applicable to vehicles placed in service after December 31, 2022, any “new qualified fuel cell motor vehicle” (as defined in § 30B(b)(3)) that meets the requirements under § 30D(d)(1)(G) and (H)." My Comment and Request: Please add the Tesla Module Y with a SUV form factor as it has a qualified fuel cell and meets the requirements of § 30D(d)(1)(G) and (H). In 2023, please update it to add the Tesla Truck when it becomes available in 2023 for consumers. Over a million consumers have placed an order for the truck and we do not want to exclude it from the Tax credit.
Dr. Cynthia Calongne	1/3/2023 21:57	Many thanks for your support and thoughtfulness. We wish you the very best in your future work!
		Hi, I'm concerned about the qualifications for the EV incentives in the Inflation Reduction Act. It seems that rather arbitrary qualifications have removed the incentives for popular pure EVs (such as Tesla's 5-seat Model Y which I own and have always considered an SUV) and Ford's electric Mach-E. There are many hybrids getting the incentive that use a battery that costs less than $1,500 and contributes less than 35 miles of electric range, whereas pure EVs with much more expensive batteries to produce and 300+ miles of electric range are getting left out. In the spirit of the original purpose of EV incentives, I believe it would be fair to include cars like the Tesla Model Y and the Mach-E. These are very popular vehicles among prospective EV buyers and I believe it would go a long way toward transitioning America's automotives to electric power. Please reconsider. Thank you for allowing a method for us to leave a comment on the matter. Sincerely, -- Tommy Nelson
Tommy Nelson	1/3/2023 21:57	
		Mr. Andres Garcia IRS RM 6526 Dear Sir, Thank you for offering this opportunity for citizens to respond to a monumental policy. We would appreciate the consideration of inclusion of Tesla Model Y 5 seater in the list of Qualified Plug in Electrical Vehicles for the Infaltion Reduction Act Tax Credit with a maximum limit of $80,000. While several models of foreign brand hybrid SUV qualifed for the IRA credit, Tesla Model Y 5 seater, a popular family full EV SUV is disqualified based on some outdated technical measurement. I believe the disqualification is truely against the original intention of IRA, and against the goal of transitioning America into an EV future. This current list of qaulified vehicles actually favors hybrid SUV, which is only unecessarily prolong the antiquated ICE vehicle while unfairly make a full EV, and most fully-American made by any measure at market disadvantage. The qualification can and should be amended to ensure the original intent of IRA, which I beleive is to secure American leadership in future EV space, is carried out. Best Regards, Michael Chang --- 本郵件來自HiNet WebMail ---
Michael Chang	1/3/2023 21:57	

Name	DateTimeReceived	Body.TextBody
dmarquis515@gmail.com	1/3/2023 21:57	To whom it may concern, The new Inflation Reduction Act is supposedly a law to help support a transition to electric vehicles. However, it seems like gas cars with very small batteries are qualifying for the same, or more, credit than other vehicles that are 100% battery powered. This makes no sense, this law is helping support more gas cars. Under no reasonable interpretation of this law should gas cars with smaller batteries qualify for the same amount of credit as a Tesla Model Y or Ford Mach E. Ford & Tesla spend $10,000 to $15,000 for the batteries to power these vehicles but a similar size gas- hybrid (only 25 miles of electric range) has a battery that cost only $750 - $1000. Why is the American tax payer paying $7,500 for batteries that cost substantially less? This doesn't make fiscal sense, nor does it support the IRA mission to transition to electric transport. Under no circumstances should any gas-hybrid vehicle qualify for the full $7,500 tax credit when a fully electric Tesla Model Y or Ford Mach E not qualify at all. The only logical solution is to either allow all Tesla Model Y & Ford MachE to qualify for the credit up to $80,000 purchase price or cut the subsidy in full or pro rata for any gas hybrid.
Charlie Fox	1/3/2023 21:57	Splitting Model Y by 7-seat and 5-seat makes no sense. If you are using weight as a requirement for SUV versus sedan you take away from a higher efficiency Model Y and give credit to low efficiency VW or Ford with less mileage. I could get into it but your process seems problematic. It’s hard not to call the process just corrupt and I will drop it. And generally I really disagree with having plugins on the list. I know the law allows it but all the studies in the UK showed that people take the credit but don’t bother plugging them in. Charlie Fox Goodyear AZ -- Charlie Fox ~Wisdom requires a flexible mind. - Dan Carlin<http://www.dancarlin.com/>
Surya	1/3/2023 21:58	How are plug hybrids getting incentive vs battery electric vehicles? Plug in hybrids which provide 20 miles range on battery qualify for $7500 - Jeep Wrangler EV While a Tesla model Y with 300 plus range on battery does not qualify. I'm confused about the intention of the IRA act. It seems more to be for helping ICE vehicle manufactures rather than pure electric car manufactures. Please reconsider including plug in hybrids. Thanks
Qun	1/3/2023 21:58	Dear IRS, I was very surprised seeing that the compact SUV Tesla Mode Y (5 seater) was disqualified for the EV credit of IRA, while even some gas hybrid with much less EV range and similar size are qualified for the credit. This is completely against the spirit of supporting sustainability. Plus, Tesla is the most American made car, embodied American ingenuity, opennes their patents, led the industry to electrification. Regards, Qun Zuo American citizen, in the state of Florida Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Stephen F. Rufer	1/3/2023 21:58	electric vehicle like the Ford Mustang MachE and 5-seat Tesla model Y. There is no rational basis for a 7-seat Model Y to be eligible, but not the lighter and even more-efficient 5 seat (which is the same car). Especially when some Volkswagen id4's, a much less-efficient vehicle, are included. And VW's credit for the same car depends on whether it's 2-wheel or 4-wheel drive, when both are the same car. I am hoping these inequities can be corrected. More Model Y's and fewer low-efficiency pllulg-ins should be eligible. Stephen F. Rufer 3110 Pebble Shores Drive Fergus Falls, MN 56537 w. direct 218-998-9408 w. switchboard 218-736-5493 fax 218-736-3950 cell 218-205-1920 email work: s.rufer@pemlaw.com email home sfrufer@mac.com
jase	1/3/2023 21:58	Happy new year to all. Please fix this as it is messed up. If anything, Tesla's should get a bigger credit vs plug-in hybrid but at a minimum, the same credit regardless of the variant. Model Y is an SUV, whether it is 5 seat or 7. Tesla is an American brand. I'm writing to the IRS in America to help make this fair for Americans. As it stands, German plug-ins and EV seem better off, makes no sense. [cid:46637809-2d0b-4bd9-8185-7ac848a46f6f] Appreciate your help in rectifying. thanks J
Mohammad Al-Gahmi	1/3/2023 21:58	To Whom It May Concern, It is an utter shame that a $7500 tax credit is being given to gas vehicles with minor electric mileage, but not to a full electric vehicle with 300+ mile range such as the Tesla Model Y (5 seat). This is not the intention of the bill nor does it serve the future of our country where we want to transition to an electric future and compete and win over China. With this, we our discouraging innovation and punishing American innovators. As an American citizen and a tax payer, I ask you to reverse your decision on not including the Tesla Model Y (5 seat) on the $80,000 limit (categorized by EPA as a SUV), as well as for any electric SUV of any company treated similarly. I also ask that you reverse your decision on including half measure gas guzzling hybrids with very low electric range from getting the tax credit. The future requires full commitment on EVs, not lousy products that only serve to keep the status quo with fossil fuel vehicles. Thank you, Mohammad
CCM Bay	1/3/2023 21:58	Good Evening, IRS: It is my understanding that you have requested public commentary, per the issue in accordance with OMB Control No 1545-2137. Thank you for requesting public comments on this matter and opening appropriate dialogue. I applaud the Biden Administration, and previous Administrations, for advancing interest in Electric Vehicles and, specifically, Electric Vehicle Credits (hereafter, EVC or EVCs), and I am contacting you in regard to EVCs. However, there appears to be clear and obvious disparity among entities receiving such credits, even though they wholly qualify for EVCs, per government-generated criteria set forth for companies. It further appears that America's foremost, pioneering EV entity, TESLA, has been overlooked, at best-- or purposefully disenfranchised, at worst. As this is the case, at present, Tesla's customers and investors are thusly disenfranchised. For a specific example, as many citizens have already pointed out, the Tesla Model Y 5-seater is not included in EV credits; obviously, this EV should be included. Finally, I would suggest: (1) any Tesla vehicle which satisfies criteria for inclusion should be included, upon, or before, the close of your public commentary review - or- within 60 days of Tesla providing sufficient notice of various vehicles meeting critera for inclusion-- whichever occurs first; (2) any entity or person which had been previously disincluded, will become eligible for retroactive rebate credit. This application for retroactive credit should be as simple as submitting a single form, online, to the IRS; (3) In the event a new form needs to be generated by the IRS, addressing retroactive credit, immediately create such, and submit public notice of availability through appropriate channels, upon form publication on the IRS.gov website, and further send notification direclty to TESLA. Thank you for your time and attention to this matter. Professionally, Leilani M. Mari, MA
Michael Hazen	1/3/2023 21:59	Hello Please consider including the Tesla Model Y 5 Seat configuration for the $80k tax credit cap since it is an SUV and is categorized as an SUV by the EPA. Thank you, Michael Hazen

Name	DateTimeReceived	Body.TextBody
Kurt Mueller	1/3/2023 21:59	The electric vehicle tax credit system as recently amended prioritizes the wrong factors. All of my suggestions here factor in the vehicle's embodied energy & associated carbon footprint from its initial manufacturing and the same for its fuel. 1) Hybrid's benefit to reducing global warming is near zero once all factors are included (likely gas vs charging use, battery costs only $1k, etc…), and should not have any tax credit. 2) Real-world testing has shown that PHEVs role in reducing emissions has been dramatically overestimated. According to research by The International Council on Clean Transportation (ICCT), "PHEV fuel consumption and tail-pipe CO2 emissions during real-world driving, on average, are approximately two to four times higher than type-approval values."2 Additionally, it is difficult to justify such a large credit for low-capacity PHEVs. Bloomberg New Energy Finance estimates electric vehicle batteries cost $132 per kilowatt hour,3 so 7 kilowatt hours would cost just $924. A lower emission fully-electric vehicle requires 50-100+ kilowatt hours of battery capacity, putting battery costs at $6,600 to $13,200. Treating these vehicles which have such different costs and emissions profiles as identical under the proposed credit structure is untenable. 3) Automakers would not be incentivized to produce the fully-electric vehicles that are needed to truly make a difference in the emissions in our cities, in the health of our citizens, and in the economic prosperity of our country. We would cede the opportunity to lead in clean vehicles to countries like China while we toil away billions of taxpayer dollars on inefficient half-measures. 3) SUV definition should be based on a minimum height, and weight. It should NOT be based on number seats. 4) Mach E and model Y unless too expensive should all be eligible for the SUV rebate of $7,500. No rebate for hybrids.
Feng L	1/3/2023 22:00	Hello, I'm writing to express my opposition to your recent decision on EV credit criteria that excluded Tesla model Y from $7500 credit rebate. Tesla Y is a SUV and it's all EV, there is no difference of 5-seat from 7- seat in terms of size, please do not make them two different categories. Tesla is American car , the best in the world. The government has no reason to discriminate it while favor foreign or gas/electricity hybrid vehicles. Thank you. Feng Luo From Yorktown Heights, NY Sent from my iPhone
Lari Heinonen	1/3/2023 22:00	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Lari Heinonen
Sheila Karlson	1/3/2023 22:00	Dear Andre Garcia, We have reviewed the IRS electric vehicle tax qualifications that have recently been published for the Inflation Reduction Act. As a consumer that would like to purchase a fully electric car, I was very disappointed that models that are the most American made (Tesla Model Ys) were excluded and fossil fuel hybrid vehicles were included. As this goes directly against President Biden's focus to reduce our use of fossil fuels and the climate problems we are facing because of the ICE and hybrid vehicles, it is alarming that you have chosen to identify a SUV as only a 7 seater vehicle. The DMV at of each state identifies these vehicles as Utility Vehicles. Why would the IRS go against the DMVs classification? Please reconsider and help us save our planet. Sincerely, Sheila Karlson
Anoop Patel	1/3/2023 22:00	There is a clear bias against Tesla Motors. Please provide an explanation why a hybrid car receives the full $7500 tax credit while most Tesla Model Ys do not. Tesla is the most American manufacturer yet for some reason is treated worse than most European and South Korea manufacturers. I would prefer that you set very strict msrp, weight, and domestic sourcing requirements and publicly state this. -Anoop Patel sent from my phone
Robert Sotirin	1/3/2023 22:01	Dear IRS: I would like to point out that the current plan that disallows the Tesla Model Y 5 passenger SUV from being included in the $7500 tax advantage is not incentivizing the transition to electric vehicles as intended. Less efficient vehicles qualify for the tax advantage where the US built,US based Tesla somehow does not as a 5-passenger SUV. This is an obvious blunder that needs to be corrected . Robert Sotirin

Name	DateTimeReceived	Body.TextBody
Titan Miller	1/3/2023 22:01	To whom it may concern, I am writing to express my concern about the inequity of the electric vehicle tax incentive as it pertains to the Tesla Model Y. Specifically, I am troubled by the fact that the 5 seat version of the Model Y is only eligible for the tax incentive if it is priced at or under $55,000, while the 7 seat version can be priced up to $80,000 and still qualify. In my view, this policy creates an unfair situation for consumers who may prefer the 5 seat version of the Model Y, but are unable to afford the higher price point. It also seems to go against the goal of the electric vehicle tax incentive, which is to encourage the adoption of cleaner, more efficient forms of transportation. I strongly urge the IRS to reconsider this policy and to make the electric vehicle tax incentive available to all versions of the Tesla Model Y, regardless of seating capacity or price point. Such a change would help to promote the widespread adoption of clean, efficient transportation and combat climate change, while also being more fair to consumers. Thank you for your attention to this important issue. Sincerely,
Tim OConnor	1/3/2023 22:02	The Tesla Model Y 5 seater is considered an SUV by the NHTSA, and should be considered an SUV eligible for the Inflation Reduction Act tax credit. Anything less demonstrates an obvious bias against Tesla, a US company. Thank you, Tim O'Connor
Geral	1/3/2023 22:02	Dear IRS and Andres Garcia, All variants of the Tesla Model Y are SUVs and should receive the full incentive under the Inflation Reduction Act. All Tesla Model Y variants including the five-seat options are all-electric, function as an SUV, and meet the requirements of being manufactured in the USA. Please modify your qualifications to include all variants of the Tesla Model Y as applicable under the $80,000 MSRP limit. Sincerely, Geral Hays
Mike Houston	1/3/2023 22:03	Writing regarding the oddly biased tax credit rules that reward monster suv hybrids and penalize fully electric Tesla model y's Sure give the hybrids the credit. But also give it to the teslas! They're who started the ev revolution!
Anil Sharma	1/3/2023 22:03	Dear IRS, We are writing to inform you that we are requesting that the 5-seater Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor should be eligible for the $7,500 tax credit. We believe that this SUV is not only a great choice for families and individuals but that it will also provide financial incentives to those looking to purchase one. The SUV has numerous benefits to its owners, such as its low operating cost, fuel efficiency, and safety features. Additionally, its no to low emissions makes it an extremely eco-friendly option, which is becoming increasingly important in today's environment. EPA does categorize this Vehicle as SUV. We hope that you will consider our request and that you see the value of the 5-seater Model Y as SUV. Anil Sharma Sandhya Sharma
Andrew Breithaupt	1/3/2023 22:03	Hello, Tesla Model Y 5 seater SUV should definitely be included in the $7500.00 IRA incentive. Regards, Andrew Breithaupt Newton, MA
Austin Propst	1/3/2023 22:03	I'm writing to formally express my concern over GASOLINE vehicles with tiny batteries being set to receive, in many instances, greater EV tax credits than counterpart 100% EV vehicles. I'm particularly concerned with why the 5-seat Tesla Model Y (the best selling 100% EV SUV in the world!) would not be categorized under the SUV ($80k cap limit), when comparable and some smaller 5 seat vehicles are captured under this cap (VW ID.4). Both the EPA and NHTSA both classify the 5-seat Model Y as an SUV. Why doesn't the IRS? Instead we are paying a $7,500 EV tax credit for a gas guzzling Jeep Wrangler hybrid? This makes ZERO sense and completely goes against the reason and premise behind the IRA. Aren't we supposed to be encouraging the purchase of EVs? Why does this have to be so complicated anyway? All SUVs should receive the same cap and all sedans should receive the same cap. Are you saying the 5-seat Model Y is a Sedan? It's sole existence was brought about to NOT be a sedan, built off the Model 3. The same goes for the Ford Mach-E. This too is an SUV. This needs to be corrected immediately. Thank you, Austin

Name	DateTimeReceived	Body.TextBody
Paul Straznickas	1/3/2023 22:03	There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program. Both Tesla Model Y and Ford Mustang Mach-E should be considered SUVs. For example: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Thank you, Paul Straznickas
R Lewis	1/3/2023 22:03	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Thank You
Ren C	1/3/2023 22:03	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Don	1/3/2023 22:04	credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 Because of minimum weight and height requirements for SUV classification, certain EVs are currently being disqualified from receiving the tax credit. The most egregious examples of this are the Tesla Model Y 5 seat variant and the Mach-E in all but its most basic forms. That the former vehicle is excluded is especially incredulous since it is by far the best selling EV in the USA and the world AND it is the most American-made car in existence (see https://www.businessinsider.com/tesla-model-y-3-most-american-made-car-2022-6). Because these vehicles are classified by the IRS as sedans, even though the EPA classifies them as SUVs, they are IRA-eligible only if their price is below $55,000, which they are not. However, the weight and height classification rules for SUVs are outdated, do not represent real world and common sense classification, and when implemented for the IRA, lead to many paradoxical situations that are counter to one of the primary goals of the IRA, namely to combat climate change by increasing EV adoption and thus reducing greenhouse gas emmissions. The two aforementioned vehicles are effectively being penalized for being either too light or too low to the ground (or both). This makes no logical sense; wouldn't low weight and low drag (a result of being lower to the ground) be desirable traits in a car when determining it's effectiveness in combatting climate change, as they make the vehicle more efficient? Other vehicles, such as Jeep and Ford Escape hybrids, qualify for the full tax credit, despite the fact that they are far less efficient and actually produce just as much, if not more, greenhouse gas emissions than standard ICE vehicles, and obviously far more than full BEVs. See Plug-in hybrids are a 'wolf in sheep's clothing'<https://www.bbc.com/news/science-environment-54170207> . IRA tax credit dollars are thus being used to subsidize vehicles that do not help in the fight against climate change, and by exclusion, penalize vehicles that do. This is not the intent of the tax credit, and this is not how I want my tax dollars to be spent. Please see the following for other specific examples of the IRS classifications causing illogical and counter-productive situations with the application of the credit: https://twitter.com/farzyness/status/1609651117356351488?s=20 https://twitter.com/farzyness/status/1610306668910489605?s=20 https://twitter.com/farzyness/status/1609953499592155144?s=20

Name	DateTimeReceived	Body.TextBody
James Pelletier	1/3/2023 22:04	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, James Pelletier
JC Stites	1/3/2023 22:05	The Tesla Model Y 5-seater should be included in the auto receiving a $7,500 tax credit, otherwise, you are incentivizing people to purchase larger, less efficient vehicles, which is exactly contrary to the goal of the credit. -- Thanks for your consideration. JC Stites | CEO Autodemo.com<https://Autodemo.com> [https://ci3.googleusercontent.com/mail-sig/AIorK4yX-kUIvz5u9d3dJ-L9Rqez2Hr4znrpIDY6nlbmAZryaPbt86JTdIWCj4v3otIQVvTmHFp_kw-SnWFHwMYGlkeUuWsjT8Kk-ndIBpcilQ] Connect on LinkedIn<https://www.linkedin.com/in/jc-stites-b1892550/> or Twitter<https://twitter.com/johnclaystites>.
Ed Chartrand	1/3/2023 22:05	The qualifications published make no sense. The law does not delineate any difference for qualifying that is based on number of seats, yet that is the only difference between the 7 vs 5 seat Tesla model Y. And to make things worse there are other EVs that have only 5 seats that qualify for $7,500 credit. They need to allow the tesla model y 5 seaters under $80k a $7,500 credit, there is no logical reason not to. And if they don't they need to give what logic they are using to exclude it (other than tesla not being a union supporting company that has donated to the current chief executives political party) -Ed
Mitch Davis	1/3/2023 22:05	It's my understanding the purpose of the Inflation Reduction Act bill is to accelerate electric vehicle adoption, shift critical supply chains back to North America, and increase American jobs. However, the criteria as it currently stands does not incentivize these desired results. For example, the Tesla Model Y 5 seat does not qualify as an SUV while there are 5 other hybrid (gas cars) with 5 seats that do qualify. While I fundamentally disagree with funding hybrid vehicles when the technology already exists for full EVs, I would rather focus my feedback on ensuring parity in criteria across all vehicle makers and types. If these 5-seat hybrid SUV vehicles qualify for the credit, then the Tesla Model Y 5 seat most certainly should. EPA and NHTSA both label the 5 seat Model Y as an SUV. Tesla is the most American (made) car company as defined by Cars.com. Tesla has made, and will continue to make, unparalleled investments in charging infrastructure for Americans. Tesla invested in electric vehicles well over a decade ago, at great financial risk, when all other legacy auto companies actively fought against EVs. The bill should not be intended to help legacy autos "catch up" to Tesla, but to instead accelerate the production and adoption of American made EVs.
Darren Fisher	1/3/2023 22:06	There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. The Model Y has 100 liters more cargo space than the Cherokee 4xe. The Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the Model Y doesn't get access to the credit but the Jeep 4xe does. Also, the VW ID.4, which has about the same size as the Model Y and Mach-E, is being considered a SUV and getting access to the tax credit for a price of up to $80,000. If the purpose of the bill is to encourage sales of more efficient vehicles and Tesla manufactures the most efficient, safest and the greatest number of EVs, then it would enable greater EV adoption to make the Model Y eligible for the tax credit. Thank you for your consideration, Darren Fisher

Name	DateTimeReceived	Body.TextBody
Abhinav Vora	1/3/2023 22:06	I think tesla Model Y 5 seater should be included in the EV tax credit and silly that it's not from the beginning. Abhinav
Acheson Cheryl	1/3/2023 22:07	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Tesla model y (5 seat) somehow not eligible as suv and the $80k limit, but ford escape phev and Jeep phev and foreign made EV on lease are qualified for the full $7.5k credit. Thank you, Cheryl Acheson Park City, UT
Jose Alcid	1/3/2023 22:07	Dear Andres Garcia, The whole point of the EV tax credit is to incentivize the American people to buy electric vehicles, to help tackle climate change. Vehicles like the Tesla Model Y and Ford Mach-E, with no 3rd row seating, should be eligible to get the full $7,500 tax credit. Please revise and include these fully EV vehicles. Thank you, Jose A.
Bryant Tran	1/3/2023 22:08	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr Andres Garcia, I am writing to express my disgust regarding the unfair application of the new $7,500 tax credit given for electric vehicles in the Inflation Reduction Act (IRA). It is completely unacceptable that this credit is being incentivized based on seat configuration, gross weight, or vehicle class (Sedan vs SUV). In its current state it incentivises heavier, less efficient vehicles with smaller battery packs.This is a clear discrimination against certain types of vehicles and goes against the principles of this law. The tax credit should also only apply to pure electric vehicles, as these are the only ones that do not rely on fossil fuels for their propulsion. Plug-in hybrids should be fully excluded from this credit, as they primarily use their gas engines and do not provide the same environmental benefits as pure electric vehicles. All purely electric vehicles, regardless of configuration, should be included. I hope you will take my concerns into consideration and do everything in your power to ensure that the tax credit is applied fairly and only to pure electric vehicles. Sincerely,
Jared Roth	1/3/2023 22:08	Dear IRS, I am writing to express my frustration and distrust regarding the recent tax incentive for electric vehicles. I am particularly concerned that plug-in hybrids are included in this incentive, while the most popular electric vehicle in the world, the Tesla Model Y, is not. I understand that the purpose of this incentive is to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels. However, it seems counterintuitive to include vehicles that still have a combustion engine, and therefore still contribute to air pollution and climate change. Furthermore, the inclusion of a 22 mpg Jeep Wrangler in this incentive seems completely absurd. While I understand that electric versions of this vehicle may be more fuel efficient than their gas-powered counterparts, they are still not as efficient as other pure electric vehicles on the market. I urge the IRS to reconsider the criteria for this incentive and prioritize pure electric vehicles over hybrids and vehicles with low fuel efficiency. This will better align with the goal of promoting sustainable transportation and reducing our carbon footprint. Sincerely, Jared Roth Sent from my iPhone
Lyse de Bourguignon	1/3/2023 22:09	Dear Andres Garcia, Please classify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full $7500 tax credit. Lyse de Bourguignon Sent from my iPhone
Luke Santillo	1/3/2023 22:09	Hi, I've been very interested learning about the Inflation Reduction Act and the many positive impacts it's likely to make. I've been especially interested in the EV tax credit since my family is considering a new car to replace a 2007 Honda. One the the cars we've been researching is the Tesla Model Y and I was very surprised to see the IRS does not consider the Model Y an SUV while the EPA does. The Model Y is one of the the few purely electric vehicles available with a range of more than 300 miles yet it doesn't qualify for the tax credit. Additionally, some hybrid vehicles, like the Jeep Wrangler 4xe, which has a gas engine, and a battery with a 21 mile range, qualify as a hybrid SUV and the full $7500 credit. This doesn't make sense and defeats the purpose of the tax credit. Please use existing vehicle classifications already in use by agencies like the EPA and properly align incentives for true electric vehicles like the Model Y. Thanks,

Name	DateTimeReceived	Body.TextBody
Kyle Palacios	1/3/2023 22:10	Please consider categorizing the Tesla Model Y 5 seater as an SUV with an MSRP limit of $80,000. Thank you for your time and consideration, Kyle Kyle Palacios PT, DPT Palacios Correctional Physical Therapy, Inc. (773) 709-0826 kpalacios@ageeto.com<mailto:kpalacios@ageeto.com> CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s)and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are here by notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited. Thank you.
Diane Mayer	1/3/2023 22:10	To whom it may concern, The IRA bill as written is deeply unfair to Battery Electric Vehicles made by Tesla and Ford. To exclude the Model Y 5 Seat and the Mach E while including vehicles that use gas engines and tiny batteries with limited range is just wrong. Please amend the language to include the Model Y 5 seat (defined as an SUV by NHTSA and the EPA) made by the American company that has done more than anyone to further the transition to sustainable energy: Tesla. Ford should also be included for the Mach E. Please do not include hybrids as this only helps oil companies. Please know that my family voted for President Biden. We did so because of our concern for stopping climate change, primarily. I am disappointed with the administration over their disgraceful treatment of Tesla and Elon Musk. We will not continue to support a political party that seeks to hinder the innovation and brilliance of Tesla- since they are actually making meaningful progress in the fight against climate change. Thank you. Diane Mayer
Alex LaVelle	1/3/2023 22:10	To whom it concerns, I was disappointed in the execution of the Electric Vehicle Tax Credit of the Inflation Reduction Act. I believe that the implementation did not meet the intent of the Act. It also incentivizes suboptimal consumer and producer behavior thus: Makes incorrect assumptions for SUV or not an SUV (a seven-seat variant of a Tesla Model Y is not fundamentally different from the 5 seat variant) Disproportionally advantages Hybrid vehicles compared to their EV counterparts. This is a massive economic policy with profound implication for America's future for building and driving a sustainable future. Alex LaVelle 803-840-2784
Bart Karlson	1/3/2023 22:10	Mr. Andre Garcia, I am sending you this email regarding the electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the inflation reduction act's qualified cars for the EV incentive. Some variants of the Tesla model Y and the Ford mustang Mach-E will not receive any incentives from the IRA at all, yet some vehicles that use fossil fuels will. This does not align with the wishes of our President and Congress. As a consumer who wishes to purchase a new electric vehicle, it is disappointing that the IRS definition of what constitutes an SUV does not align with the definition of state DMVs in the many states I have lived in. I sincerely hope that you will reconsider and allow ALL the SUVs made by Tesla (Model Y) and Ford (Mach-E) be included in the definition of an SUV for purposes of the $7,500 tax credit. Yours truly, Bart Karlson
John A Perren	1/3/2023 22:10	Representative, Below is a petition currently being signed by over 23k people and growing, there is a huge disconnect with what people want from the EV incentive program and what is clearly being tailored and influenced. This is disappointing. Please fix this. <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> [cid:1d53afd6-7bc2-465e-a177-01df5035af1e@namprd09.prod.outlook.com] <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve.

Name	DateTimeReceived	Body.TextBody
Krishna Rayapudi	1/3/2023 22:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Daniel Sullivan	1/3/2023 22:11	I have comments regarding the proposed rule on ev tax credits. It is quite problematic. Firstly, the information being collected may not be relevant or necessary. The forms ask for detailed information about the qualified plug-in electric drive motor vehicles, including make and model, vehicle identification number, and date of sale. It is not clear why this information is necessary for the IRS to fulfill its duties, and there may be more efficient ways for the IRS to collect the information it needs. Secondly, the IRS has not adequately justified the need for the extension of the OMB control number expiration date. The expiration date for this control number is currently set to expire on December 31, 2022, but the IRS is proposing to extend it through December 31, 2023. Without a clear explanation of why this extension is necessary, it is difficult to evaluate the merits of this proposal. Finally, One specific example of how this rule is problematic is the treatment of certain vehicles as SUVs for the purposes of the tax rebate. The Tesla Model Y and Ford Mach E were improperly classified as not being SUVs, while a similar car, the Volkswagen ID.4, was classified as an SUV. SUVs qualify for the tax rebate at a higher sales price, so this classification has a significant impact on the amount of the rebate that individuals and businesses can receive. It is not clear why these vehicles were classified differently, and this lack of consistency undermines the fairness and transparency of the tax rebate program. Thank you for your attention to these comments. Daniel Sullivan, Agoura Hills, CA
Thanh Bui	1/3/2023 22:11	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning Sent from my iPhone
Shayne Rossum	1/3/2023 22:11	The fact the Tesla model Y a fully electric vehicle is not elegible because it is to light seems ridiculous. From my understanding it is considered an SUV by the EPA. Perhaps the IRS has a long history of defining vehicles that I'm not aware of, but from the outside looking on this appears to be politics at its worst.
Jay Couture	1/3/2023 22:12	While I’m glad the government is encouraging more people to go electric, I am confused by the classification criteria applied to a make/model. It seems to encourage inefficient models. Furthermore, hybrids should not be included if they don’t get some higher minimum MPG (e.g. 40). Why is a Tesla model Y with 5 seats not an SUV, but the one with 7 seats is an SUV? why is the VW ID4 an SUV? What were the criteria used for these classifications? I think it should be public and applied to all makes and models in consideration. Thank you for your consideration. Jay Couture
harley fluffmonster	1/3/2023 22:12	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Your consideration of this matter is highly valued. Yours sincerely, Kevin

Name	DateTimeReceived	Body.TextBody
Scott Nyhoff	1/3/2023 22:12	Just wanted to give feedback on the qualifications requirements for the EV credit. It is almost inconceivable to think that vehicle eligibility requirements could've come out this way if there were any good intentions behind this part of the IRA. The biggest wrong here, is giving the $7500 credit to hybrid vehicles that have small range (20 miles, etc) and are other wise existing ICE vehicles. Not only are these vehicles not the future (they are already clearly losing to BEV's), they also do nothing towards a cleaner environment. Secondly, the classification of BEV's between sedan and SUV is clearly not done well. I won't go at length into this topic as there is are better writers that have already written about this in mass, but it would center around they classification of different trims of the Tesla MY, and the Ford Mach-e. Please reconsider this to the point of applying the credit to BEV's and not to hybrids, as well as applying common sense to the classification of BEVs as SUV or sedan. This has rolled out looking like it was written by the UAW and not reviewed by anyone. Thanks for any consideration of this and the rest of the feedback you receive. Scott
johnshaull@gmail.com	1/3/2023 22:12	The Tesla Model Y 5 seater should absolutely receive the electric vehicle tax credit. I lose faith in government when such blatantly political decisions are made. Do something for the good of the country for once. John Shaull California, 92024
James Unterreiner	1/3/2023 22:12	Hello, I am writing to express my disappointment, and requesting you to change this, in your classifying of hybrids with little environmental benefits as eligible for the electric vehicle tax credits. In addition other models like the Tesla model Y are limited or not eligible. Please update this list and make sure to maximize the credits for 100% electric vehicles and limit the credit for hybrids that are still burning fossil fuels. Suggest the more fuel a vehicle burns the more the credit should be limited. Therefore 100% electric gets full credit and hybrid that gets 20MPG receives nothing. Thank you, James
Mike Burt	1/3/2023 22:12	Dear Andres Garcia, Respectfully I wanted an explanation as to why the Tesla Model Y 5 seat variant is not listed at the $80,000 Applicable MSRP Limit for the $7500 EV Tax Credit. I see the 7 seat variant is, but they are the same vehicle, and both considered an SUV. Both by the manufacturer and EPA. I see many other smaller 5 seat SUVs listed with the $80,0000 MSRP Limit, such as the Ford Escape Hybrid with under 40 miles of EV Range, while the pure EV Model Y has 330 miles and is bigger and heavier. I have to believe this must be a simple mistake and needs to be addressed. Sources: Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after Thank you for your time and consideration. -- Mike Burt burt.mike@gmail.com<mailto:burt.mike@gmail.com> 816-787-2414
Kerry Lee	1/3/2023 22:12	To whom it may concern: I'm writing you to ask you to reconsider the classification of the Tesla Model Y 5-seater option as an SUV as it pertains to the Inflation Reduction Act tax credit. The Tesla Model Y 5-seater option is clearly an SUV by size and function, and is classified as an SUV by the U.S. Environmental Protection Agency. Additionally, the Tesla Model Y 5-seater option has a fully-electric powertrain with an over 300-mile range battery and is highly efficient with an EPA fuel efficiency rating of over 100 MPGe. For the aforementioned reasons, please reconsider classifying the Tesla Model Y 5-seater option as an SUV that is eligible for the full $7,500 IRA tax credit. Thank you for your reconsideration and your time. Kerry Lee
marc campanaro	1/3/2023 22:13	Hi With regards to the $7,500 tax credit for electric veichles, I do not understand how a jeep Cherokee hybrid that only gets 21 miles through electric and majority of miles through gas can qualify for the SUV credit at $80,000 price limit , but an all electric Tesla 5 seat Model Y LR SUV does not qualify as an SUV and the $80,000 limit versus $55,000 limit for Non SUVs when the NHTSA classifies this model as an SUV. Does not seem like the intent of the bill is being implemented or interpreted properly. I strongly request you change the 55,000 to 80,000 for the Tesla Model Y 5 seater. I also don't understand what hybrids that use gas as the primary source of energy are included . Marc Campanaro

Name	DateTimeReceived	Body.TextBody
Doug Johnson	1/3/2023 22:13	A major goal of the IRA and the ev tax credits is to help with the transition to a sustainable energy. Vehicles that do not contribute to this direction such as plug-in hybrids should receive minimal credits. These vehicles are not efficient and have very small battery capacity. On the other hand vehicles that are efficient should receive large credits. Examples of these would be the Ford Mustang Mach-E or the Tesla Model Y 5 seater, both BEV's. It is a major slap in the face of two American car manufacturers who have come out with quality BEV's well ahead of other manufacturers. Why are you undercutting the sales of these vehicles? I strongly urge you to change the classification of these two vehicles so they qualify for full tax credits. Thank you. Sincerely yours, Doug Johnson
Matt Franzella	1/3/2023 22:13	Hello, I'd like to voice my complete displeasure at the IRS's vehicle classification for the IRA's electric vehicle tax credit. The classifications defy logic, common sense, and any kind of rationality regarding vehicles. One vehicle, the ID.4, is a sedan but if it is the AWD variant then it is an SUV. For the Tesla Model Y, which I drive, it is even more asinine- the sedan vs SUV designation is based on whether it is a 5 or 7 seat configuration. The IRS should not stand in the way of the American people moving to electric vehicles and toward a sustainable future, which the Biden administration is pushing. The government passed a great bill, but has completely fumbled the execution with these vehicle classifications and the people who suffer are the American consumers. This should be fixed ASAP as every day we don't move toward electric vehicles, fully, is another day lost at a sustainable future. Best, Matt Franzella
Aaron Ampaabeng	1/3/2023 22:13	Hello Just reviewed the new federal EV tax credit for 2023 and below are my key points I feel that need to be changed. 1. This new EV tax credit should only apply to pure electric vehicles only. Hybrids should not be included in the tax credit as study's have shown they not effective in reducing emissions. 2. SUV classifications should be based on what the manufacture classifies the vehicle not not some random rules made up by the IRA to distinguish what vehicles are SUV to be qualified for 80k tax credit. Apart from that everything looks good. Thanks.
Filipe Carvalho	1/3/2023 22:13	Thank you for the opportunity to comment on the EV tax credit. Please see below: 1. I cannot begin to understand why hybrid vehicles receive the full EV credit. EV stands for Electric Vehicles, not Hybrid Cars that in most cases have very little autonomy on their electric batteries and will mostly run on regular gas engines. 2. I do not understand why vehicles like Tesla Y 5 seats, does not classify as a SUV, but a VW ID4 5 seats, with less space does. This not to mention that Tesla is made in the US and VW is made in Mexico. I could give a few more examples like the Ford Mach-E, but not including the Tesla Y 5 seats as a SUV when US EPA classifies it as such, seems like a mistake or a deliberate action to hurt the market leader of a company that many Americans have stocks included in their retirement funds portfolios. 3. I feel frustrated and disappointed that we are using American tax payers money to subsidize hybrid cars and defining rules that penalize American made 100% EV's in benefit of other alternatives that will create jobs, profits and shareholder value outside of the US. Please kindly reconsider the above. Best regards, Filipe Carvalho
Peter T	1/3/2023 22:13	Please include the tesla model y 5 seater variant. The car is built in America and a full electric vehicle. It should be categorized as an suv and the $55k limit doesn't make sense when other hybrid cars get the $80k limit. Thanks, Peter
dplymire@gmail.com	1/3/2023 22:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). David Plymire

Name	DateTimeReceived	Body.TextBody
Trevor Pinion	1/3/2023 22:14	How is there a redundancy on what's classified as an SUV from your standards vs Environmental Protection Agency? The goal is for more range and efficient vehicles , not heavy and less efficient. Volume is what ultimate matters in classification of an EV. Yet "hybrids" which are AWFUL at efficiency, getting 21 miles of range and are in fact an backwards approach to clean energy, get the full $7500 tax credit ? Anyone can put a battery in a car and add an electric motor just to get a $7500 discount. This bill was insanity to begin with and should have never happened. And now the implementation and logic on cherry picking what vehicles qualify is just uterrerly asinine.
Kevin Myers	1/3/2023 22:15	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified. Hybrid should not receive $7500. How on earth Tesla Model Y (5 seat version) not on this list????? That's doesn't make any sense at all. Put aside Joe Bidden poor treatment of the greatest American EV company on earth. Thanks in Advance Kevin
Dan Breeggemann	1/3/2023 22:16	Thanks for taking comments, this is not an easy one, but incredibly important to get this right. It makes no sense that the Tesla Model Y with a third row (7 seats) qualifies as a SUV and a $7500 tax credit for under $80,000, but the Tesla Model Y with two rows (5 seats) is qualified as a car and the credit is for under $55,000. These are both the same exact SUV with a different seat configuration. This doesn't make sense and both should be SUVs with tax credits for under $80k. My understanding is there is a similar issue with the Ford Mach E. There appears to be some strange interpretations of the rules which are going to cause unnecessary issues. The companies may need to just sell 7 seats or engineer some unneeded changes to meet the rules for customers. This is too big of a program with too much money involved for this not to be done right. The future of companies, our country, and our planet are at stake. Thanks for taking comments! Dan Breeggemann 18980 Embers Ave Farmington, MN 55024 Sent from my iPhone
Karim Kanfoudi	1/3/2023 22:16	I'm writing in regards to the recent EV Tax credit and i'm genuinely shocked that some plug in hybrids are getting the full 7.5k credit while the Model Y Long Range doesn't qualify in the 5 seat configuration. As an electric vehicle tax credit it makes absolutely no sense that hybrid cars that run mostly on gas are getting a credit of $7,500 when they've only put in a battery that costs about $500. This is an absolute waste of mine and other taxpayers money- this doesn't help or incnetivse the real purpose of this bill which is for electric cars - and especially not non US brands like BMW that are not even electric. This has to be changed as my family have been waiting to buy a Model Y Long range 5 seat configuration and we are now left in the dark.. Karim Kanfoudi Manhattan Beach, CA +1 310 292 1356
여름햇님이	1/3/2023 22:18	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery It is important to support the adoption of clean energy vehicles in order to create a more sustainable future. Sincerely, su bin.
Scott	1/3/2023 22:18	Dear Andres Garcia, I am writing to express my astonishment and frustration regarding the new tax incentive for electric vehicles, the Qualified Plug-in Electric Vehicle Credit. It's unacceptable that the incentive excludes the fully-electric Tesla Model Y 5-seater as an SUV when the EPA clearly designates it as one. Further frustrating and bewildering is that plug-in hybrids, such as the Jeep Wrangler, are included as an SUV when the Jeep gets a dismal 22 MPG. I believe that incentives should be directed toward promoting the purchase of the most efficient and environmentally-friendly vehicles. The inclusion of the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind such a decision. I urge the IRS to change the Tesla Model Y 5-seater's designation to that of an SUV for the purpose of the Qualified Plug-in Electric Vehicle Credit. Sincerely, Scott Vanover

Name	DateTimeReceived	Body.TextBody
gatica3	1/3/2023 22:18	Mr Andres Garcia. I am writing in support of the tax credit for buying an electric vehicle. As we support the green agenda, some incentive is very persuasive to help people make the change to nonfossil fuel. The electric vehicles are quiet and non polluting. The middle class needs a break. Tesla is the most American made car . The model Y is an SUV, regardless of number of seats or weight. Its lighter weight is even better for the environment. Thank you for your consideration Toni a Marconi Sent from my Verizon, Samsung Galaxy smartphone
Roderick Miles	1/3/2023 22:19	Pursuant to the Inflation Reduction Act (IRA), I ask that the IRS re-review your SUV qualifications and include the Tesla model Y, as the EPA also classifies it as an SUV. Regards, Roderick Miles Sent from my iPad
Shaun King	1/3/2023 22:19	I am writing to express my disappointment in the categorization of which vehicles will receive the $7500 IRA tax credit. If this is supposed to encourage the rapid adoption of electrification and make our planet and our economy greener, then why are PURE EVs not given preference over hybrid vehicles with vastly inferior range? Why has vehicle weight been used as a factor in determining which vehicles are considered SUVs? Why do Tesla Model Ys with seven seats qualify but five seat configurations do not? The cut offs seem completely arbitrary and not aligning with the ultimate goal of rapid transition away from fossil fuels. Thank you, Shaun King
Brian Jameson	1/3/2023 22:19	[illegible] automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Carey Sneska	1/3/2023 22:19	Please classify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This Telsa model is absolutely a SUV and is categorized as such by the EPA. This is a highly efficient fully electric vehicle, and thus deserves the full $7500 tax credit. I own a Tesla Model 3 and wanted to purchase a Tesla Model Y 5 seat vehicles this year under the assumption that I'd get $7500 off. I am appalled that the IRS did not do the right thing and misclassified the Model Y. Now is your chance to correct this oversight and classify this car as a SUV so that hard-working taxpayers can get the full tax credit for the safest, most American made SUV on the planet. Thank you for your consideration. Carey Sneska

Name	DateTimeReceived	Body.TextBody
Joan	1/3/2023 22:19	Dear Sir/Madam, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Joan
Pouria Maleki	1/3/2023 22:19	Dear Andres Garcia, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Pouria Maleki
Nicholas D	1/3/2023 22:19	Further, please correct vehicle classifications. Either 1:1 with EPA or have consistency ex: vehicles smaller than the model Y are SUVs but the model y isn't?
marc campanaro	1/3/2023 22:19	On Tue, Jan 3, 2023 at 10:12 PM marc campanaro <marccampanaro@gmail.com<mailto:marccampanaro@gmail.com>> wrote: Hi With regards to the $7,500 tax credit for electric veichles, I do not understand how a jeep Cherokee hybrid that only gets 21 miles through electric and majority of miles through gas can qualify for the SUV credit at $80,000 price limit , but an all electric Tesla 5 seat Model Y LR SUV does not qualify as an SUV and the $80,000 limit versus $55,000 limit for Non SUVs when the NHTSA classifies this model as an SUV. Does not seem like the intent of the bill is being implemented or interpreted properly. I strongly request you change the 55,000 to 80,000 for the Tesla Model Y 5 seater. I also don't understand what hybrids that use gas as the primary source of energy are included . Marc Campanaro Sent from my iPhone
Jay Amin	1/3/2023 22:19	Hello, Tesla Model Y (5 seater) should be allowed to qualify for $7500 EV tax credit as it is an SUV. It is widely accepted as SUV. Plus it is pure EV and good for the climate. I see some PHEVs eligible as SUV for EV credit even though their mileage is low. Thanks for seeking feedback. Jaykumar Amin
Chuck Wolcott	1/3/2023 22:20	Dear IRS, Please change the IRS regulations so electric SUV's such as the Tesla Model Y Long Range and Ford Mach E qualify for the $7500 tax credit. This was the intent of the Inflation Reduction Act. Fix this as soon as possible. I have an order for a Tesla but can't take delivery until the IRS acts. Thank you. Charles Wolcott 208 850-1078
Anuar Sultashev	1/3/2023 22:21	I believe that the applicable MSRP limit for Tesla Model Y 5-seater was mistakenly set to $55000 and should be changed to $80000. Model Y is as an SUV, just like VW ID.4 which does qualify for $80000 limit. On top of that, Model Y is larger by every dimension and exhibits higher MPGe efficiency. I kindly ask you to reconsider and increase the limit for Tesla Model Y 5-seater version from 55000 to 80000, to ensure a fair competition among OEMs and greater incentive for consumers to move to cleaner transportation. Best regards Anuar
Paul Spradling	1/3/2023 22:21	MPG should be taken into account. A gas car with better MPG than a hybrid deserves the credit more than the hybrid. And a pure EV deserves it more than any gas car (maybe Hummer EV vs most economical car no). Gas guzzling SUVs are qualifying for the credit but Tesla Y/S/X doesn't? That's insane. I don't think there should be a MSRP cap either, it messes up everything. Also, people with higher incomes (but who are still price sensitive) should also be incentivized to get an EV, not disqualified. Limit should be much higher. The credit (amount) should go hand-in-hand with the net positive benefit of the specific car (pure EV better, more efficient better) I'm also seeing you're penalizing because Tesla Model Y is too light to qualify as a SUV. Lighter is better for the environment, come on! Thank you, -- Paul D. Spradling

Name	DateTimeReceived	Body.TextBody
Chris Neil	1/3/2023 22:21	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Christopher Neil Sent from my iPhone
Raymond Yu	1/3/2023 22:22	Dear IRS: Here are some problems with the recent decision to categorize which vehicles qualify for the EV tax credit (I recycled some verbiage from a change.org<http://change.org> petition on this issue, but also edited the text to reflect my personal opinions): * The IRS is not categorizing the Tesla Model Y (5-seater) as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This is a failure by the IRS to properly categorize vehicles. It is also an unfair decision against companies like Tesla that are trying their best to create a sustainable future. Instead, the above decision benefits a dying legacy auto industry by giving them EV tax credits for vehicles that are incredibly inefficient. Instead of funding the next generation of the American economy, taxpayers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. * Categorize the 5-seater Tesla Model Y as an SUV. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original
Sudhir Agir	1/3/2023 22:22	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I hope you reconsider the rules and change them accordingly. Thanks,
Gregg	1/3/2023 22:22	I'm appalled that the Tesla model Y does not qualify as an SUV, and therefore is not eligible for the tax rebate specifically set aside for EV vehicles. This is a terrible corruption that is out in the open. Please fix this
S Sout	1/3/2023 22:22	Hi I am writing about my consumer dissatisfaction about the inflation reduction act's EV tax credit rule. Tesla model y (5 seat) somehow not eligible as suv and the $80k limit, but ford escape phev and Jeep phev and foreign made EV on lease are qualified for the full $7.5k credit. How are American made full ev vehicles not eligible for this credit? Thanks, Steve
Joshua Babcock	1/3/2023 22:22	I wanted to share my concern that the US Government is allowing the VW SUV and Jeep Wrangler the 7500 tax credit but not the mach e nor the model Y. These are easily two of the most popular vehicles at the moment for families needing a SUV/hatchback for their children's things. It is far more practical to ask folks to buy these trusted vehicles but you can't even get real world benefits from the Jeep Wrangler. As someone who's been looking to get into an EV and excited by the prospects of these credits, it's incredibly heartbreaking how complex the government has made this. It's not the companies that suffer it's the consumer and the environment. Instead of spending time disqualifying EVs, how about we continue to encourage the shift from combustion to Ev. Even the more pricer ones. Josh Babcock

Name	DateTimeReceived	Body.TextBody
Donna	1/3/2023 22:22	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Donna Hamblin North Carolina
ejertberg@gmail.com	1/3/2023 22:23	To whom it may concern, Tesla's sold in the USA are American products. They are more wholly American than many other vehicles earning a tax credit. The tax credit is essentially a subsidy, PAID BY AMERICANS, to further incentivize people and companies to pursue a path towards a fossil fuel free alternative for the automotive industry. Tesla has lead this initiative. They are without a doubt, the most influential and innovative company pushing the development and adoption of an EV centric future. Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit while a Jeep Wrangler that gets 21 miles of electric range does?!?! This is a mockery of the initiative. This disingenuous, selective application of the tax credits undermines the integrity of the very purpose it was meant to serve. It emboldens skeptics of the EV movement and sends a message to every manufacturer that success in the EV space leads to discontinued support of the US Government. This begs the question from myself and every supporter of the initiative as originally understood, "Does it really mean what I think it means?". What is the message we are trying to send? Is the EV movement corrupt? Is it destined to fail? Is this really about supporting entrenched corporations and their unions? Please stop the subjective nonsense and establish clear rules of engagement for the automakers and consumers. And please, please, please, don't reveal yourselves as petty. This issue is far beyond that human compulsion. I pray you are wise enough to understand that. I believe you are, or I wouldn't have the will to write this letter. Sincerely,
Michael PUCKETT	1/3/2023 22:23	I believe that it is flawed to not consider the Tesla model y 5 seat an SUV for the purposes of this "EV" tax credit since it actually is considered a SUV per the EPA and every standard metric. Thanks for your consideration. M. Puckett
Andrew Bezjian	1/3/2023 22:23	Hello, I'm a Colorado resident and an owner of an electric vehicle. I think the tax incentive is amazing for our countries adoption of EVs. I'm very disappointed tesla model Y (5 seater) isn't being considered for this rebate program when Jeep has eligible models getting 20 MPG! This needs to be corrected and shouldn't look to weight of vehicle rather defer to EPA guidelines. As a us tax payer we need to correct this asap. Thank you for your time. Best, Andrew Bezjian -- Best Regards, Andrew Bezjian 518-935-0218
Cobus Bergsman	1/3/2023 22:23	Dear IRS policy makers, I think the Tesla Model Y 5 seater should be included in the SUV category and be eligible for $7,500 tax credit for SUVs priced at $80,000 or less. It's lower weight is better for paved roads and efficiency. It's silly that it's not included from the beginning. Regards, Cobus.
J H	1/3/2023 22:24	Hello I am writing to you to say that I do not agree with the policy at the Ford Mach E and the Tesla model Y will not get the $7,500 tax credit but the Jeeps will due to weight. I understand that there are certain people who will only get into EV's in some thing like a jeep and this will at least get them started down that path. However the mach E and the model Y are both 100% electric and the same size is a seven seater model Y. I would politely request that you guys reconsider this because the only difference between the five seater and the seven seater is the weight.
Deborah	1/3/2023 22:24	The Tesla Model Y 5 seater should be included and silly that it's not from the beginning! Less fuel efficient cars made the list. Thank you - Deborah Morgan Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Dane Rose	1/3/2023 22:25	Tesla cars have more American parts than any other vehicle, are 100% electric and are the safest cars in the world, which is good for American citizens. A tax bill designed to promote American made electric vehicles should promote Tesla above all other manufacturers. Instead, I see that BMW is getting $7,500. for a hybrid and Jeep is getting $7,500. for a hybrid with a twenty mile battery while versions of the Model Y at lower price points are not getting this discount. WTF? Please spend our tax dollars consistent with the stated goals and the interest of the tax payer, not on special interest groups. Sincerely, Dane Dane E. Rose, Owner Mystical Landscapes Inc. www.Mysticallandscapes.com Landline: (415) 455 9161
jimdetry@comcast.net	1/3/2023 22:25	You have no clear definition of what is or is not an SUV. It is not possible to make sense of the results by comparing which autos are or are not classified as an SUV. Please fix it. Cars which have been classified as SUVs by other agencies don’t match your classifications. What qualifies you to override the judgement of people who make such classifications for a living?
Marcus S	1/3/2023 22:25	Dear IRS, I am writing to request that the Tesla Model Y be considered an SUV under the new Inflation Reduction Act and receive the full $7,500 tax credit allowed by the law. The Model Y has the seating capacity and capabilities that meet the definition of an SUV as clearly categorized by the EPA and NHTSA. Furthermore, it is worth noting that other vehicles, such as the Ford Escape PHEV and Jeep PHEV, which both have smaller batteries and are less efficient than the Tesla Model Y, are receiving the full $7,500 tax credit. This seems like an example of special interest and legacy car manufacturers working together to discredit and hurt Tesla, even though the Tesla Model Y is an effective vehicle that the Inflation Reduction Act was aiming to promote. I urge you to reconsider the classification of the Tesla Model Y as an SUV and grant it the full tax credit it deserves.
Josh G	1/3/2023 22:26	Please re-consider the categories that yall are placing various cars in. There are many "SUVs" that are not being placed in the "SUV", $80,000 category. Vehicles such as the Ford Mustang Mach-E, GM Cadillac Lyriq, Volkswagen ID.4 (4 versions), and Tesla Model Y (3 versions) should all be considered "SUVs", and therefore be allowed up to the $80,000 price limit. The Volkswagen ID.4 and Tesla Model Y even have SOME versions that ARE considered "SUVs", but not all. The way that yall have categorized these cars as "SUVs" and "not SUVs" doesnt make sense. I have seen many comments about this online, and I am concerned that the US government is "incentivizing EVs", but at the same time, seem to be "punishing efficiency". For example, the Tesla Model Y could potentially qualify for the "EV credit" if it were heavier, and/or had a taller ground clearance... both which make the vehicle LESS efficient. This goes against the goal of the "EV tax credit", which is supposed to incentivize efficient/clean vehicles. Here is a good example of why the "EV tax credit" makes no sense: There is a car that has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 "EV Tax Credit". There is a car that is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. The EV that doesnt get the tax credit is because it is between $55,000 and $80,000. The EV is actually an "SUV", but is placed in the "other" category for the "EV tax credit" bill. I am writing this as a fan of PURE ELECTRIC VEHICLES, and a fan of the company that makes the most American made vehicles, Tesla. Im sure you will be getting plenty of comments about this "EV tax credit" "SUV" "issue". If you go on the internet at some point, I would imagine you might see people talking about how the new "EV tax credit" is unfair and makes no sense. Just search "EV tax credit" on Twitter. You can even look
jim0266	1/3/2023 22:26	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Andres Garcia: My comments on on the vehicle qualifications are as follows: 1. The IRS and EPA definitions of an SUV do not align - this causes mass confusion in the market, and creates an imbalance. For example, a 5 seater Tesla Model Y and Ford Mustang Mach-E (both 100% electric vehicles), are not considered SUVs by the IRS. This excludes them from the tax credit due to the lower MSRP requirement. However, a Jeep Wrangler 4xe PHEV, a plug-in hybrid that only gets 21 miles of pure electric range, qualifies. This should not happen. There should not be a convoluted list of requirements to classify a vehicle separate from the EPA classification. If a Vehicle is listed as an MPV or SUV with the EPA, the IRS should adopt those classifications. There should be no reason why a Volkswagen ID4 AWD Pro with 5 seats is classified as an SUV, and a Tesla Model Y 5 seats is not. This will confuse consumers. 1. The requirements for PHEVS to qualify are too relaxed. Using the same example above, a Jeep Wrangler with only 21 miles of range, and only gets 22mpg should not qualify, it's atrocious. Please restrict PHEVS more, or give them a reduced tax credit.

Name	DateTimeReceived	Body.TextBody
Robert C. Rubinstein	1/3/2023 22:27	Giving EV incentives to hybrids over BEVs with far longer electric only range makes no sense. Also, the Tesla Model Y should be considered a full SUV with a price limit of $80,000 not $55,000. Thank you in advance for your consideration. Robert Rubinstein
scott izenberg	1/3/2023 22:27	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). This seems incredibly unfair and against the spirit of the bill to exclude most fuel efficient all EV! Scott Izenberg Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
K & K Olson	1/3/2023 22:27	Dear Andres Garcia, This email is in regards to the Inflation Reduction Act's and which cars qualify for the EV incentive. Just as we are inclusive about diversity, the EV incentive should apply to all EV cars and SUVs. Your bias against certain vehicles is abhorrent. Play fair. Allow Tesla, Ford and others to be a part of this incentive. Sincerely, Kimberly L. Olson Inver Grove Heights, MN
Angelo Rea	1/3/2023 22:27	I am writing to express my disappointment with the electric vehicle (EV) tax credit qualifications in the Inflation Reduction Act. As someone who is passionate about sustainability and reducing my carbon footprint, I was excited to take advantage of the tax credit to purchase an electric vehicle. However, upon reviewing the qualifications, I was disappointed to learn that the credit is only available for a limited number of vehicles and that the credit phases out after a certain number of vehicles have been sold by the manufacturer. I strongly believe that the Tesla Model Y 5 seat should be included in the EV tax credit. This vehicle is highly fuel efficient and would greatly benefit from the tax credit, as it would make it more affordable for consumers and encourage more widespread adoption of electric vehicles. I urge the IRS to reconsider the qualifications for the EV tax credit and to consider including the Tesla Model Y 5 seat in the bill. This is an important step in promoting sustainability and reducing our reliance on fossil fuels. Thank you for considering my thoughts on this matter. Sincerely, Angelo Rea
John Yoon	1/3/2023 22:28	It is ridiculous that the Tesla Model Y does not qualify for the EV tax credit under the new IRA, while hybrid plug-in vehicles which use mostly gas, not electricity, do qualify. There are electric cars with similar specs to the Tesla Model Y which also qualify. Please rectify and include the Tesla Model Y under the SUV category for the IRA. Thank you, John Yoon
Solomon Sawlaw	1/3/2023 22:28	Hi, I am writing to express my concern that the Tesla Model Y 5 seat version does not qualify as an SUV and this does not qualify for the tax credit. This is wrong as other much less efficient and smaller vehicles qualify as SUVs. Please fix this as soon as possible. Thanks, Solomon Sawlaw
Zach Butcher	1/3/2023 22:28	current proposal, EVs like the Ford Mach E, VW ID 4 and Tesla model Y do not all qualify for all their trims The epa classifies the vehicles as SUVs and should receive the tax credit in line with that classification. having different trims qualify differently is bad for the consumer and manufacturers, and does not promote the adoption of EVs as the credit proposes. I suggest following the EPA definition of vehicle classifications and have all trims of a given model either be approved for the rebate or not so the lines are really clear for consumers buying the vehicles. Zach Butcher

Name	DateTimeReceived	Body.TextBody
Michael Mabry	1/3/2023 22:29	Hello thank you for the opportunity to share comments on the electric vehicle tax credit qualifications. In my opinion, it is beyond absurd to exclude Tesla's vehicles from the EV incentive. This should be corrected as soon as possible adding model Y and model 3 to the list of qualified vehicles. Thank you for allowing me to share my thoughts on this matter. Mike Mabry Cell: 214-293-9955
Cory Silverman	1/3/2023 22:29	Please ammend the EV Tax credit to include the Tesla Model Y Long Range. This is a pure EV that should be placed in the SUV category. The Environmental Protection Agency has it listed as an SUV. THANK YOU, CORY SILVERMAN Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
1shawnr1	1/3/2023 22:29	Hello, Please reconsider the Tesla Model Y 5 Seat SUV classification. I purchased this vehicle with the tax credit in mind as the EPA classifies this as an SUV.
Roman Wowk	1/3/2023 22:29	There is absolutely no logic behind the $65k 5-seater Tesla model Y being INELIGIBLE for the $7500 IRA tax credit while several similarly sized gas-powered SUVs and other similar 5-seater EVs (ID.4) are. This is either gross negligence and incompetence, or outright corruption.
Siddesh Puttarevaiah	1/3/2023 22:29	Tesla Model Y all variants should be capped at USD $80k under SUV and new regulation does not make sense where Tesla Model Y 5 seats are capped at 55K as a Sedan. regards, Siddesh
brigette greener	1/3/2023 22:30	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentives for electric vehicles. It is unacceptable that the incentives include plug-in hybrids, such as the 22 MOG Jeep Wrangler, while excluding the the most popular vehicle in the world, the Tesla Model Y. As a taxpayer and concerned citizen, I believe that tax incentives should be directed towards promoting the use of the most efficient and environmentally friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of this incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and and ensure that the tax incentive is fairly apply to all electric vehicles, including the Tesla Model Y. Sincerely Brigette Greener
Raymond Liu	1/3/2023 22:30	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. By prioritizing incentives for gas-guzzling vehicles (22 mpg Jeep) and non-EVS, we are hindering the growth and success of American companies like Tesla that are at the forefront of clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g., Tesla). It is vital that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Raymond Liu
Gurvinder Bhatti	1/3/2023 22:30	the tesla model y and the Ford mac E should receive the full tax credit of 7500! Why would you give plug in hydrides the full tax credit and not full EVs?
Scott Huette	1/3/2023 22:30	It's inexcusable that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y or the Ford Mustang Mach-e. The main thing that people define a SUV by is the utility aspect. Of course, there's the shape and height, but the cargo space inside is a big deal and the Model Y actually has 100 liters more cargo space than the Cherokee 4xe. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the former doesn't get access to the credit but the latter does.

Name	DateTimeReceived	Body.TextBody
Henry Holst	1/3/2023 22:30	I JUST bought a Model Y and you guys aren't including it on the subsidy???????? Literally it's the same size as every other PHEV on the list. My wife is literally yelling at me because I thought it was 7500 less. Am I screwed? Tesla won't take the car back -- Best, Henry Holst (678) 421 - 8777
Dylan Blaiwes	1/3/2023 22:30	The proposed limits and eligibility are deeply flawed, not consumer-beneficial, nor a practical driver of sustainable transportation adoption. The vehicle eligibility list categorizes the 5-seat Tesla Model Y in the sedan/"other vehicles" MSRP bracket, yet includes the 7-seat Tesla Model Y configuration in the SUV MSRP bracket. This distinction does not make logical sense, as the 7 seat variants differ only in their internal seat configuration, which inherently sacrifices cargo space. The purpose and intent of an SUV may be to carry additional cargo, rather than additional passengers. The 5-seat Model Y configurations are SUVs as much as the 7-seat configurations are. This arbitrary categorization bizarrely included non-fully electric 5 seat vehicles, which from my perspective should NOT be considered eligible for any "EV" incentive as they are *not* purely electric vehicles and still rely on combustion of fossil fuels to be fully operational. As I have learned, the categorization has been made based on the gross weight and/or ground clearance of the vehicle, which makes no rational sense. I suggest the IRS adopt the EPA's definition for SUVs and recategorize eligible vehicles under the SUV MSRP limit (such as the Tesla Model Y in 5-seat configurations). Additionally, the IRS should remove or greatly reduce the credit awarded to hybrid vehicle purchases, vehicles which do nothing to support adoption of sustainable energy-based transportation. Purchases of hybrid vehicles with 25 mpg estimates reliant on fossil fuels should not receive a tax credit. One could argue that a pure combustion engine vehicle with a higher MPG estimate could be a more environmentally and sustainable option. Thank you for the opportunity to submit my comments. Dylan
Jason Sit	1/3/2023 22:30	Hello, I would like to express my concern that the 5-seat Tesla Model Y does not qualify for the $7,500 EV tax credit because it isn't heavy enough. We should be incentivizing auto makers to build mass-efficient (and thus more energy efficient) vehicles. We should not incentivize heavier cars! Please update the guidance to address this issue. Thank you -- Jason Sit 860.817.9801 sit.jason@gmail.com<mailto:sit.jason@gmail.com>
Darko Martinovic	1/3/2023 22:31	I would like to comment on the rules set for, Electrical vehicle, tax credit qualifications I'll try and make this short and to the point! 1. The rules and qualifications make no sense Allowing hybrid vehicles with a less then a 10kw battery and a gas guzzling engine to qualify and vehicles that lead the industry such as the Ford mach E and tesla model Y SUV not to qualify is ridiculous and smells of bribery/lobbying in favour of going opposite what the IRA was meant for. Please reverse the weight limit on what qualifies a vehicle as a SUV! 2 remove Hybrid vehicles off the list how can you support further ICE integration when the goal is to speed up the transition. 3. Leased and purchased vehicles should be all made in US 4. Stop playing favour to lobbyists it's so blatantly obvious. Thanks, Darko Martinovic
Ryan Foley	1/3/2023 22:31	Dear IRS, Can you please broaden the SUV weight limit to include Model Y? All-electric cars have up to 10x the lifespan of gasoline engines. Can you please also incentivize Mach E and Model 3? Best regards, Ryan
Timothy Triplett	1/3/2023 22:31	- It has the size to be classified as an SUV. - The Model Y is very weight efficient, which should not penalize their classification. - The EPA has classified this model as an SUV. Given these factors, and the worthy intent of the IRA to incentivize USA companies to excel in EV manufacturing, the Tesla Model Y 5-seater should be classified as an SUV. Thank you, Timothy Triplett 713.252.6141 Palestine, TX. 75801

Name	DateTimeReceived	Body.TextBody
Lev Ryzhikov	1/3/2023 22:31	While I'm very supportive of this initiative, I truly believe this insensitive should only be applied to electric vehicles and not hybrid ones. I can't believe Jeep Wrangler with 22 MPG is eligible for the credit, while Tesla Model Y 5 seater is not. I really hope IRS will reconsider that and include all electric only vehicles and exclude the hybrid ones. Thank you, Lev Ryzhikov.
Daniel & Megan Guenther	1/3/2023 22:31	Hi It's pretty messed up that a 5 seat Tesla model Y doesn't qualify when a Jeep with just 20 miles electric range does. Please stop playing politics against Tesla. Your execution is contrary to what the law is meant to achieve - sustainability and energy independence. Kind regards Dan Guenther Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Eddie Banks	1/3/2023 22:31	gas cars should not get any tax credit much less a full credit while the most efficient SUV (model Y) received zero tax rebate on its most efficient cheapest 5 seat trim. You are literally incentivizing expensive gas cars. Please fix this. Thank you Get Outlook for Android<https://aka.ms/AAb9ysg>
Todd Smith	1/3/2023 22:31	The proposed classification for EV tax credits re Tesla model Y are grossly misguided. All Tesla Model Y are SUV per EPA. PLEASE CHANGE the IRS classifications as to which vechicles qualify for EV Tax credit Please remove all hybrid vechcles as they do not help the environment
Mark McMillen	1/3/2023 22:31	To whom it may concern, The Tesla Model Y 5 seat variants are all SUVs and should qualify for the $80,000 price limit for the $7500 tax credit. Instead you are not classifying these cars as SUVs, only the 7-seat variant is subject to the $80,000 price limit. Mark
Shawn Root	1/3/2023 22:31	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Matthew Z. Schwartz	1/3/2023 22:32	My name is Matt Schwartz, and I am writing to submit a comment on OMB Control No. 1545-2137. First of all, thank you for your work in soliciting, reviewing, and summarizing comments! I would like to express disagreement with the control's classification of the Tesla Model Y Long Range AWD 5 seat trim as a sedan, thus limiting its applicable MSRP to $55,000. I am a current owner of this car and interested in purchasing another for my family. It is a truly amazing vehicle, both for consumers and the environment. If you look at the specs for this trim Model Y, it seats 5 and has 76 cu. ft. of max storage volume. It is also fully electric and gets 330 mi. of range with 122 combined MPGe. The EPA classifies this car as a small SUV, and I think the general public would largely agree. This is the same classification as the Jeep Wrangler 4xe, which also seats 5 yet has only 67.4 cu. ft. of max storage volume. What's more this car is only a hybrid with a minuscule 21 mile electric range and only 49 combined MPGe. Despite all this, the Jeep Wrangler 4xe is classified under OMB Control No. 1545-2137 as an SUV with an applicable MSRP limit of $80,000. I am not sure what could possibly account for this difference in classification, but I encourage the IRS to change the classification of this Model Y trim to SUV. Thank you for your consideration! Sincerely, Matt Schwartz [https://ci3.googleusercontent.com/mail-sig/AIorK4zm0Yo05krfYDWZipqU_6m-0vOH_Em68AlMO0cFvFIdZwrovn5JUl4QvIwleAW70i_LtK6IG-o]<https://www.virgosvs.com/>

Name	DateTimeReceived	Body.TextBody
Dirk Brua	1/3/2023 22:32	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Dirk Brua
Shinu Vasudevan	1/3/2023 22:32	Hi For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Shinu Vasudevan
Lafrisbee	1/3/2023 22:32	had the year before. And then when I did my taxes on the back of napkin I realised I would be getting some of my initial payment back, but I let it go. And then the IRS threatened me for not doing my taxes. So I did. And they told me that they were going to keep my "Guessed Payment" because I did not file on time. I always thought that the IRS Rep just made out the amount I was owed by the IRS to himself? Could you check back about 20 yrs ago, 417 88 1563. Now that should let you know I don't write people I do not care about very often. However... You guys are one of the following (Or some combination) ...Incompetent (this is the best light I could view the IRS concerning this.) ...Lazy (We are going from best to worst) ...Stupid ...Rubber-stampers for some higher-up POS that took bribes from other EV manufacturers. ...or the actual POS that took the Bribe. Concerning OMB Control No. 1545-2137 How in the hell did anyone with half a brain put the 5 seat Model Y in the "sedan" group, but put some foreign EV's of similar or smaller sizes in the SUV category. Yet then categorize the 7-seater Model Y as an SUV? How in the hell do you all get to play with more than numbers? Or the better question is, "Why did the IRS get to decide what model vehicle from what company would qualify for a Tax incentive? I am sorry, but it is disheartening to see "our" government being such a group of nasty, lazy, incompetent, and/or corrupt employees/officials. Sincerely, Luke A Frisbee
Jackson	1/3/2023 22:33	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I am writing to ask for the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Tesla is the most American made car and also leading the EV transition. Yours sincerely, Jackson Rogers

Name	DateTimeReceived	Body.TextBody
Lisa Rader	1/3/2023 22:33	Please make the MSRP cap $80k for all longe range variants of the Model Y. I ordered a long range Tesla Model Y, 5-seater variant, in June of 2022 with a delivery estimate of early 2023. I was hopeful the Inflation Reduction Act would be passed in 2022. Thankfully it was signed into law in August. The 5-seater vehicle I want is categorized as an SUV by the EPA and NHTSA. I fully expected to be able to get a full tax credit under the new IRA credit in 2023. I implore the IRS to reconsider their classification of the 5-seater Model Y as a sedan, among others such as the Ford Mach-E. Please set the 5-seater Model Y MSRP cap to $80k, just as you have done already for several undeserving, heavier, polluting, gas burning hybrid SUVs. Giving gas hybrid SUVs the credit while snubbing many fully electric SUVs goes completely against the spirit of the IRA. It is meant to accelerate sustainable transportation, not give another handout to the oil industry and slow-to-change encumbant automakers. Thank you, Lisa Rader
Rob Uhe	1/3/2023 22:33	The 5 seat Tesla Model Y should be included in the EV tax incentives. It is crazy and a complete government failure that it is not included presently, while other similar vehicles are, and even some hybrids are included! How on earth can this be good policy? Thank you for considering. Robert Uhe Sent from my iPad
steve chiu	1/3/2023 22:33	Dear IRS, What are we try to accomplish with the IRA? Improve environment, energy independent, innovation of renewable energy or try to redefine the definition of what is a SUV? Please don't lost track the true purpose of the EV credit. The goal of EV credit is to put more BEV on the road not put more PHEV on the road. The IRS should not play side with the politics and it should be neutral. Please let us the consumers to decide which EV we want to buy by not restricting or limiting the choices. The definition to qualify for the $80,000 vehicle such as 5 seater Tesla Model Y or Ford Mustang Mach E needs to be included in the $80,000 SUV rules. After all, it is us the consumer who have to spend our hard earn money to make the EV transition into the future. Look at the big picture by not focus on the technicalities. Thanks, Steve Sent from my iPhone
Lev Ryzhikov	1/3/2023 22:34	Dear Mr. Garcia, While I'm very supportive of this initiative, I truly believe this insensitive should only be applied to electric vehicles and not hybrid ones. I can't believe the Jeep Wrangler with 22 MPG is eligible for the credit, while Tesla Model Y 5 seater is not. I really hope IRS will reconsider that and include all electric only vehicles and exclude the hybrid ones. Thank you, Lev Ryzhikov.
Joseph Yan	1/3/2023 22:34	I would like to express that the current credit establishment by the IRS for Tesla 2022, 2023 Model Y All-Wheel Drive/Long Range/Performance - 5 seats variant (2 rows) are incorrect / unfair. Here is an example comparison: Tesla Model Y vs Stelantis Jeep Wrangler4xe. Tesla Model Y is a battery electric vehicle with EPA 330 miles range and Jeep Wrangler 4xe is a Hybrid vehicle with only EPA 20 miles range. Tesla Model Y gets $0 credit but Jeep Wrangler4xe gets $7,500 credit. The reason is Tesla Model Y can't get the credit because it's not an SUV. In fact, the EPA website stated that the 2023 Tesla Model Y All-Wheel Drive/Long Range/Performance is a small Sport Utility Vehicle (SUV) see below: [image.png] Tesla has made the battery electric vehicle since 2011 and their vehicles are best selling in America and also other countries. The consumers like Tesla vehicles because they're so good. So I asked the IRS to reconsider changing the Inflation Reduction Act credit establishment table for Tesla vehicles. If Tesla is able to get fair credits, I am sure that consumers will buy/trade-ins their internal combustion engine car to battery electric vehicle and in the same time it will save our planet by reducing the emission and helping our government to be independent from importing the oil from other countries. Thank you and I'm looking forward to hearing from you. Best, Joseph Yan
Jonathan Hirschmann	1/3/2023 22:35	Hello, I think the Tesla Model Y 5 seater should kindly be included in the consumer rebate and find it silly that it's not from the beginning. Thanks so much for your consideration. Jonathan Hirschmann 1 Marisa Court Livingston, NJ 07039 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Kimbo Mundy	1/3/2023 22:35	It is absurd that some models of the Tesla Model Y and Ford Mustang Mach E are not currently qualifying for the $7,500 EV Tax credit under the proposed guidelines. These cars provide a significant ecological benefit and other models in their family of cars do qualify. Clearly, something in your selection criteria needs to change! Perhaps the vehicle weight limits? Also, it is wrong for hybrid vehicles with very low equivalent MPH are qualifying for any credit. If anything, you should be playing with the qualifying conditions to exclude those gas guzzlers! Sincerely, Kimbo Mundy, Albuquerque, NM 87122 Sent from my iPad
Steve Wang	1/3/2023 22:35	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.png] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [7030a68c-9d90-499b-a4b7-b6aa8ca7e046.png] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Adam Hayes	1/3/2023 22:36	Referemce OMB Control No. 1545-2137: I believe that writing the rules in such a way to exclude the Tesla Model Y or the Ford Mustang, the only two US manufacturers that have taken the task of designing and manufacturing electric vehicle seriously, would be a huge set back to EV adoption.
Tamara Rogers	1/3/2023 22:36	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I am writing to ask for the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Tesla is the most American made car and also leading the EV transition. Yours sincerely, Tamara Rogers
Alec Schemenauer	1/3/2023 22:36	Hello Andreas, I am writing a comment to the proposed OMB Control No. 1545-2137 regarding the tax credit for electric vehicles. Having some arbitrary threshold for weight and suspension is silly and encourages manufacturers to create larger, wasteful, more inefficient vehicles that are more dangerous to pedestrians. Manufacturers will creatively engineer their vehicles to take advantage of these regulations (such as adding extra weight or unnecessarily increasing suspension height with the intention for customers to remove after delivery). The definition is far too complex and the way it is formulated based on being an "SUV," which is a marketing term is silly. Please consider eliminating the SUV vs. car distinction (which I doubt is possible), or revising the SUV to only include ground clearance and a hatchback. Thank you for your consideration. -- Alec Schemenauer Kansas City, Missouri

Name	DateTimeReceived	Body.TextBody
John Gregorek	1/3/2023 22:36	To whom it may concern: Please accept the following comment for consideration in the rule making for the Inflation Reduction Act EV credit rules/qualifications. I believe the Tesla Model Y 5 seat trim should be considered an SUV that is eligible for the full $7,500 tax credit for electric vehicles up to $80k MSRP. Furthermore, I urge you to find that Plug in Hybrid Electric Vehicles (PHEVs) with small batteries should not qualify for the full $7,500 credit and $80k MSRP. The current guidance, under which the Model Y 5 seat version does not qualify as an SUV entitled to the full $7,500 credit up to an $80k MSRP while the Ford Escape PHEV does, is arbitrary and against the purpose of the law, and also leads to absurd results. For example, a Ford Escape PHEV and Jeep PHEV — both of which have small batteries and just 21 miles of electric range — are both eligible for the full $7.5k credit, but the Model Y 5 seat version, which is similar in size to those vehicles (if not larger) and also has 330 miles of pure electric battery range, does not. The guidance must be changed to correct this absurd outcome. The purpose of the law was to promote the adoption of American made clean energy vehicles by making them more affordable for consumers. By disqualifying the American made Tesla Model Y 5 seat version as an SUV for purposes of the $7,500 credit and $80k MSRP while at the same time qualifying PHEVs with tiny batteries as SUVs entitled to the full credit and $80k MSRP, the IRS is doing exactly the opposite of what the It should be doing to further the intent and purpose of the law. I sincerely hope you will reconsider the current guidance because it is against the spirit of the law and is only going to cause a massive waste of taxpayer dollars.
Ricky So	1/3/2023 22:36	Hi, All model of Tesla Model Y 5 seater should be includedin tax credit as it's the most eifficent SUV EV in the world that build in US. Please reconsider to add Model Y 5 seater in $80,000 price range. Thank you. Ricky So Sent from my iPhone
Brett Hampton	1/3/2023 22:36	Regarding the results of the rule making process of the Inflation Reduction Act, I find the exclusion of the Tesla Model Y 5 seater distressing and not keeping with the intention of the legislation. Excluding the most popular EV in the country because of slight differences in weight, price and clearance greatly limits the legislations ability to electrify the transportation system. The guidelines appear to be specifically designed to exclude one vehicle from one manufacturer (e.g. Tesla Model Y), which is bad policy and likely illegal. This decision seems influenced by politics as it favors automakers that employ labor unions, which language was explicitly removed from the bill. The IRS should therefore not create guidelines favorable to unions by which, circumvent the will of the People's representatives. This is bad policy and should be reconsidered. Regards, Brett H.
Sanjay Aiyar	1/3/2023 22:37	I am writing to you to request (with regards to the Inflation Reduction Act's vehicle price caps and corresponding $7,500 Federal Tax Credit) that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap. [Image.png]
Basil Haddad	1/3/2023 22:37	Hello, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you for your consideration, -Basil Haddad

Name	DateTimeReceived	Body.TextBody
Adlan Taramov	1/3/2023 22:37	vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. It's a shame that most innovative and most American auto-makers are not getting the support they deserve for amazing work they're doing for future, technology, and environment. If US government is serious about fighting climate change, it needs to step up the game and encourage EV transition and production as much as possible. Please make sure Tesla gets equal treatment and support for all EVs remains a priority. Nohcho Adlan
Jeff Wujek	1/3/2023 22:37	Good evening, As a hardworking taxpayer, I expect you to work in the best interest of people like me towards a sustainable future. Electric vehicles should be getting the tax credit. If plug in hybrid vehicles which meet the minimum criteria are going to qualify when they are clearly a terrible product and not a step toward sustainability, then all tesla model 3 and y vehicles along with the mustang Mach E should qualify as they far exceed the minimum standards. The model y should not be punished for being so mass efficient that it is lighter than your arbitrary standards. Please fix this. Very respectfully, LT Jeff Wujek Naval Aviation Schools Command Sent from my iPhone
baboonboy19@gmail.com	1/3/2023 22:38	* The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Sent from my iPhone
Garfield Grant	1/3/2023 22:38	* The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Sent from my iPhone
Harmneet Gosal	1/3/2023 22:38	To whom this may regard, The newly legislated IRA has incorrectly identified the Tesla Model Y (AWD 5 Seat) trim as a sedan. This should be considered an oversight on your end as the EPA classifies this same trim as a (small) SUV. As I understand, your rationale behind this decision is because of the weight of this model, which is an incorrect methodology. We should not be discriminating against a specific trim because of the technological advancements it reaps. As currently constructed, the IRA is benefitting similar hybrid electric vehicles that offer 20-40km, which is against the mission of this bill. Please consider reclassifying the Tesla Model Y correctly as a SUV to serve the purpose of this bill. Thank you
Yun Yang	1/3/2023 22:38	I was shocked to learn that the hybrid Ford Escape PHEV and Jeep PHEV, which have very small batteries with only 21 miles of electric range, are eligible for the full $7.5k tax credit. Meanwhile, the American-made Tesla Model Y (5-seat version) is not eligible for this credit. I strongly request that you reconsider the classification of the Tesla Model Y (5-seat version) and use taxpayer money to support the promotion of real electric vehicles. Thank you for your attention to this matter. Sincerely, Yun Yang

Name	DateTimeReceived	Body.TextBody
Steve Wang	1/3/2023 22:39	The Inflation Reduction Act has a stipulation where PHEV Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.png] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [7030a68c-9d90-499b-a4b7-b6aa8ca7e046.png] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Artem Bondar	1/3/2023 22:39	Dear Andres Garcia, I just would like to use this opportunity and provide feedback on the recent EV Tax Credit announced by IRS. In my opinion, some of the rules that define the eligibility of the vehicle for tax credit do not make sense. For example, Tesla Model Y 5-seats have a price cap of $55K vs Tesla Model Y 7-seats have a price cap of $80k, which does not make sense, because it's pretty much the same vehicle with just the difference of two tiny seats added. All other characteristics of the vehicle, such as size, powertrain, battery, and so on remain the same. As a result of this cap - 5-seats Model Y does not qualify for a tax credit but 7-seat Model Y qualifies for the tax credit. And as a result, for me, as the consumer is cheaper to buy a 7-seat Model Y than 5-seat Model Y. Another example: Volkswagen ID4 AWD, which is a 5-seat vehicle and it's smaller in size compared to Model Y has a price cap $80K and as a result, qualifies for tax credit. This does not make sense as well. Model Y 5-seat is also AWD and even bigger than ID4, but for some reason don't qualify for the tax credit. Simply does not make any sense to me. And the last comment is that Plugin Hybrid vehicles, many of which will qualify for $7500 tax credit, but pure electric Model Y 5-seats do not qualify. What is the goal of these tax incentives? In my opinion, is to motivate people to switch to more environmentally friendly vehicles, such as EVs, right? But let's take Jeep 4xe for example, which qualified for $7500, it has 20MPG! So this vehicle will create more CO2 emissions than my wife's 2013 Honda Accord. So what's the point of incentivizing people to buy those vehicles which don't create any benefits for our environment? And on the flip side, pure EVs, such as Tesla Model Y 5-seats are not getting the incentive. I hope my feedback will be considered as well and IRS will make a revision of the recent rules for EV incentives purchase, to really serve it's goal and motivate people to really switch to eco-friendly vehicles such as pure EVs and make more pure EVs to be qualified, such as Tesla Model Y 5 seats and Ford Mustang Mach-E Thank you
Joseph Park	1/3/2023 22:39	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a loyal Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as pissible. Sincerely, Joseph Park.
Mike Kappus	1/3/2023 22:39	My feedback: I think the Tesla Model Y with 5 seats should be included in the tax credit. Not sure why it isn't when other vehicles are. I was hoping to buy one with the credit. Mike

Name	DateTimeReceived	Body.TextBody
Munchprime	1/3/2023 22:39	My understanding is that the 2023 $7500 EV Tax Credit is available to plug-in SUVs priced under $80,000. This means that the Jeep Wrangler 4xe qualifies; despite it only having an electric range of 21 miles, with the rest of its range being powered by gasoline at a very poor 20 MPG. However, purchases of the 5-seat variants of Tesla's Model Y - a highly efficient, fully electric SUV built in the United States by a U.S. company - do not qualify. This appears to be the result of the Model Y failing to qualify as an SUV; though I can't seem to get a clear answer why. Many sources speculate that it's due to the vehicle's low gross vehicle weight. Regardless of the why, this discrepancy results in tax dollars being wasted on purchases that would fundamentally contradict the stated purpose of the Tax Credit. It should be corrected immediately. The Model Y is clearly an all-electric SUV, should be classified as such, and should qualify for the credit. Additionally, vehicles that clearly do little to nothing to accomplish the goal of transitioning vehicular transit to sustainable energy - such as the Jeep Wrangler 4xe - should be disqualified. Thank you for your time, -Chris, a concerned taxpayer
Jean pierre Zuniga	1/3/2023 22:40	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit Thanks
Paul Tadrick	1/3/2023 22:40	The fact that hybrid vehicles with giant gasoline engines some with horrible MPGE equivalent numbers in the 20s qualify for this tax credit and not all purely electric vehicles is a travesty. Please reconsider the requirements. Hybrid vehicles are an over complex crutch that's not necessary for a sustainable future. All Ford mach e and Tesla model y's should qualify for this credit.
Mauricio Romero	1/3/2023 22:40	To whom it may concern, I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning. Tesla makes the most American made, sourced and assembled components and should be the most worthy to be receiving any credit from our tax dollars. I would also suggest excluding hybrid models and models not made and assembled in America us
Hunter S	1/3/2023 22:41	Dear IRS, I am writing to strongly urge you to include the five seat Tesla Model Y in the new $7,500.00 tax credit offering. I believe that it makes no sense that a plug-in hybrid Jeep with only 21 miles of electric range is eligible for the full credit, while a fully electric vehicle like the five seat Model Y is not. The Model Y is a highly efficient and environmentally friendly vehicle that deserves to be recognized and incentivized by the government. Its inclusion in the tax credit program would encourage more consumers to choose electric vehicles, which would help reduce greenhouse gas emissions and improve air quality. Furthermore, the Model Y is a popular and widely available electric vehicle that many consumers are interested in purchasing. Excluding it from the tax credit program would create an unfair disadvantage for those who are considering making the switch to electric. I hope that you will seriously consider my request and work to include the Model Y in the tax credit program. Thank you for your time and attention to this matter. Sincerely, Hunter Smit
David McDonald	1/3/2023 22:41	Hello, I’d like to understand how a PHEV with a 30 mile range made in Mexico qualifies for the $7500 tax credit, but the standard Tesla Model Y long range with 300 mile range made in the US does not. This is bad policy that will adversely impact the US economy and more importantly the pace at which we combat climate change. Please explain the rationale behind this. Or better, change it! Best, David McDonald
Chad Alexander Bowman	1/3/2023 22:41	Please consider changing your definition of SUV to match that of the EPA. The current design seems wholly designed to not incentive efficient, full-battery electric vehicles such as the Tesla Model Y. It is crazy that gas vehicles with small batteries like the Jeep Wrangler, qualify when the Model Y does not. Thanks, # Chad Alexander Bowman
sam hirdler	1/3/2023 22:41	You need to make the model Y qualify for the incentive, the model Y is an SUV according to the EPA and should be treated as one. I would also prefer they the incentive only benefits pure EVs and not hybrids which are proven to not be beneficial to the environment.

Name	DateTimeReceived	Body.TextBody
Tony Girolami	1/3/2023 22:42	The model Y 5 seater is a SUV and should have a price limit of $80,000 just like the 7 seat model Y does. 2 seats does not change whether a car is a sedan or a SUV. Also plug in hybrids should not get the full credit as they still have gas engines which EVs do not have. Hope you can fix this discrepancy Tony Girolami Kirkland WA
Hans Hammar	1/3/2023 22:42	model from your list. Thanks, Hans Hammar
Vishank Parikh	1/3/2023 22:43	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed toward promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Vishank Parikh -- -- Regards, Vishank Parikh
Brett Winton	1/3/2023 22:43	I am writing to express my frustration with the Inflation Reduction Act's EV tax credit rule. It is my understanding that the Tesla Model Y, a 5-seat SUV, does not qualify for the tax credit because it is not considered an SUV by the IRS. However, the Environmental Protection Agency (EPA) considers the Model Y to be an SUV. I find it questionable that the Ford Escape PHEV and Jeep PHEV, which have minimal electric range and low MPG, qualify for the tax credit while the Model Y does not. The Model Y has more interior space than the Wrangler WXE, and seems to have not qualified because it doesn’t meet minimum curb weight requirements? Absurd. It seems that the rule-making process was likely influenced by the auto lobby, allowing companies to avoid making necessary investments in EV manufacturing by continuing to rely on their existing internal combustion engine factory footprints. I urge the IRS to reconsider this rule and to more fairly consider the qualifications for the EV tax credit. It is important that we encourage the adoption of electric vehicles and reward those who are making an effort to reduce their carbon emissions. Sincerely, Brett Winton 2500 Grandview Ave Venice CA 90291 Get Outlook for iOS<https://aka.ms/o0ukef>
Shannon Leggett	1/3/2023 22:43	Dear IRS Agent, The Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe , 5 seater, should be eligible for the $7,500 credit because its a pure EV car, Shannon Leggett US Citizen and taz payer

Name	DateTimeReceived	Body.TextBody
Norton Rappaport	1/3/2023 22:43	Tesla and electric vehicle supporters have been vocal about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs." The IRS gives specific instructions on how to submit the comments. Comments can be submitted by mail or email. For those submitting by email, you need to include OMB Control No. 1545-2137 in the subject line and send it to Norton A. Rappaport norton@rappaprt.com (858) 349-9979
Ann DeCamp	1/3/2023 22:43	Dear Mr. Garcia, Respectfully, it makes no sense to deny the $7500 EV tax credit to the Tesla Model Y 5 seater and the Ford Mach E. These are essentially SUV's. The current IRS classification does not support the goal of incentivizing consumers to switch away from fossil fuel vehicles and allowing consumer choice. Please add the above vehicles to the list of approved qualifying vehicles. In addition, giving the tax credit to plug-in hybrids PHEV which are essentially fossil vehicles with tiny low range batteries is antithetical to the goals of true EV adoption. Sincerely, Ann DeCamp 2637 Crest Lane Scotch Plains, NJ 07076
Michael Peters	1/3/2023 22:44	Hello! My name's Michael Peters, an employee of a medical device manufacturer and military spouse from Oceanside, CA. I'm emailing to echo comments on the EV Tax credit, specifically the SUV categorization of the Tesla Model Y. All models of this vehicle are widely understood to be SUV's - the weight limit set for this credit is inappropriate. I believe all models of the Model Y should be eligible for this credit. Thanks for your time, Michael Peters
Titan_1583	1/3/2023 22:44	I thin the tesla model y 5 seater should be included and it should have been that way since the beginning. Alex
Mohammed Baig	1/3/2023 22:44	I am writing to express my frustration with the new tax incentives that disqualify the Tesla Model Y 5-seater. As a strong advocate for electric vehicles, I was deeply disappointed to learn that Model Y 5 seater no longer qualifies for the tax credits . As per EPA Tesla Model Y is SUV and it should get $7,500 credit irrespective of the number of seats. I understand that the purpose of these incentives is to encourage the adoption of electric vehicles, and I believe that the Tesla Model Y 5 seater is a prime example of the kind of vehicle that should be eligible for such incentives. It is a high-quality, reliable, and environmentally friendly vehicle that is leading the way in the transition to clean transportation. I strongly urge the IRS to reconsider this decision and continue supporting the adoption of electric vehicles by including the Model Y, 5 seater in the list of eligible vehicles for tax credits. I have no doubt that this would be a popular and effective way to encourage more people to make the switch to electric transportation. Thank you for your attention to this matter. Sincerely, Md Baig
Mark Bernstein	1/3/2023 22:44	I cannot believe that this bill was supposed to accelerate societies to adopt EV vehicles when Tesla is being cut out of the ability to offer the goverment subsidy to the top selling five seat model Y in the world. Who was behind this logic? That you have to move up to a seven seat model Y to get the subsidy makes no sense. Please change this law!!!!!!

Name	DateTimeReceived	Body.TextBody
Janco Bronkhorst	1/3/2023 22:45	Dear IRS, Please allow any vehicle that classifies as all electric to get the $7500 tax credit. I refer specifically to the Tesla Model Y, which will not be eligible for the credit. Kind regards, Johannes Bronkhorst
Barry Williams	1/3/2023 22:45	I would like to express my opinion regarding the very backwards methods that seem to be used to determine which vehicles are eligible for the IRA tax incentive. It doesn't make any sense that a hybrid truck which is way less efficient qualifies, and yet one of the most efficient and fully electric vehicles, the 5 seat Tesla Model Y does not. At best this was an oversight, but at worst, it appears to be the corruption of the UAWs pull on the US government penalizing what will be Teslas best selling vehicle this year (and what has the potential to be the best selling vehicle in the world this year). Please reconsider this very odd policy/selection process for no other reason that it is unfairly discriminatory against Tesla. Thank you for your consideration, Barry Williams Sent from my iPhone
Neil Chauhan	1/3/2023 22:45	As the owner of a Tesla Model Y, I was wondering if I fold my 2 additional seats down, does my 7-seat SUV turn magically into a non-SUV? Please recognize and acknowledge the absurdity of your position on considering the Tesla Model Y to not be considered a SUV if you only have 5 seats but is if you have 7 seats and DO THE RIGHT THING!
Su Wang	1/3/2023 22:45	Dear IRA, Please include the Tesla Model Y 5 seater version in this bill! Best regards, Su Wang
rachana_prabhakar@yAhoo.com	1/3/2023 22:45	Hello Andres Garcia, Please provide tax incentives to for Tesla Model Y. Our family wants to buy an electric car and do our part in this moment. Not giving Incentives for Tesla is not fair. Regards Rachana
Erica Ierardi	1/3/2023 22:46	Dear IRS: I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is so important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future for everyone. Sincerely,
Cristian Medina	1/3/2023 22:46	I'm writing to request a review of the Tesla Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that fully electric vehicles have the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.

Name	DateTimeReceived	Body.TextBody
Costas Kleopa	1/3/2023 22:46	there. By having these kind of cars available to more people, it will help our county have safer roads which will save lives, and help our goals for better sustainable environment for our children. Please reconsider including the $7500 tax credit to this kind of car so more people can afford it. Thanks, Costas Kleopa
Afshin Solhdoust	1/3/2023 22:46	Why is the 5 seater version of the Tesla model Y not being classified as an SUV and why does it not receive the $7,500 incentive, while a Jeep wrangler which much less efficient and is not an EV is eligible to receive the incentive? It makes no sense!
Hooman Famili	1/3/2023 22:46	Hi. I am writing in regards to the EV tax credit pertaining to IRA. I don’t think it is right that Tesla Model Y (in most variations) is not able to take advantage of the credit. An American made car - not Mexico or Canada - that is fully electric and the leader in transitioning to sustainable transport not available to common working Americans smells of foul play. Please adjust your classification system to allow the Model Y (at least it’s common variations) to be available to more Americans who want to support our country’s mission to reduce emissions. Thank you Hooman Famili 214-228-4059 Del Mar, CA Sent from my iPhone
Hunter Smit	1/3/2023 22:46	I am writing to urge you to consider including the five seat variant of the Tesla Model Y in the new $7,500.00 federal tax credit offering. As a fully electric vehicle, the Model Y offers significant environmental benefits over traditional gasoline-powered cars, and its inclusion in the tax credit program would encourage more consumers to make the switch to electric transportation. In addition, the Model Y's five seat capacity makes it an ideal choice for families, who may be hesitant to make the switch to electric transportation due to concerns about range and practicality. By including the Model Y in the tax credit program, you would be encouraging more families to make the switch to electric vehicles, which would help to reduce carbon emissions and improve air quality. I hope that you will give serious consideration to including the five seat Tesla Model Y in the $7,500.00 federal tax credit program. Its fully electric powertrain, impressive range, and practicality make it an excellent candidate for this credit, and I believe it would encourage more consumers to make the switch to electric transportation. Sincerely, Hunter Smit
fan.zhu89	1/3/2023 22:46	To anyone who concerned, My name is Fan Zhu living in California. As a tax payer, I couldn’t understand why 7 seat model y is a suv while 5 seat model y is not? I notice the size of model y is larger than id4 pro s which is considered as suv. It doesn’t make any sense to consider a larger car as a sedan while smaller one is suv. Thanks Fan Sent from my iPhone
Cristian Medina	1/3/2023 22:47	eligible for the $7,500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that fully electric vehicles have the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.
Dan Banks	1/3/2023 22:47	EPA thinks Tesla Model Y’s are SUVs. You guys are really screwing this up. Bought off by UAW? Dan Banks 334.328.5736

Name	DateTimeReceived	Body.TextBody
George DeNardis	1/3/2023 22:47	The Inflation Reduction Act has a stipulation where PHEV and Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix:
Michael Cantore	1/3/2023 22:47	Tesla Model Y 5 seater should be included. Best, most American full EV on the market. To be excluded is ridiculous.
jerry chen	1/3/2023 22:47	Hi, I can only imagine the influx of feedback you are all getting regarding the EV tax credit and the blatant discrimination against Tesla SUVs, which are undeniably greener and safer than legacy alternatives. I'll spare the details, as I'm sure you guys have all the data you need at this point to make a judgment call on whether the current guidelines are fair and unbiased. Jerry
Alexander Bonwit	1/3/2023 22:47	I'm frustrated by the seemingly arbitrary classification criteria used to determine the eligible rebate amount for EVs in 2023. The Ford Mustang Mach E in particular seems to be classified as a car, but is in fact a crossover/SUV form factor. Most configurations of the vehicle don't even qualify for any rebate because of its current classification. The odd distinction between two vs. three-row Tesla Model Y vehicles also seems irrational. The vehicle is an SUV, and there are many two row SUVs, including other vehicles on the list that are classified as SUVs. I hope the IRS reconsiders these classifications and properly classifies SUVs as SUVs so more consumers can afford these vehicles. Without the rebate, considering the cost that large battery packs (the only practical option for many drivers living in rural areas) add to many of these vehicles, only the wealthiest will continue to be able to afford them, and gasoline vehicles will be far more appealing to many consumers. Thank you. Sincerely, Alex Bonwit
Dave Scott	1/3/2023 22:48	Dear IRS, I don't understand how you can give tax credits to vehicles that get 21, 23, or even 40 miles of EV range, and dis-qualify a Tesla Model Y that gets 320 miles of EV range. The purpose of the credit is encourage people to go electric with their vehicle choices. Hybrid cars should be excluded from the program, they still have an internal combustion engine in them, that's not helping the mission to transition to sustainable options.
Liming Lin	1/3/2023 22:48	To whom it may concern, Made-in-America Tesla Model Y 5 seater should be included in the EV credit and it's silly that it's not from the beginning. Regards, Liming
Matthew Kohler	1/3/2023 22:48	I am writing today to express my frustration regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular EV in the world, the Tesla Model Y (made in America). As a taxpayer and a concerned citizen, I believe the incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y 5 seater. Thank you, Matt Kohler 650.245.8977
Clayton Greenwood	1/3/2023 22:48	Why is Tesla being discriminated against for no reason? A model Y is obviously a SUV…Common folks. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Trevor Ross	1/3/2023 22:48	version). Seems fishy. Regards, Trevor Ross | Private Chef Luxe Dinners 311 N Robertson Blvd #714 Beverly Hills, CA 90211 1-323-926-4655 www.cheftrevorross.com @cheftrevorross
Joe Alt	1/3/2023 22:48	SUV qualifications should be based on storage space within the car or even towing capacity, not weight of car as the lighter an EV the better it is for the environment, don't punish efficiency. Thanks Joe Alt Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Lou Petracci	1/3/2023 22:49	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Lou Petracci 909-904-3708<tel:909-904-3708>
gullet-clues0n@icloud.com	1/3/2023 22:49	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Concerned Citizen
Mesgen Amanov	1/3/2023 22:49	Dear IRS, Please include Tesla Model Y 5 seater for eligibility of $7,500 EV Tax credit. It is unfair that other automakers qualified for tax credit while their cars not even fully electric. Thank you
Bob Hutchins	1/3/2023 22:49	Please be transparent about what criteria you used to determine which vehicles are SUVs and which aren't. No single set of commonly used standards seems to apply to your choices. This confuses the citizens who are interested in the fair application of this bill. Also, if possible, please disqualify any gas or diesel powered vehicles in this tax credit, even if they are hybrids. With both powertrains, hybrids try to cover both roles and do neither well. Thank you for your time and consideration. :)
Thomas Lewellen	1/3/2023 22:50	The way that you are classifying what is/isn't a SUV and therefore available for the tax credit up to an MSRP of $80,000 incentivizes demand for heavier and less efficient vehicles. A Tesla Model Y with 7 Seats is heavier but otherwise the same build as a 5 seater and yet they are in different categories. Heavier vehicles lead to less range/more energy consumption, increase forces in accidents as well as more wear and tear of our public streets. The current rating system will seemingly incentivize automakers in making heavier/ less efficient vehicles so that they qualify for the tax credit as apparently a lighter SUV isn't a SUV based on your faulty formula.

Name	DateTimeReceived	Body.TextBody
Xin Peng Lin	1/3/2023 22:50	Hello, I find it ridiculous that a Jeep hybrid that has ~20 mpge qualifies for the 7500 tax credit but the Tesla Model Y, an SUV, which is fully EV does not. This will not help us transition into a more sustainable and less polluted future. Please reconsider the Tesla Model Y. Best, Xin
Josh G	1/3/2023 22:50	re-sending this, because i forgot to include the OMB control number in the subject Please re-consider the categories that yall are placing various cars in. There are many "SUVs" that are not being placed in the "SUV", $80,000 category. Vehicles such as the Ford Mustang Mach-E, GM Cadillac Lyriq, Volkswagen ID.4 (4 versions), and Tesla Model Y (3 versions) should all be considered "SUVs", and therefore be allowed up to the $80,000 price limit. The Volkswagen ID.4 and Tesla Model Y even have SOME versions that ARE considered "SUVs", but not all. The way that yall have categorized these cars as "SUVs" and "not SUVs" doesnt make sense. I have seen many comments about this online, and I am concerned that the US government is "incentivizing EVs", but at the same time, seem to be "punishing efficiency". For example, the Tesla Model Y could potentially qualify for the "EV credit" if it were heavier, and/or had a taller ground clearance... both which make the vehicle LESS efficient. This goes against the goal of the "EV tax credit", which is supposed to incentivize efficient/clean vehicles. Here is a good example of why the "EV tax credit" makes no sense: There is a car that has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 "EV Tax Credit". There is a car that is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. The EV that doesnt get the tax credit is because it is between $55,000 and $80,000. The EV is actually an "SUV", but is placed in the "other" category for the "EV tax credit" bill. I am writing this as a fan of PURE ELECTRIC VEHICLES, a US taxpayer, and a fan of the company that makes the most American made vehicles, Tesla. Im sure you will be getting plenty of comments about this "EV tax credit" "SUV" "issue". If you go on the internet at some point, I would imagine you might see people talking about how the new "EV tax credit" is unfair and makes no sense. Just search "EV tax credit" on Twitter. You can even look
Roberto Romero	1/3/2023 22:50	Hello, Commenting to recommend revising Inflation Reduction Act EV Tax Credit. Unfair Tesla Model Y 5 seat variation is not eligible for $7500 credit but many other Hybrid non full EV vehicles are eligible. I was seeking to purchase a Model Y with this tax credit but would like to not have to purchase 7 seat upgrade. My second choice is Ford Mach-E which also should be eligible for this $7500. Thanks, Roberto Romero 619-788-9468 -- Roberto Romero (619)788-9468
Julian Kidd	1/3/2023 22:50	The new tax incentive for electric vehicles is very frustrating. It seems as though you are excluding true EVs like the Model Y and including vehicles like the Jeep Wrangler. As a tax payer and concerned citizen for our future and our children's future, please reconsider what the qualifications are for this credit. Thank you. Julian Kidd
Kavian Shahi	1/3/2023 22:50	Please include the Tesla Model Y 5 seater in the SUV group. Actually, All pure electric vehicles under $80,000 should be eligible for the tax credit in my opinion. The half measured plug in hybrids are not efficient enough to be considered in my opinion. Thanks KS Sent from my iPhone
Walt Hilger	1/3/2023 22:51	Dear IRS Representative, I have been closely following the new ev incentive regulations that were legislated in 2022. Possibly one of the most important pieces of legislation for both the national security of the US and the economy. However the actual details as they were released recently don't seem to be aligned with intent of the legislation. Specifically, electric vehicles seem to be under represented as compared to hybrid and plug in hybrid. This really needs to be reconsidered. Please use the Tesla model y suv as an example of a vehicle that should be included as an suv at the 80k rate but was somehow excluded. Thank you for your consideration of this very important implementation detail of the ev tax credit legislation. Sincerely, Walt hilger Walt hilger 16 autumn ln Natick ma 01760 Sent from my iPhone
Kyle	1/3/2023 22:51	Hello! I have a concern that Tesla Model Y SUV 5 seats aren't included under the SUV section. It is the best EV SUV right now and it doesn't make sense that it's not part of SUV category. Kyle

Name	DateTimeReceived	Body.TextBody
Christopher Solly	1/3/2023 22:51	Hello - Please reconsider giving subsidies to all Tesla models like the fully electric Tesla Model Y. It seems crazy that the government would subsidize a 22MPG Jeep with its internal combustion engine and not clean, American made Teslas. Thanks - Chris
oscar herrera	1/3/2023 22:51	OMB Control No. 1545-2137 I think tesla Model Y 5 seater should be included and silly that it's not from the beginning. It's an EV . It's silly that it's not included. Credit is being given to hybrids! Can this please be changed? Oscar Herrera
Vad I	1/3/2023 22:51	To whom it may concern, The EV tax incentives should be fair and balanced. The primary focus of these incentives should be promotion of fully electronic vehicle technology (not 30-year-old hybrids). There should be an even playing field for all companies, including Ford and Tesla. On that note, all variant of Tesla Model Y (excluding performance model) should qualify for a full $7,500, just like other OEMs. Either implement these incentives fairly across the board or don't do them at all. V/r, Tax payer.
Gram Loomis	1/3/2023 22:51	Tesla dragged the US into electrification of vehicles, and should certainly be more eligible for tax credits than many of the listed Hybrid SUVs that barely have any electric-only range, and a much larger carbon footprint. Likewise, it makes no sense that the Tesla Model Y is an eligible SUV if it has 7 seats, but not if it has 5 seats. The efficiency is actually better if you only have 5 seats and should be reflected as such in the form of tax credits.
Vivek Bajpai	1/3/2023 22:51	Dear IRS, I am writing to express my frustration with the new EV tax incentives and their confusing and inconsistent criteria for eligibility. I am particularly disappointed that a 22mpg Jeep Wrangler is eligible for full credit, while an American-built Tesla Model Y and Ford Mach E, which are much more environmentally-friendly vehicles, are not. Furthermore, I have concerns about the eligibility of plugin hybrids for full credits. Studies have shown that these vehicles produce more emissions than internal combustion engine (ICE) vehicles in real-world driving conditions. It seems counterintuitive to me to provide incentives for vehicles that are not actually helping to reduce emissions. They have a very small battery pack and do not need government incentives to compensate for the additional cost. I understand that the goal of these incentives is to encourage the adoption of electric vehicles, but it is important to ensure that they are being applied fairly and in a way that truly promotes environmental sustainability. I urge you to consider revising the eligibility criteria for these incentives to more accurately reflect the environmental benefits of different types of vehicles. Sincerely, Vivek Bajpai 942 120th Ave SE, Lake Stevens, WA - 98258
Mark Us	1/3/2023 22:51	Hello, Number of seats should not disqualify the most available electric SUV from a tax rebate program designed to increase electric car adoption. Please review for change. Tesla Model Y needs to be part of the program regardless or seats or weight. Mark
Daniel Van Dyck	1/3/2023 22:51	also one of the safest vehicles on the road(5 star rating). It is patently obvious that political corruption played a role in this exclusion, when one considers a 22mpg Jeep plug in hybrid qualifying, while the Tesla Model Y does not. Sincerely, Daniel Van Dyck
Joshua Schnall	1/3/2023 22:51	This is a public comment in regards to the EV tax credits in the inflation reduction act. "It is disgusting that EV tax credits are being given to cars which still use fossil fuels, namely plug in hybrids, while cars that are fully electric are being left out. Specifically the tax credits for SUVs which leave out many tesla model Y variants, seem to make little to no sense at all considering they are fully electric, SUVs, and also have more made in america materials than other EVs. This should be rectified immediately. And Plug in vehicles should be given less tax credits than fully electric vehicles. Thank You." -Joshua Schnall

Name	DateTimeReceived	Body.TextBody
David Tran	1/3/2023 22:51	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, David Tran. Sent from my ifone
David DiStefano	1/3/2023 22:51	Hello, Please explain to me why the fully electric Tesla Model Y SUV with 5 seats does not qualify for the $7,500 tax credit as an SUV, but other 5-seat SUVs do, even ones with a gas-burning engine. This does not make sense and I'm hoping you can explain. Maybe it's a simple mistake? Thanks, Dave
Larry Koonse	1/3/2023 22:52	and not this model.
Kirk Rove	1/3/2023 22:53	Hi Andres, Please include all variants of Tesla Model Y as part of the SUV EV incentives instead of sedan. EPA has rated even the 5 seater as SUV, it doesn't make sense for it to be excluded. 🙏 Kirk
Gregg Oberlin	1/3/2023 22:53	why certain SUV's (Tesla model Y) would be excluded. If the climate is the reason for this ruling, hybrids should not count, but all BEV's should be equally included for the tax credit. Respectfully, Gregg Oberlin
rich@welcomehomebrands.com	1/3/2023 22:54	Under the new IRS guidelines, I have read the model y suv does not qualify for the suv tax credit. I have had other suv vehicles prior to purchasing the model Y in 2020. I do not understand why the model Y is not qualifying as an SUV for purposes of the tax credit under the Inflation Reduction Act as it is the best suv that i have ever owned. Richard Aslanian Co-Founder Welcome Home Brands, LLC 4 West Red Oak Lane, Suite 303 White Plains, NY 10604 914-696-0010 (work) 914-696-0012 (fax) 914-523-7068 (mobile) Rich@welcomehomebrands.com
Jeff Chen	1/3/2023 22:54	Please allow the Tesla Model Y 5 seat versions to qualify the $7500 credit. It is defined as an SUV by the Environmental Protection Agency. And my car title also shows that it is an SUV. Thank you for considering this change.
Vitaliy Ilnitsky	1/3/2023 22:54	finance. It model Y thank you. Sent from my iPhone
timothy martino	1/3/2023 22:54	Please consider that a battery electric Model Y five seat vehicle should be placed on the list to receive the EV Tax Credit. It's the most efficient SUV available. Tim Martino
Praveen Hugar	1/3/2023 22:54	It doesn't make sense that Tesla Model Y 5 seater is excluded from getting $7500 credit. Considering the range (over 300 miles) and the size of the car, it should qualify without a doubt especially when cars of other brands of the same size but ridiculously low range qualify for the credit. Thanks Praveen Hugar

Name	DateTimeReceived	Body.TextBody
James Percelay	1/3/2023 22:55	For the sake of the environment and fair play, please allow the Tesla Y to get the same $7500 as other similar SUVs. The German VW ID.4, which has about the same size as the American Model Y and Mach-E, is being considered a SUV and getting access to the tax credit for a price of up to $80,000. this as a major mistake since it goes against the purpose of the program, which is to encourage sales of more efficient vehicles. Vehicles with lighter weights are more efficient. There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the German BMW X5 plug-in and Italian Owned Stalantis/Jeep Wrangler plug-in. Thank you for considering this rule modification. — James Percelay JAMES PERCELAY 646.279.4122 @twitter<https://twitter.com/Twittier> @instagram<https://www.instagram.com/twittier/> @Facebook<https://www.facebook.com/james.percelay> @Linkedin<https://www.linkedin.com/in/jamespercelay/>
M McCreary	1/3/2023 22:55	As I have investigated this issue further I would like to amend/replace my previous comments with new information for clarity. The purpose of this let is to provide comment regarding Revenue Procedure 2022-42 and the associated web publication of https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after which is providing guidance on which vehicles makes and models qualify for the tax incentives. My concern is that the IRS is in violation of the Administrative Procedures Act by arbitrarily misclassifying certain variants of the Tesla Model Y as not a sport utility vehicle (SUV) and therefore request the IRS define a sport utility vehicle as is typically defined in the automotive literature as well as is classified by the EPA, NHTSA, and Department of Energy. This would make all variants of the Model Y an SUV. Statement of Law and Analysis Public Law No: 117-169 (08/16/2022) Part 4, Section 13401 (f)(11) states: (B)Applicable limitation.--For purposes of subparagraph (A), the applicable limitation for each vehicle classification is as follows: ``(i) Vans.--In the case of a van, $80,000. ``(ii) Sport utility vehicles.--In the case of a sport utility vehicle, $80,000. ``(iii) Pickup trucks.--In the case of a pickup truck, $80,000. ``(iv) Other.--In the case of any other vehicle, $55,000. (C) <> Regulations and guidance.--For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance as
John Kosoyan	1/3/2023 22:55	Dear IRS, 1 am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. 1 urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y.
Moe Thajib	1/3/2023 22:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Robin Ren	1/3/2023 22:55	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80k price cap, not $55k. Thank you Robin -- Thanks, Robin
Mitch Gurdus	1/3/2023 22:56	To Whom it May Concern: I'm very disappointed that the purchase of a Tesla model Y does not qualify for the $7500 incentive, unless it is a seven-seat variety. That seven-seat requirement is, for some reason, not necessary for other companies. Tesla seems to have been unfairly singled out.
ali farhat	1/3/2023 22:56	Dear Internal Revenue Service, I am writing to express my frustration as a tax paying citizen regarding the new tax credit for electric vehicles. I am disappointed to see that the most popular electric vehicle, the Tesla Model Y (5 seat variant), is excluded from this credit, while inefficient plug-in hybrids like the Jeep Wrangler, which only gets 22mpg, are included. I understand the intention of the tax credit is to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels. However, I believe it is unfair to exclude the Tesla Model Y (5 seat variant), which is a highly efficient and popular electric vehicle, while including less efficient options. As a taxpayer, I feel like my hard-earned money is not being used properly when credits are given to vehicles that do not align with the goals of reducing emissions and promoting sustainability. I urge the IRS to reconsider the criteria for the electric vehicle tax credit and ensure that it is supporting the most efficient and environmentally-friendly options available. Thank you for your attention to this matter. Sincerely, Ali Farhat Sent from my iPhone
Nathan R Berryhill	1/3/2023 22:56	means a Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient) with an SUV form factor does not qualify for the $7,500 tax credit. On the other hand, the Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (inefficient), and 25 miles of electric range, qualifies for the $7,500 tax credit. Please follow the same categorization as the EPA. Apply SUV/Non-SUV rules fairly, across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. Thank you, Nathan Berryhill
Charles Zhao	1/3/2023 22:56	Dear Sir or Madam, I hope you had great holidays. I am writing to express my concern about Tesla Model Y 5 seater not being eligible for $7500 tax credit, please please make it eligible.
mindlessnick@yahoo.com	1/3/2023 22:56	Please include all variants of the Tesla model Y and the mustang mach e as SUVs. They are clearly not sedans or coupes. The exclusion of these vehicles is ridiculous. The intent of the inflation reduction act was to spur transition to sustainable energy to secure our energy future. To include jeep wranglers with negligible electric range and legroom and exclude a 5 seat model Y is evil. Don't be evil. Thank you Nick Archer Scottsdale AZ Sent from my iPhone
Edward Qin	1/3/2023 22:57	Dear Sir/Madam I think tesla Model Y 5 seater should be included and surprise that it's not from the beginning. Thank you! Edward 发自我的 iPhone
Gmail	1/3/2023 22:57	Dear IRS, I am writing to express my extreme frustration and disappointment that the Tesla Model Y has not been included in the tax credit for EVs. It is completely unacceptable that the Model Y, a highly efficient and environmentally-conscious vehicle, has been overlooked in favor of other hybrid cars that are not even pure electrics. It is clear that the IRS is not taking the issue of climate change seriously, and is instead prioritizing the inclusion of hybrid vehicles that are not as environmentally friendly as the Model Y. This decision is not only unfair to Tesla owners, but it is also irresponsible and shortsighted in the face of the urgent need to reduce our carbon emissions. I demand that the IRS reconsider its decision and include the Model Y in the tax credit immediately. The future of our planet depends on it. Sincerely,

Name	DateTimeReceived	Body.TextBody
Tyler Saves	1/3/2023 22:57	Hi, Thank you for accepting comments regarding the EV tax credits. I noticed that there are a few gas powered cars getting the incentive but pure EVs like the Tesla Model Y SUV is not getting the full 80,000 tax credit. The Model Y with 7 seats is receiving the full 80,000 coverage, but with 5 seats is not and is only getting 55,000 MSRP. This does not make sense to me as I would assume regardless of the seats, if it is an SUV and an EV, it should get the credits (especially over a gas car like the Jeep that qualifies). To give the 7 seat variant 80,000, but the 5 seat variant 55000 does not add up as it's the same vehicle! Please include the Model Y 5 Seater SUV under the $80,000 MSRP and allow it to get the tax credit. This will help make America significantly cleaner as this is the vehicle that the people want. Thank you
Melvin Collado	1/3/2023 22:57	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely Melvin Collado
Kenneth Sobel	1/3/2023 22:58	I do not understand why the 5-seat version of the Model Y does not qualify as an SUV for the new EV tax credit. This is even harder to understand when you see multiple 5-seat SUVs made by other manufacturers which do qualify. It seems that the government's definition of "SUV" is prejudicing Tesla for designing the Model Y to be a mass efficient vehicle. I want to see our government encourage mass-efficient vehicle designs, which will use less energy than heavier vehicles. I urge you to change your policies so that the Tesla Model Y and other mass-efficient electric SUVs qualify for the EV tax credit. Please don't enact domestic policy that encourages bad engineering. Sincerely, Ken Sobel 402 Jetty Dr Richmond, CA 94804
Randy Parz	1/3/2023 22:58	To anyone involved in defining the scope of the EV tax credit. as a general rule and in the simplest of terms; If it's size and usage falls between a sedan and a truck, it's an SUV. A large SUV is already classified as a "truck" by manufactures. The reasons for this appears to mirror the resent decision about EVs; aka: something other than logic; aka: special interests. A "crossover SUV" is not a "almost but still not quite an SUV", it's an SUV, that is more sensible for daily driving. The EV credit should also mirror what percentage of the industry average range is propelled completely by electricity. Regards, Randy
Lingli Zhao	1/3/2023 22:58	Hi IRS, I think tesla Model Y 5 seater should be included in EV tax credit qualifications and silly that it's not from the beginning. Thanks, Lingli

Name	DateTimeReceived	Body.TextBody
edward de jesus	1/3/2023 22:58	Dear IRS, I am writing to express my frustration and distrust with the recent tax incentive for electric vehicles. I am particularly disappointed that the incentive includes plug-in hybrids, but excludes the Tesla Model Y, which is the most popular electric vehicle in the world. Furthermore, I am concerned that the incentive includes a 22 mpg Jeep Wrangler, which seems to go against the purpose of promoting environmentally-friendly transportation. I understand that the goal of the incentive is to encourage the adoption of electric vehicles, but I do not believe that it is fair or logical to exclude certain popular models while including vehicles with such low fuel efficiency. I urge the IRS to reconsider its inclusion criteria for this tax incentive and to ensure that it is truly promoting the use of electric vehicles as a more sustainable transportation option. Sincerely, EDWARD DE JESUS 646-419-2184 edejesus196@gmail.com<mailto:edejesus196@gmail.com>
Charles Knecht	1/3/2023 22:58	Dear IRS: The IRS is interpreting who qualifies for EV tax credit. There is a glaring problem: Tesla Model Y 5-seater is being excluded from being counted as an "SUV." Please fix this by counting it as an SUV. This car is the most made-in-America out there and is also entirely battery-powered, not a hybrid. Qualifying hybrids with their scanty electric ranges is also very unfair. They're basically gas cars. Sincerely, Charles Knecht
Jason Brand	1/3/2023 22:58	The details in this petition say it all. Please address the nonsense definition of an SUV. "At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars." https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit -- Jason Brand 801-680-0806
Chris Nelson	1/3/2023 22:59	To Whom It May Concern, The Tesla Model Y 5 seater should absolutely be included in this. Please fix this. Best, Chris
Wojciech Kamiński	1/3/2023 22:59	Dear IRS Please include Tesla Model Y 5 seater "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." -- Pozdrawiam
Michael Holmes	1/3/2023 22:59	Please consider the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued.

Name	DateTimeReceived	Body.TextBody
Zenos Schmickrath	1/3/2023 23:00	Dear IRS, I am writing to express my strong disagreement with the decision to exclude the Tesla Model Y (and other fully electric vehicles) from the $7500 tax credit for battery electric vehicles. As an American-made car and one of the most efficient battery electric vehicles on the market, I believe the Model Y should be included in this classification. It is highly disappointing to see that other, less efficient vehicles are included in the tax credit program while the Model Y is left out. I urge you to reconsider this decision and include the Model Y in the list of eligible vehicles for the tax credit. The Model Y is a key player in the push for sustainable transportation, and it is important that it receives the same support as other electric vehicles. Thank you for your attention to this matter. Sincerely, Zenos Jake Schmickrath
Eugene Brown	1/3/2023 23:00	Regarding your clarification of the vehicle eligibility for the IRA SUV and car level credit purchase price limits. It would seem that there is no consistency on which vehicles are eligible and which are not. For example, both the Mustang Mach E and the Tesla Model Y SUV are both classified as SUV's by the EPA. However, most trims of these vehicles are not eligible since they are not classified as SUVs in your classification and since they don't sell for under $55,000, they will be ineligible for the credit. Similarly, the VW ID4 has multiple trims, some of which are 4 wheel drive and are eligible while other vehicles are not. In contrast, several large Hybrid vehicles of similar size such as the Jeep Grand Cherokee 4xe, Audi Quatro Q5 all wheel drive, and the Ford Escape Plug in hybrid are classified as SUV's and receive the full $80,000 price limit for the credit. If there are real criteria underpinning these differences, they should be published so that the public and the manufacturers can see how these classifications are determined and why this should be different from the EPA's criteria. I believe the intent of the Congress in passing this legislation was to hasten the transition to green energy as the US is lagging behind in the adoption of these technologies. It also is odd, since most manufacturers have not been able to produce these vehicles at a profit. For example in the case of Ford, it would seem that this would give Ford an incentive to produce more Escape Hybrids (at the higher price point) and fewer of the Mach E, is a more efficient battery electric vehicle. In the short run, this might benefit Ford. However, in the long run it will decrease the pressure on the company to fully transition to electric vehicles. In the long run likely reduce rather than aid them in competing against the upstarts such as Tesla, Rivian and BYD. If the criteria is curb weight, this is a perverse disincentive, since lighter vehicles are more expensive to make and are more efficient, using less energy. It would seem that such vehicles would be the real target of the credit. The public is also confused by these criteria. And many experts in the field seem to have no good idea why some trims are included and some are not.
Leah Benson	1/3/2023 23:00	electric cars. Sincerely, A tax payer.
bing zhu	1/3/2023 23:01	Dear officer, I don’t think it’s fair for Tesla model Y . It’s definitely qualified for $7500 credit. Sincerely, Bing
Jackson Mahrt	1/3/2023 23:01	To whom it may concern, Please reconsider current IRS classification of “SUV” as it pertains to I.R.A. and follow already established, less environmentally insensitive, policy established by EPA. In no way should my tax dollars be wasted on antiquated technology of plug-in hybrids in leau of proven BEV platforms like the Tesla Model Y and Ford Mach E. General common sense should prevail and the voting American public will not continue to support politicians who act non-pragmatically and/or put lobbyist wishes above those who vote them into office. Sincerely,
Gera Cuello	1/3/2023 23:01	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. Tesla cars have proven to be the safest and most efficient car time and time again. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Please don’t let us down. This needs to be corrected immediately. Sincerely, Geraldine Cuello and Family

Name	DateTimeReceived	Body.TextBody
TJ McWain	1/3/2023 23:01	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV, has in has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Tesla Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Thomas McWain
Wojciech Kamiński	1/3/2023 23:01	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/>
Kade Karges	1/3/2023 23:02	To whom it may concern: I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV with a price cap of $80,000 for eligibility of the IRA $7500 credit. This car is categorized as an SUV by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. Seperately, the current rules seem to incentivize the purchase of some hybrid vehicles more than some fully electric vehicles. Seeing as hybrid vehicles still have combustion engines in them, this seems counter productive. Please consider adjusting the rules to properly incentivize the purchase fully electric vehicles over anything with a combustion engine. This does not mean hybrids should be excluded, but surely they should not be given special treatment over fully electric vehicles. Thanks Kade Karges US Citizen and US Tax Payer
Wojciech Kaminski	1/3/2023 23:02	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem / Best regards Wojciech Kamiński mobile: +48 663 929 831

Name	DateTimeReceived	Body.TextBody
Wojciech Kaminski	1/3/2023 23:02	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem / Best regards Wojciech Kamiński mobile: +48 663 929 831
Charles DiTrani	1/3/2023 23:02	the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you, Charles DiTrani Sent from my iPhone
Wojciech Kaminski	1/3/2023 23:02	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem / Best regards Wojciech Kamiński mobile: +48 663 929 831
Wojciech Kaminski	1/3/2023 23:02	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem / Best regards Wojciech Kamiński mobile: +48 663 929 831
Mick Estes	1/3/2023 23:02	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the
Neczar Sarouli	1/3/2023 23:02	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning!-- __ Neczar

Name	DateTimeReceived	Body.TextBody
Shantanu Apte	1/3/2023 23:02	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Tesla model y (5 seat) somehow not eligible as suv and the $80k limit, but ford escape phev and Jeep phev and foreign made EV on lease are qualified for the full $7.5k credit, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I request you to please consider and make the rules fair for consumers who are the taxpayers paying for ITA. Thanks Shantanu Apte
Wojciech Kamiński	1/3/2023 23:02	Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem / Best regards Wojciech Kamiński CEO mobile: +48 663 929 831 wojciech.kaminski@heysolar.eu
Wojciech Kamiński	1/3/2023 23:03	Dear IRS Please include Tesla Model Y 5 seater “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/> Z poważaniem, Wojciech Kamiński EkoFigle wojciech.kaminski@ekofigle.pl www.ekofigle.pl
Edmund Muth	1/3/2023 23:03	The IRS has published poorly reasoned rules for setting MSRP limits for EV’s and Plug-in EV’s that potentially qualify for the new IRA $7,500 tax credit. Specifically, the Tesla Model Y 5-seat configurations, the Mustang Mach-E and the VW ID.4 (4, 4 Pro, 4 Pro S, and S – the 5 seat variants) should have been assigned the $80,000 MSRP limit, not the $55,000 limit, to qualify (income allowing) for the full $7,500 tax credit. All are marketed and accepted by the public as SUV’s. The Tesla Model Y 5 seat is the most popular electric EV SUV in the US, the most efficient EV SUV in terms of MPGe, has the greatest Made-in-America content, and the best safety score. It is EXACTLY the kind of car that Congress intended to incentivize middle-class consumers to buy and manufacturers to build. Yet, these initial IRS rules discriminate against these extraordinary vehicles, for no good public policy or engineering reason and at variance to the intent of the law, and incentivize purchase (by granting the $80,000 MSRP gap) vastly less efficient cars, like the Ford Escape Plug-In Hybrid and the Jeep Wrangler 4xe. This rulemaking mistake should be corrected promptly. Respectfully – Edmund H. Muth

Name	DateTimeReceived	Body.TextBody
Coman Dinn	1/3/2023 23:03	I understand that the reason certain Tesla Model Y cars do not qualify for the EV tax credit is because they do not weigh enough. This is irrational and arbitrary in my opinion. The model with more seats apparently qualifies only because it weighs more. Tesla vehicles are very efficient and actually require a smaller battery which weighs less and is likely the reason the car comes in under the weight cutoff. Consumers who choose this model should not be penalized for Tesla's efficient use of materials. Sincerely, Coman Dinn
Brett Trotter	1/3/2023 23:03	I have a hard time understanding why any hybrid vehicles would qualify at all for this credit. Saying the Tesla model Y is not a SUV because it is not heavy enough demonstrates a complete failure to understand how light weighting vehicles helps with "fuel" economy. It is clear that many of these decisions were not founded in best practice or with true environmental impact in mind. They seem to be influenced more by which company or union donated more money. BEVs are selling faster than Ford, GM, Rivian, Canoo, Tesla, or BYD can make them. This country does not need to incentivize the market, but needs to ask these companies what they need to bolster production. You should be incentivizing lithium mining in the US, large scale lithium battery recycling, and research to improve battery energy density. You should not be taking orders from the UAW about how to kick back money to them for their past donations. Jeep's EV hybrid is a joke and will not reduce emissions like a pure BEV, it would actually be better to incentivize people to buy a Honda civic over a hybrid jeep. - Brett
Mitchell Gray	1/3/2023 23:04	I think the Tesla Model Y 5 seater should be included in the EV credits. It is not only lighter and more efficient than the other cars, but also has a much larger EV range. It is ridiculous it wasn't included.
Sugnesh Patel	1/3/2023 23:04	Hello, This email is intended to request the tesla model Y longe range 5 seats to be included in the EV tax credit. This is a very popular vehicle and should be included in this tax credit. Please reconsider your decision. Thank you. Sent from my iPhone
Mitch Strohminger	1/3/2023 23:04	Dear Andres Garcia, The current rules make no sense. The objective of the rules should be to support battery electric vehicles (BEV) like Teslas, the Ford Mach E and others. The tax credit should not be used for PHEV. It makes no sense, as many of these vehicles only engage their minuscule electric motors for a small portion of the time, thus still contributing massively to climate change. Also the current rules exclude Tesla Model Y 5 seater from the $7,500 tax credit despite it being an SUV. It should be subject to the $80,000 limit, however, as this limit is supposed to cover all SUVs. The 7 seater qualifies—why not the 5 seater? This makes no sense and seems quite arbitrary. Thank you. Mitch Strohminger Envoyé de mon iPad
Wojciech Kamiński	1/3/2023 23:04	Dear IRS, Please include Tesla Model Y 5 seater "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." Z poważaniem / Best regards Wiceprezes Zarządu / Vice Chairman Wojciech Kamiński mobile: 0048 663 929 831<tel:0048%20663%20929%20831> e-mail: wojciech.kaminski@athletic.eu<mailto:wojciech.kaminski@athletic.eu> www: www.athletic.eu<http://www.athletic.eu/>
Henry Tri	1/3/2023 23:04	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Henry Tri
Mitchell Gray	1/3/2023 23:04	I think the Tesla Model Y 5 seater should be included in the EV credits. It is not only lighter and more efficient than the other cars, but also has a much larger EV range. It is ridiculous it wasn't included.

Name	DateTimeReceived	Body.TextBody
Robot Chad	1/3/2023 23:05	I think the Tesla Model Y 5 seater should be included in the EV credits. It is not only lighter and more efficient than the other cars, but also has a much larger EV range. It is ridiculous it wasn't included.
flip.pleas.0z@icloud.com	1/3/2023 23:05	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Concerned Citizen
Eugeneh0	1/3/2023 23:05	Please remove all the ones with gas engine. And add Tesla mode as suv qualifier. Regards, Eugene
Ganesh Pai	1/3/2023 23:05	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Ganesh Pai 609.865.8918 9 Ascot Ln , Belle Mead , NJ -08502 Get Outlook for iOS<https://aka.ms/o0ukef>
philljam000@gmail.com	1/3/2023 23:05	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Thanks, James Phillips

Name	DateTimeReceived	Body.TextBody
dmitry oreshkin	1/3/2023 23:06	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Sugnesh Patel	1/3/2023 23:06	Hello, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the credit. Sent from my iPhone
Julio Rodriguez	1/3/2023 23:07	IRS, I am writing to express concern regarding the new tax incentive of relectrice vehicles. it's not acceptable to that the incentive includes pulug-ins hybrids such as the 22 mpg jeep wrangler while excluding the most popular electric vehicle in the world the tesla model y I urge the irs to reconsider this decision to ensure thea the tax incentive is fairly applies to all electric vehicles including the Tesla model Y Thank You julio
David Cherem	1/3/2023 23:07	Hello, my name is David, I'm 19 years old from Detroit Michigan. Just wanted to let you know that my dad was going to buy me my first car a Tesla Model Y, he agreed to buy me that expensive car thanks to the new IRA and because I was going to give some of my bar mitzvah savings so we could afford it. We loved that it's cero emissions and that we will save a lot in gas, I'm hart broken to hear about your priorities in giving preference tu Gas SUVs instead of a Clean Tesla. We were literally waiting for 2023 to place the order, saved the exact amount for that and now I'm so sad and frustrated. Hope that you fix this and make the right thing. Thanks
Michael Grinshpun	1/3/2023 23:08	I write to comment on the qualified plug-in electric vehicle tax credit implementation. This comment is also attached in pdf format as a reading alternative. On December 29, 2021, the IRS published guidance for MSRP limits for certain vehicle models and trims/option configurations. This publication featured a seemingly inconsistent treatment of SUVs, classifying some as SUVs eligible for the higher $80k price cap and others not. As a result, the top 3 most popular EV SUV models and their most popular trims/configurations are priced out of the tax credit with the largest impact on the best-selling EV SUV – Tesla Model Y with 5 seats. The text of the inflation reduction act in section 13401 requires the secretary of treasury to determine vehicle classifications "using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles." However, there are significant inconsistencies between the IRS methodology and EPA methodology as demonstrated in the below table: Vehicle IRS Classification EPA Classification Ford Escape Plug-In Hybrid SUV Small Sport Utility Vehicle 2WD Ford Mustang Mach-E Other Small Sport Utility Vehicle 2WD Lincoln Corsair Grand Touring Other Small Sport Utility Vehicle 4WD Cadillac Lyriq Other

Name	DateTimeReceived	Body.TextBody
Arsalaan Ali	1/3/2023 23:08	In the spirit of intellectual honesty and fairness, Tesla Model Y 5 seater should be included/qualify for the EV tax credit Kind regards, Arsalaan Ali
Pehz Jensen	1/3/2023 23:09	a counterproductive inconsistency. Regardless if there is reasoning behind the classification of Tesla's Model Y and Ford's Mach E as not SUVs, the effect is incentivising customers to buy less efficient hybrids and EVs. The Model Y and Mach E both fulfill all other requirements of the new tax credit, except the IRS decided to define them as not SUVs. This is outrageous and everyone who noticed this inconsistency knows it would be better off getting changed.
Roberto Aguilar	1/3/2023 23:09	Im submitting my comments to this change that needs to be made for tesla model 3 and model y trim. Model y is SUV and should be in the $80K threshold. the performance and long range should be in the $55k sedan range that is ridiculous when other gas power vehicles that barley have a battery inside of it gets the full credit but an full electric MADE IN AMERICA vehicle doesn't this need to change thank you for hearing me out on this. I had an order for tesla model y and now i don't have that credit please make this change ASAP please Roberto Aguilar
Brian Christ	1/3/2023 23:09	Consumers are being disadvantaged by not being able to order 5 seat model y vehicles. The model y is more mass efficient than other BEV and hybrids and therefore doesn't qualify? Better range more efficient and better for the environment so no subsidy? It doesn't seem to meet the intent of the law nor its potential benefit Brian Christ
Ryan Hanson	1/3/2023 23:09	In regards to the Inflation Reduction Act EV Tax Credit, this is a blatant betrayal of the American people (and humanity) and undermines our nations ability to make transportation sustainable, safe, clean, and most importantly affordable for everyone. First and foremost, the vehicles that qualify for the new EV Tax credit are by and large not what anyone would call an "Electric Vehicle". When the vast majority of people hear EV, they think of a car that 100% powered by electricity via batteries. No internal combustion engine. There is clearly people in power lobbying to congress (and to the media to be frank) to brainwash the American people and citizens of the world to believe that if a car has an electric motor and some batteries in combination with an ICE (commonly know as a Plugin Hybrid Electric Vehicle), it too is an electric vehicle. This is categorically false. Some of these "EVs" are so inefficient that they only have a "fully electric" range of 20 miles! And yet they qualify for a full $7,500 tax credit even though the vehicle is more expensive than a comparable sized true EV, that gets over 300 miles of fully electric range. Speaking of that true EV, the Tesla Model Y (5 seater variant), doesn't even qualify for the tax credit because it is being classified as a sedan and not SUV. Even though it's the same size and carries the same function as the 7 seater of which is classified as an SUV and does qualify for the tax credit. This makes zero sense, both should classified as SUVs regardless of the seating arrangement. To be honest, I personally believe all EVs under $100k MSRP should qualify for the full tax credit, and those EVs must be 100% battery electric with no fossil fuel backup. Any EV over $100k really should not qualify for the credit because if we're honest here, the people that can afford to buy a car like that don't need a break. Most of the EVs in that price range are luxury, like your Lucid Air GT, Tesla Model S Plaid, Tesla model X, Audi E-tron GT, Mercedes EQS etc. etc. To my point of making sustainable transportation affordable, the only way to do this is incentivize people to buy them. Most average consumers cannot afford EVs but a credit makes owning one more achievable. And the more people that buy an EV, the market for them will grow, more manufacturers will compete, and choices will be plentiful just like ICE cars today. Because of all of this, it will ultimately drive down prices of EVs as they become more commonplace. Eventually to the point a Tax Credit will no longer be needed. You can't just throw a credit on a vehicle "just because" it has some batteries and an electric motor. I mean for crying out loud there are golf carts with bigger batteries and more range than a Jeep wrangler 4xe. Why should a gas powered mall crawler with 20 miles of electric range get a tax credit
Kris de Porcel	1/3/2023 23:10	Dear IRS, I am writing another comment in case my original is filtered out as the subject was not exactly, "OMB Control No. 1545-2137". I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge you to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Automotive class rules should apply fairly across the board so that all vehicles the EPA categorizes as SUVs should receive the $7,500 tax credit up to the $80,000 MSRP. Currently, EVs like the Tesla Model Y and Ford Mach-E are being penalized for being more efficient by having less weight and being lower in ride height; these are features for electric vehicles as they increase range yet are acting as penalties in regards to the tax credit. Please fix the categorization so that vehicle categories are applied fairly across all vehicle types. EV adoption should be incentivized over hybrid vehicles which was the original intent of the bill; not penalized. Sincerely, Kris de Porcel ---------- Kris de Porcel kdeporce@gmail.com
Eugeneh0	1/3/2023 23:10	Please remove all the ones with gas engine and add Tesla mode y as suv. Regards, Eugene

Name	DateTimeReceived	Body.TextBody
Matt Fagala	1/3/2023 23:11	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular and safest electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Thanks, -- Matt Fagala "You can easily judge the character of a man by how he treats those who can do nothing for him." - Simon Sinek
Yun Peng	1/3/2023 23:11	Hello Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the IRA tax credit. Thanks Yun Peng
Hak Yun	1/3/2023 23:11	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning
Patrick Chen	1/3/2023 23:11	Tesla model Y is such a nice car, many of my friends planned to purchase it with the $7,500 credit. However we learned you did not approve it. Would you please approve the credit? We are counting on the credit. Otherwise we would not find the right EV to purchase. Patrick Chen A resident of Cupertino, CA Sent from my iPhone
Peter Sukus	1/3/2023 23:11	Move AWAY from fossil fuel, not encourage people into thinking they are helping the world by adding a gallon of gas equivalent miles of range on their suburb tanks. This kind of behaviour is going to be hammered until it's simple. Don't give into highly politicized ignorance, because mineral aren't from the USA. Give the 0 companies who can source a full battery in country and additional credit or manufacturer credit if they can do it. It should be simple: Full plugin ev? Credit Is it more efficient than a brick wall driving down the road? Then give it more! This can be a slider within the EV credit. Hummer EV credit, Tesla model y credit plug efficiency credit. Hybrid? Maybe a fraction. And by hybrid I mean all combo gas and electric cars. Why make a distinction? Is 40 miles better than 10? Sure but that is not the point. Getting off fossil fuels is the point!
yu ting chen	1/3/2023 23:12	incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. “ This just doesn’t make any sense. Please do the right thing
Nate Wehunt	1/3/2023 23:12	Thank you for the opportunity to comment. I believe the criteria for this tax credit are completely broken. A couple of examples: Removing the 3rd row of seats from an SUV doesn’t suddenly turn it into a sedan. The Tesla Model Y is clearly an SUV and recognized as such by the EPA. But the list shows those without the 3rd row are not recognized as an SUV. PHEVs are not true EVs. A vehicle that gets 20 MPG should not be getting this credit over our US companies making vehicles getting well over 110 MPGe. Rather than trying to jump through a bunch of hoops to define the vehicles that qualify, simplify it to any vehicle that gets over say 90 MPGe and is under $80k. Every vehicle needs to get the rating anyway, so keep it simple. If someone can make a gas powered vehicle get to that level, you still improved the environmental impact of that vehicle over a more polluting one. Thanks for your service by working within our government. That probably isn’t said enough these days. Sincerely, Nate Wehunt -- Nate Wehunt President, NTMK Corp.

Name	DateTimeReceived	Body.TextBody
Sandeep Tapse	1/3/2023 23:12	Hello - Pls include 2022 Tesla Model Y in the $7500 EV tax credit. This car truly deserves a tax credit. Sent from my iPhone
Jie Guo	1/3/2023 23:13	I want my money to be spent on real EV vehicles. So I support TESLA model Y 5 seats be included in the $7500 federal TAX rebate. Thank you Sent from my iPhone
mike mueckes.us	1/3/2023 23:14	I am surprised at the way the new $7500 EV credit is structured. As a taxpayer, I would prefer there be no incentives as it looks like the Auto industry is moving to full EVs already, as it should. This satisfies my desire to see a cleaner sustainable future for our children. We should be going electric as fast as we can, no mystery there. However, if we are going to have incentives, we should do our best to make sure the incentives drive manufacturers to create efficient, fully electric vehicles. This definitely should NOT include hybrids as they can be actually less efficient than standard gas guzzling vehicles. This is because hybrids must carry the extra weight of two separate drive trains. Unfortunately, most of these vehicles rarely, if ever, use the battery mode. So, the stated MPG is actually much lower than stated in real world use. On the other hand, fully electric vehicles are an outstanding improvement in efficiency and allow consumers to charge their vehicles using rooftop solar. You can't make gas at home. So, there is no corresponding method for ICE vehicles or hybrids except at a very tiny range which isn't at all practical. Even then, the hybrid is forced to lug around the added weight of the gas powered engine when operating under battery power for the tiny range allowed by the battery. I am also shocked to see that some trim levels of the Tesla model Y are not included in the SUV category. This is absurd. There are other vehicles, from other brands, that are on the list that have 5 seats and, are less of an SUV class vehicle. I hope this is simply a mistake instead of the obvious corruption that it appears at first glance. Every trim levels of the model Y should be classed as an SUV, period. Those that sell below the $80k SUv limit should qualify for the incentive. It is ludicrous that a Jeep off road hybrid vehicle with a tiny range and a terrible MPG rating is subsidized when a truly efficient 100% EV like the model Y is not allowed into the program.
데카메롱	1/3/2023 23:14	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, Bran Shim
Vicky	1/3/2023 23:14	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, vicky singh Sent from my iPhone. Sorry for brevity and typos!
Manuel Sarias	1/3/2023 23:14	To whom it may concern, Please update your current guidelines to include bona fide electric SUVs such as the Tesla Model Y 5-seater for the IRS $7500 tax credit. Why is it being left out? Please fix this. Respectfully, Manuel Sarias

Name	DateTimeReceived	Body.TextBody
Daniel carlson	1/3/2023 23:15	Americans get 100% Electric and Zero pollution isn't it more beneficial if the cars where able to drive 100 miles, then they can get to work and back home with only charging the car at night. Personally, I was hoping I could stretch the budget and buy a standard range model Y I know it's not 55K but if it was and then I saved 7.5K with your help I could almost afford it would help me save so much gas money but I have to drive 57 miles to work the only electric car can make it is with me charging at home thank you for your time. Get Outlook for Android<https://aka.ms/AAb9ysg>
Lori Copler	1/3/2023 23:15	though they use gas while other completely electric vehicles (like variants of Tesla Model Y and the Ford Mustang Mach-E) are being excluded. Thank you. Sincerely, Lori Copler
Randall Doerksen	1/3/2023 23:15	I am writing to request a reconsideration of the standard used to determine if an EV is eligible to be treated as an SUV for purposes of the $7,500 EV tax credit that was approved in conjunction with the IRA. Recently issued guidance stipulates that neither the five seat Tesla Model Y or the Mustang Mach E are eligible to be treated as SUVs under the guidelines, instead being classified as sedans and therefore ineligible for the 80,000 limit. Both of these vehicles are classified as SUVs by the EPA. What is especially perplexing is that the seven seat Model Y is classified as an SUV though it’s dimensions are identical to the five seat version. It is also perplexing that both the Jeep 4xe and BMW x5 45e (plug in hybrids) do receive the full credit despite being 5 seaters. As an aside, neither the Jeep or BMW is nearly as efficient as the Mach E or Model Y; encouraging improved efficiency was the primary purpose of establishing the tax credits. I would respectfully request a reconsideration of the classifications of the Model Y and Mach E specifically. I am considered the purchase of one of these vehicles during the next year and believe the tax credit should be available based on the intent of IRA. Respectively submitted, Randy Doerksen Wichita, KS A simple solution would be to adopt EPA classification guidelines. Sent from AT&T Yahoo Mail for iPhone<https://more.att.com/currently/imap>
Tim Curley	1/3/2023 23:16	I am considering a Model Y for purchase I hear the 5 seat is excluded for IRA incentives but the 7 seat does get the incentive. Also far less efficient hybrid Jeeps and even foreign cars qualify. I want to buy from the most experienced and most American car company. That is Tesla As a taxpayer & concerned environmentalist, this exclusion seems arbitrary and does not build trust Tim Curley Downers Grove IL Sent from my iPhone
Urs	1/3/2023 23:16	Hybrids: Is it not contrary to the spirit of the IRA to subsidize gas or diesel burning cars with the tax incentive and other measures? As far as I can see no hybrid should be included in the incentive. As it has been discovered in Europe the hybrids getting the subsidies are use almost exclusively as pure ICE (not using the battery at all). I don’t think Americans are much different. Additionally the hybrid infrastructure necessitates the continuation of the deadly fossil fuel industry, which we as a species can not afford. So in my opinion hybrids should not get any tax cuts or rebates whatsoever, they do not lower overall gas consumption. SUV The EPA has classified the Tesla Model Y as an SUV. Now the IRS de-classifies it as a sedan. It is by faaaar the most purchased electric vehicle in the USA and on the planet. Why on earth does the IRS want to hinder the sale of the most popular EV? Tesla is the only EV manufacturer capable, and in the process of manufacturing, hundreds of thousands of these cars in the USA. Why is the IRS trying to slow them down? People are not buying other EVs instead – there are very few to buy – they will be forced to buy an ICE car and burn more fossil fuels, postponing the sorely needed demise of the deadly fossil fuel industry. So, please classify the Model Y the same way the EPA did, as an SUV. Life on earth will thank you for it. Sincerely -- urs schuler, Placerville, CA
Cody Renshaw	1/3/2023 23:16	Tesla Model Y 5-seater should qualify as an SUV, in order to be consistent with the other 5 seat SUVs that do qualify for the $7,500 credit with a $80,000 MSRP limit. This is the the most American beehives there is supporting the most American jobs. Thanks, Cody Renshaw Washington, Illinois Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Jones, Evan A LT USN (USA)	1/3/2023 23:17	As a USNA Graduate, Naval Officer and Federal Employee, I am writing to express my disappointment and frustration with the federal government's decision to exclude the Tesla Model Y from the list of eligible vehicles for the electric vehicle tax credit. As a member of the military and the government, I expect our government to lead by example and make decisions that are in the best interests of our country and our environment. I understand that the purpose of this tax credit is to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels. However, including vehicles that still rely on gasoline, such as the Jeep Wrangler with its 22 miles to the gallon, as part of this credit goes against this purpose. The Tesla Model Y, on the other hand, is a fully electric vehicle and should be eligible for this credit.? This decision disheartens me and makes me question the government's motivations. Why is the government supporting vehicles that still rely on fossil fuels with a credit meant for electric vehicles? I urge the IRS to reconsider this decision and include the Tesla Model Y in the list of eligible vehicles for the electric vehicle tax credit. We must do everything we can to support the transition to electric vehicles and a sustainable future. I hope that the IRS will take my concerns into consideration and make the necessary changes to include the Tesla Model Y in the electric vehicle tax credit. Very Respectfully, LT Evan "INCANTS*" Jones VAQ-131 NATOPS Officer
Justin Brolyer	1/3/2023 23:17	Dear IRS I'm writing to express my concern that the Tesla Model Y 5 seater is not included in the eligible vehicles to receive the IRA EV tax credit. The Model Y 5 seater should be classified as an SUV as it is classified as one by the EPA and has been classified as a SUV since it was first brought to the market. Please consider revisiting the vehicles allowed to receive the credit and add the Model Y 5 seater. Thank you Justin Brolyer Sent from my iPhone
Neal Seiwert	1/3/2023 23:17	Dear IRS, I am writing to express my disappointment that the 5 seat Tesla Model Y is not part of the IRS EV Tax Credit program. I urge the IRS to reconsider its decision and to include the 5 seat Tesla in the EV Tax Credit program.Thank you for your attention to this matter. Sincerely, Neal Seiwert Sent from my iPhone
Chen L	1/3/2023 23:18	Tesla model y is not a SUV? Which corrupted officials made that decision? Please publish the names. Chen
Chris Shen	1/3/2023 23:18	Hello IRS, Please classify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. I think this car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves. It is so silly that it is not from the beginning. I want MY TAX DOLLAR to support the car manufacturer which makes our planet sustainable for our next generation. I think there are millions of players who share the same perspective. Thanks you, A very concerned taxpayer from California
Corbin Williams	1/3/2023 23:18	To whom it may concern, Who in their right mind wrote these EV tax credit rules? Y'all qualify a gas guzzling Jeep which only gets 21 Miles on a single charge while getting 20 MPGe. Keep in mind besides filling up with gas weekly, this vehicle still needs regular oil changes creating further contamination in our environment. The low 21 mile battery capacity also means significantly lower total miles per battery life cycle which is even worse for the environment. (Example: 1,000 full battery cycles = 21,000 miles of driving range for the Jeep) Whereas the Tesla Model Y can easily achieve 330 Miles fully electric at 117 MPGe. Tesla Model Y is the most American SUV on the list. Tesla's high 330 mile battery capacity also means significantly greater total miles per battery life cycle which is greater for our environment. Please see attached list if you're still confused. (Example: 1,000 full battery cycles = 330,000 miles of driving range for the Tesla) Does this make any sense at all? These EV tax credit rules are absolute garbage and need to be revised immediately. How the hell can you guys qualify any vehicle that has a gasoline engine for EV Tax Credits?! Yes, we're talking about the same gasoline vehicles that will be mostly banned for new vehicle sales starting in 2035!! I would love to hear back from someone at your office or at least an acknowledgment that you read this email. This is so bizarre. Make it make sense for me?! Pure EV's with the absolute highest range, MPGe and assembled in America should be the only qualifying vehicles on the EV Tax Credit rebate. I know y'all don't just sitting behind a desk in Washington and don't really give a damn about the environment or the citizens of this beautiful country. Thank you, Corbin Williams American Tax Payer

Name	DateTimeReceived	Body.TextBody
Jim McClarin	1/3/2023 23:18	OMB Control No. 1545-2137 Hi, The inclusion of HEVs while excluding BEVs seems to thwart the intent of the bill. Also, if SUVs receive a higher MSRP threshold to qualify, why not accept the industry or EPA definition of SUV? Jim McClarin Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Phil Muljana	1/3/2023 23:18	To Whom It May Concern, I am writing to express my concern about the EV tax credit bill that is currently in place in the United States of America. I believe that this bill is fundamentally unfair and the way it is implemented is not within the spirit of the original intention of the law. The bill allows a number of hybrid vehicles to receive a $7,500 EV tax rebate, even though this is supposedly an EV tax credit bill. These hybrid vehicles - including the Audi Q5 TFSI e Quattro PHEV, BMW X5 xDrive45e, Ford Escape Plug-in Hybrid, Jeep Grand Cherokee 4xe, and Jeep Wrangler - have an effective MPG ranging from 20 to 61, significantly lower than the Tesla Model Y, which has an effective MPG of 127. The purchases of the hybrids listed above could choose to exclusively use only gas in their new hybrid vehicle, which would go directly against the intention of the bill to encourage the purchase/usage of clean energy in new vehicles in North America. It seems unfair to allow these vehicles to receive a tax credit while the Tesla Model Y, which has a much higher efficiency and runs 100% on battery, receives nothing. In conclusion, I urge you to consider the unfairness of this bill and the negative impact it could have transitioning our country toward a sustainable and cleaner future. Sincerely, -- [http://chart.apis.google.com/chart?cht=qr&chs=120x120&chl=MECARD%3AN%3APhilip+Muljana%3BEMAIL%3Apmuljana%40gmail.com%3BNOTE%3AIf+you+can+read+this%2C+then+I+think+you're+awesome!%3B%3B] ~ Philip Muljana ~ pmuljana@gmail.com<mailto:pmuljana@gmail.com> ~ Hard Work will take you anywhere you want to go.
Brij Patel	1/3/2023 23:19	Dear IRS, I am writing to express my concern regarding the eligibility requirements for tax credits on vehicles. While I understand that the credit is intended to encourage the use of fuel-efficient vehicles, I believe that the current criteria do not adequately reflect this goal. Specifically, I am disappointed to see that the Tesla Model Y, an American-made brand with a strong emphasis on sustainability, is not eligible for the credit, while the Jeep Wrangler, a less fuel-efficient hybrid, is. In a world that is increasingly focused on sustainability, it seems unfair to reward companies like Jeep Wrangler with tax dollars, while brands like Tesla are left out. I understand that the IRS has a difficult job in determining eligibility for tax credits, but I hope that you will consider revising the criteria to better reflect our collective goals of reducing our environmental impact and supporting American businesses that are leading the way in sustainability. Thank you for considering my feedback. Sincerely, Brij
Kyle Riebeling	1/3/2023 23:19	car. This is actually causing inappropriate rewards for some automakers and too little rewards for others. One major issue is that the 5 seat Tesla Model Y does not qualify as an SUV, even though it is an SUV even accordingto the EPA. What qualification somehow makes one thing an SUV verse others? Tesla Model Y is arger than some of the 5-seat vehicles listed to be eligible for the SUV credit. This does not make any sense. Also there are inefficient hybrids that can receive the full tax credit even though they are mostly combustion engine. This money is meant to support electric drive train. Please review the list of SUV and Cars that are eligible for the EV Tax credit. At minimum please apply SUV/Non SUV rules fairly, across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. It would be great if only pure electric vehicles were eligible not hybrids because the technology in a hybrid is not worth supporting further development. And it causes more carbon emissions according to studies.

Name	DateTimeReceived	Body.TextBody
Rafael Pena	1/3/2023 23:19	Howdy, reaching out to lend my voice to the ev tax credit qualifications. All tesla vehicles that meet the price threshold need to be considered for the full $7500 tax credit. Tesla is 100% ev what is what the incentive is for, to lure consumers to buy smarter more fuel efficient vehicles that reduce its carbon footprint. Disqualifying the model Y is a nonsensical overlook and harms consumer with bigger families who only wish to help out the environment. Additionally removing the manufacturer cap limit on Tesla should be considered as well due to the immense popularity of the car. Potential Tesla owners shouldn't be out at a disadvantage simply bc of the volume of sales. I think the definition of ev should mean 100% ev. 21 miles for the jeep and it's a ev, what a joke. Please consider my request. Sincerely a Tesla model 3 owner.
Brian Machado	1/3/2023 23:20	Dear IRS, I am writing to express my concern about the recent inflation reduction act. It is unfair that not all Model Y variants are included in this act, and it is counterproductive to show favoritism towards certain vehicles. By prioritizing incentives for gas-powered vehicles and non-EVs, we are holding back the growth and success of companies like Tesla that are leading the way in clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g., Tesla). It is important that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A healthy economy depends on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are hindering the growth and success of those individuals and businesses who rely on these vehicles. This is inefficient and goes against the purpose of the act, which is to provide relief and support to consumers. I request that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Brian A. Machado
Justin Schmader	1/3/2023 23:20	Dear Internal Revenue Service, I am writing to express my frustration and confusion about the new tax incentive for electric vehicles. I had hoped that this incentive would encourage the adoption of more environmentally friendly transportation options. However, it seems that it actually incentivizes vehicles that are more harmful to the environment, such as the Jeep Wrangler, which only gets 22 miles per gallon equivalent. On the other hand, fully electric vehicles, like the Tesla Model Y, can get up to 120 miles per gallon equivalent. If the intent of the incentive is to encourage the use of more fuel efficient vehicles, then it is bizarre that it would actually reward the purchase of a vehicle that is less efficient. I understand that the goal of the incentive is to reduce our reliance on fossil fuels and improve air quality. However, by rewarding the purchase of less efficient vehicles, it seems that the incentive is not achieving its intended goals. I hope that the IRS will consider revising the criteria for this incentive to ensure that it is truly encouraging the adoption of more fuel efficient and environmentally friendly transportation options. Sincerely, Justin Schmader
Kal Aboulhosn	1/3/2023 23:21	To whom it may concern. Let me start by stating how important this tax incentive for some EV vehicles is for the consumers in the US and green energy as hole. I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells. Based on the inclusion and exclusion criteria there is great deal of unfairness some against tesla and some pro other models that shouldn't even qualify. Sincerely, Khaldoun Abouelbosn, MD
Davis, Gabriel	1/3/2023 23:21	To whom it may concern, Please consider including the Tesla model Y in the $7,500 tax credit program for this year. I was hoping to buy one or the Tesla Truck later this year. 🙏 Thanks, Gabe Davis
Brian Leung	1/3/2023 23:21	I am writing to express my frustration and disappointment with the fact that the Tesla Model Y 5 seater does not qualify for the IRA $7500 credit. It is my understanding that this credit is intended to encourage the adoption of electric vehicles and to reduce our reliance on fossil fuels, which are major contributors to climate change. However, it appears that the rules surrounding this credit have been written by special interest groups, and there are many political motivations at play. This is unacceptable, as it undermines the integrity of the credit and calls into question the motivations of those who created the rules. I strongly urge the IRS to reconsider the eligibility criteria for this credit, and to ensure that it is fairly and transparently applied to all electric vehicles that meet the necessary requirements. The Tesla Model Y 5 seater is a highly efficient and environmentally friendly vehicle, and it should be eligible for this credit. Sincerely,,

Name	DateTimeReceived	Body.TextBody
Raymond Ma	1/3/2023 23:22	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Raymond Ma
Gene Shepherd	1/3/2023 23:22	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-frendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Ivis E. Shepherd
Sharon Liu	1/3/2023 23:22	Dear IRS, Please treat all EV manufactures fairly and include Tesla Model Y 5 seat as SUV. It's silly to not do that from the begging and will only make us tax payers's confidence on how our tax money are spent. Thanks, Sharon
Alex Novosad	1/3/2023 23:22	Dear IRS team, Re: SUV EV credits classification, I think weight isn't what makes a car an SUV; internal room/space, number of passengers, plus lack of trunk is what makes a car an SUV. As lighter alloys and engines are developed (as is the case with Tesla, for example), it is obvious that weight will reduce and thus qualifying by weight is wrong. Just think as a human how you discern an SUV from a sedan. All SUVs have: - 5 to 8 seats - No protruding trunk like a sedan (the rear door is 5th door instead) - Certain minimum height (vehicle height, not off the ground) - More internal room than sedans (hence the "utility" part). Not sure about the exact number, but if you looked at lowest internal space in cubic meters (not just cargo space, but include occupant space) for an SUV, it would still be a larger number than highest internal space of any non-limo sedan. Please do not penalize Tesla (or any other) brand for making lighter, more efficient SUVs. This is the innovation we should incentivize, not punish. The whole point of this credit is to reduce pollution, and by definition - the lighter the vehicle, the less energy it takes to move, hence less pollution. It is thus against the intention of this bill to penalize lighter vehicles. Thank you so much for your hard work! I know reading probably a lot of hate isn't easy. Best,
Anthony Tapia	1/3/2023 23:22	I really believe that the Tesla Model Y 5 seater should be viewed as an SUV and have a price cap under $80K to qualify for the EV credit. If the goal is to truly electrify the fleat then it would be a huge disservice to exclude the most popular EV. It is silly that we can take an ICE vehicle and slap a small 14.4 KV battery and that qualifies. Makes no sense to give same incentive for a plug in hybrid and a full EV. I commute 100 miles per day. If I get a plug in hybrid that drains the battery after 30 miles then for 70 miles I am using gas. Makes no sense to incentivize this! Please don't lose sight of why this credit went in in the first place. Thanks, Anthony Tapia
Ed	1/3/2023 23:22	It is unfathomable to me that 2 particular cars have been left off the acceptable list for the $7500 credit. I am speaking of the Tesla Model Y 5 seat and the Mustang Mach E. They are certainly considered by most people as an SUV. It seems contrary to the spirit and goal of the legislation that they should be left off while a very similar car that is manufactured by a German car company, the VW ID 4, is on the list. Please consider a change to include these 2 cars. Thank you. Ed Kula Sent from my iPad

Name	DateTimeReceived	Body.TextBody
정승환(logan)	1/3/2023 23:22	Dear [IRS], I am writing to bring to your attention an issue with the IRS tax credits for electric vehicles. It has come to my attention that the Tesla Model Y 5 seat model is not included in the list of eligible vehicles for the tax credit starting in 2023. As a prospective Tesla Model Y owner, I was counting on the availability of this tax credit to offset the cost of purchasing an electric vehicle. I understand that the tax credits are meant to incentivize the purchase of electric vehicles and help reduce our dependence on fossil fuels. However, the exclusion of the Model Y 5 seat model from the list of eligible vehicles seems counterintuitive to these goals. I urge you to reconsider the exclusion of the Model Y 5 seat model from the tax credit program. This model is a popular choice for families and individuals who are looking to make the switch to electric, and its exclusion from the program could discourage them from making the switch. Thank you for your attention to this matter. I look forward to your response. Sincerely, [JEONG SEUNG HWAN]
Gary Wright	1/3/2023 23:22	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Gary Wright
anna3730@yahoo.com	1/3/2023 23:23	It is totally inconsistent with industrial policy that the Tesla Model Y 5 seater is not included here. What is the policy rationale? Regards. Annalisa Nash Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Dead Tree Joins	1/3/2023 23:23	This looks bad, Tesla model y should be allowed the 7500.00 incentive. Please change this!!! Best Regards, Mark Martinek Sent from my iPhone
cesar escamilla	1/3/2023 23:23	Hello IRS, I'm responding to feedback requested regarding the "Inflation Reduction Act" that was sign into law. As you know this bill is meant to have an impact for consumers to adopt EV's but Teslas are being left out. Particularly the Model Y 5 seater variant. I do not understand your methodology as to how you arrive to this conclusion. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves
Scott Riley	1/3/2023 23:23	Dear Sir or Madam, I am writing to register my objection to the classification of the Tesla Model Y Dual Motor (5 seat variant)(AWD) as something other than an SUV. There are similar vehicles with 5 seats being classified as an SUV, such as the the VW ID 4 AWD and Ford Escape, even though the latter has an internal combustion engine, and only a very small battery. I would also like to register my objection to any internal combustion engine vehicles being considered in this act. Regards, Scott Riley 707-342-1825
M Michelin	1/3/2023 23:23	+ Add $2,500 of batteries (for a whopping 21 miles of electric range) = Get a $7,500 subsidy. Jeep Wrangler 4xe [Inline image] Meanwhile, a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough" (Tesla Model-Y Long Range 5-seat variant) [Inline image] If you would like to continue to show how corrupt our government is, then you'll let this stand. If you would like to show some semblance of sanity in an otherwise corrupt government, you'll change this to allow the incentive for full-battery electric vehicles only and not ridiculous hybrids with ICE that still take in gas out of the ground (and pump carbon into the air). MM
Steve Wang	1/3/2023 23:23	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Zheng Wang

Name	DateTimeReceived	Body.TextBody
Dave Sirove	1/3/2023 23:23	for the full $7,500. Get Outlook for iOS<https://aka.ms/o0ukef>
Linda Ye	1/3/2023 23:24	Dear IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you, Linda
Kyle	1/3/2023 23:24	I want Tesla Model Y 5 Seat to be qualified $7500 tax credit. Who the hell thinks it's not a SUV? Is the people there really care about electrify the America?
Toan Hong	1/3/2023 23:24	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that the incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, -- TOAN A. HONG T: 305.610.5173 E: toanhong@gmail.com<mailto:toanhong@gmail.com>
Nathan Haase	1/3/2023 23:25	It seems that a tax credit for Electric Vehicles should include all domestic Electric Vehicle makers. Maybe a slightly smaller credit for imported Electric Vehicles to account for the added fossil fuels. Every Tesla vehicle should be eligible, perhaps especially the Model Y. I'm a dad of 2 kids and have few larger Electric Vehicles to choose from as it is. The tax incentive should support anyone making the switch to Electric Vehicles regardless of production volumes. If it can't be equitable at $7500 then reduce it to $5,000 for all first-time New Electric Vehicle buyers. Sent from my iPhone
Puffer Pig	1/3/2023 23:25	To whom it may concern, Thank you for your time taking my concerns into consideration. I have been a long term EV owner and advocate. I was optimistic that the bill would be a simple approach to help Americans gain access to American brands like GM and Tesla since they no longer qualify. I was optimistic that the bill would have provided competition to improve the industry, advance technology in the EV space and advance our society away for the pollution and green house gas emissions Bureaucracy and special interests groups have so much influence that our laws have become paths forward to pay them back for their campaign financing and other sinister ways to corrupt those who shouldn't be. This is clear from the list of cars that are "eligible" for the credit. 1) It's a grave error to include hybrids at all into the bill as they have been shown to be significantly less environmentally friendly than both ICE and EV's. (i.e. the plug in Jeep w/ 20 miles of range). A more prudent and fair measure ion hybrid were to be included would be to have an equation where the rebate matches the percentage of total range of the vehicle provided by the battery pack in addition to the percentage of battery materials from the US. Having an EV rebate on a negligible range battery in a car with the ability to charge to its 20 mile capacity is a crime committed on the American Tax payers who support those automobiles. 2) Excluding the American made, Model Y as a SUV (a 5 seater) while including the Ford Escape; a Plug in Hybrid and German's Volkswagen ID.4 AWD, 5 seat capacity vehicles is a mind boggling error and mis use of intended tax dollars. (The total area in the Model Y is larger than both of these cars). Model Y seating capacity is 7 and there is a 55K cap vs the 80K for these other undeserving models. Including these Plug in Hybrids and hybrids as a whole to these credits for electric vehicles strengthen the public's opinion that government incentives for private industry show that the government is more interested in looking like they are doing something than in actually doing anything. Please consider this when compiling new guidance.

Name	DateTimeReceived	Body.TextBody
Kenneth	1/3/2023 23:25	OMB Control No. 1545-2137 I am writing to you to request (with regards to the Inflation Reduction Act's vehicle price caps and corresponding $7,500 Federal Tax Credit) that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap.
Edward Qin	1/3/2023 23:25	Dear Sir/Madam Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thanks again. Edward 发自我的 iPhone 在 2023年1月3日，下午7:56，Edward Qin <edwardqin72@gmail.com> 写道： Dear Sir/Madam I think tesla Model Y 5 seater should be included and surprise that it's not from the beginning. Thank you! Edward 发自我的 iPhone
Sunil Shah	1/3/2023 23:25	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Sunil
dlink.camera@juno.com	1/3/2023 23:26	Please make all Tesla Model Ys eligible for the $7,500 credit. It is clearly an SUV, and every publication that I read, before the recent IRS publication, included the Model Y as an SUV that would qualify (and none even remotely questioned if it would meet the criteria.) The distinction between the 5 and 7 seater makes no sense - it is the same car and carries the same environmental benefit. What makes it more outrageous is that a number of similar size 5 seaters, who aren't even electric and get as low as 20 mpg, somehow qualify. This defeats the purpose of the bill, and only serves to hurt a transition to Evs. I get that some may not like Musk or Tesla, but you are not just punishing them - you are punishing innocent people and harming the environment with your decision.

Name	DateTimeReceived	Body.TextBody
Amy Serwinowski	1/3/2023 23:26	All Tesla Model Y's should qualify for the 7,500 EV tax credit. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This IRS needs to use a fact based way to determine an auto's qualification as a SUV by following the EPA's guidelines to properly categorize vehicles. The 5 row Tesla Model Y should clearly qualify for the 7,500 EV tax credit. Regards, Amy Serwinowski 10142 NW 69th Manor Parkland, FL 33076
Steve Lisciani	1/3/2023 23:26	Please consider adding a requirement that any vehicle that qualifies for the credit - fully electric or hybrid - must have a minimum battery range of no less than 100 mi and/or a minimum mpg over 35 for hybrid vehicles. A vehicle with a battery range of less than 100mi and/or a vehicle with mpg less than 35 is not helping to reduce emissions and therefore should not be part of the program. Additionally the number of seats in a Tesla Model Y should not be the determining factor between the vehicle being considered a sedan or an SUV. The Jeep Wrangler only has 5 seats and is consider an SUV. Furthermore in many states the 5 seat Model Y is required to be registered as an SUV. Thank you for your consideration of my comments. I look forward to seeing the revisions. Stephen Lisciani
Chris Laughlin	1/3/2023 23:26	All trims of the Tesla Model Y should qualify for the new credit.
Laurie	1/3/2023 23:27	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves ---------- Forwarded message --------- From: Laurie <teukellys@gmail.com<mailto:teukellys@gmail.com>> Date: Tue, Jan 3, 2023 at 9:19 PM Subject: OMB Control No. 1545-2137 To: <pra.comments@irs.gov<mailto:pra.comments@irs.gov>> [cid:1857a91e3a537ca1a2f1] Laurie Kelly 136 Grant Ave Takoma Park, MD 20912 -- Laurie Kelly, M.Ed. Retired Prince George's County Public Schools Teacher AARP Advocacy Communications Volunteer AARP Maryland Caregiver Award (2015) AARP Maryland Andrus Digital Communications Award (2016) -- Laurie Kelly, M.Ed. Retired Prince George's County Public Schools Teacher
John Patton	1/3/2023 23:27	I am writing to request that you reconsider the Tesla Model Y 5-seat option as an SUV classification for the IRS tax credit cap of $80,000. The Tesla Model Y 5-seat option meets all criteria necessary for it to be considered an SUV. It has the size and functionality of a traditional SUV and as such it is clearly an SUV. Additionally, it is categorized as an SUV by the Environmental Protection Agency (EPA). Additionally, the Tesla Model Y 5-seat option is a highly efficient, electric vehicle that directly supports the IRS's goal of promoting the use of clean, sustainable transportation. The Tesla Model Y 5-seat option is 100% electric only, unlike other vehicles on the list that are hybrids. As such, I believe the Tesla Model Y 5-seat option deserves the full EV tax credit available to SUVs. I hope you will take my request into consideration and reconsider the classification of the Tesla Model Y 5-seat option as an SUV. Thank you for your time. Sincerely, John H Patton

Name	DateTimeReceived	Body.TextBody
Jim Copeland	1/3/2023 23:27	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler Wxe has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter. Sincerely, Thanks,
Jim Graves	1/3/2023 23:27	Excluding the Tesla Model Y from tax credits, while including hybrids, is counter to the stated purpose. Jim Graves Sent from Proton Mail for iOS
Jim Varney	1/3/2023 23:28	Dear Internal Revenue Service, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. [Inline image][Inline image] The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers, as well as support American manufacturing and help us catch up to China in this space, a crucial step toward our future national economic security. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV. The EPA guidelines clearly define these vehicles in their appropriate categories, so there's no need to invent a new classification method. I also strongly recommend that we reevaluate the eligibility for credits for foreign-made EVs on lease in order to promote local manufacturing and support our long-term national security goals. It is important to support our national adoption of clean energy vehicles and American-made products in order to create a more sustainable future while protecting our long-term prosperity in the face of major disruptions in this space. Sincerely, Allan Omar

Name	DateTimeReceived	Body.TextBody
Walker Richardson	1/3/2023 23:28	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler Wxe has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is illogical to provide a subsidy to a vehicle with such a limited electric range while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter.
Wayan Lee	1/3/2023 23:28	Dear IRS, I am writing to express my frustration and distrust regarding the new tax inventive for electric vehicles. It is unacceptable that the incentive includes plug in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivation behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Wayan Lee (Wei-En)
Alex Chu	1/3/2023 23:28	The new tax credit that exclude Tesla model Y 5 seater is simply unfair. It does not show an equal and fair standard across all auto makers. All Model Ys should be classified as SUVs and be eligible. Weihan Chu California
Sean Anteau	1/3/2023 23:28	vehicles which use curb weight to determine the vehicle’s class. Specifically this has caused the Tesla Model Y 5 seater to not qualify for the tax credit. The new tax credit should ideally cover all battery electric vehicles assembled here in the United States, which would mean including all of Tesla and Rivian models and their trim levels. Sean Anteau
Nathan Rogers	1/3/2023 23:29	This email is in regards to the Inflation Reduction Act EV Tax Credit. Hybrids should NOT be included. You can travel farther on an EV bicycle than a hybrid. Weight of a vehicle should not determine if a vehicle is an SUV. EVs need to be designed lighter than ICE vehicles to obtain better efficiency. So classifying the vehicles by weight undermines the mission of the tax credit. All models of the Ford Mustang EV and Tesla model Y should be categorized as SUVs, and receive full $80k eligibility. Thank you, Nathan

Name	DateTimeReceived	Body.TextBody
Colin Hall	1/3/2023 23:29	Hello, I'm writing to request that some changes be made to the EV Tax Credit rules. 1) The definition of an SUV needs to be clear and consistent. Weight is a really poor measure vehicle class, especially with EVs because lowering weight is the primary way to increase range and efficiency. The number of seats is also not necessarily indicative of vehicle class. Interior volume would be one possible way to classify the vehicles. Another could be whether there is open access to the trunk space or not. Regardless, it needs to be consistent so that similar vehicles are treated the same. 2) Plug-in hybrids should not be treated the same or better than full electric vehicles. The Jeep 4XE, for instance, still uses a gas engine and thus has emissions, even though the battery range is extremely limited. Yet that vehicle is eligible for more incentives than the Tesla Model Y? It simply doesn't make sense. One vehicle removes emissions from the road and the other doesn't. 3) The battery mineral requirements need to have a lower threshold for the first year. So few cars are eligible and will continue to be eligible for years because these requirements aren't being phased in. It's also really hard for consumers to understand the regulations. There needs to be a clear way to communicate what vehicles are eligible and why or why not. Thanks,
Kyle	1/3/2023 23:29	I want Tesla Model Y 5 Seat to be qualified $7500 tax credit. Who the hell thinks it’s not a SUV? And why is the plug in hybrids with a tiny tiny battery get full $7500? Give $7500 because the car has $1000 battery? Can’t waste tax money like that. Are the people there really care about electrify the America?
Gian Solomon	1/3/2023 23:30	The EV tax credit should promote EVs like a 100% made the US Tesla model Y. Why does the 5 seater not qualify? This must be fixed. Gian Solomon +1 (646) 872 8708
Lingli Zhao	1/3/2023 23:30	Hi IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
jpbynon	1/3/2023 23:30	Internal Revenue Service Dear Sirs, Please revisit the opportunity for all Tesla Model Y automobiles to qualify for tax advantages. The big picture we should not forget, is to get as many internal combustion engines off our nations highways. Climate Change is something all of us should be aware of and everything we can do as a community to improve our country is paramount. Sincerely, J. Bynon California
Misty McKeown	1/3/2023 23:30	I think tesla Model Y 5 seater should be included for the $7,500 tax credit. Come on man! Thank you, Misty McKeown (530) 356-2900 CalBRE #01970547
Pavan Thakran	1/3/2023 23:31	Dear IRS, Why is the Tesla Model Y 5-seater being penalized for being mass efficient (i.e. for weighing less) compared to its peers and for that reason being classified as a sedan as opposed to a SUV when vehicles that are shorter, narrower and less energy efficient are being classified as SUV. Robbing Tesla Model Y 5-seater from the $7,500 IRA EV Tax credit is absurdly counter intuitive and misses the essence of the IRA EV tax bill. PLEASE correct this mistake and treat Tesla Model Y 5-seater, one of the MOST AMERICAN MADE vehicle, as a SUV and extend the $7,500 EV tax incentive to it. It is silly that was not not from the beginning. Kindest regards, US Taxpayer Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Brandon Conde	1/3/2023 23:31	Jeep has 20MPG and 21 miles of electric range, tesla model Y 5 seater has 113 MPEe. It has 330 miles of range. This needs to be corrected. Sent from my iPhone
Abdallah Zeid	1/3/2023 23:31	Happy new year for everyone, It’s not make sense for me to not consider Tesla Model Y from the $7500 tax credit and you approve a hybrid car for tax credit $7500 . It’s a very disappointment and I looking forward to fix this problem OMB Control No. 1545-2137 Thanks
brandon H	1/3/2023 23:31	To Whom It May Concern, I believe there are some inconsistencies in your approach to classifying vehicles as SUVs in terms of consumer and voter expectations. For example, * 2022-2023 Model Y (2-Row: $55,000 cap, 3-Row: $80,000 cap) * 2022-2023 Mustang Mach-E ($55,000) * 2023 VW ID.4 (RWD: $55,000 cap, AWD: $80,000) I would expect these vehicles to fall under the $80,000 SUV limit. It seems strange to me that the 3 row version would be different on the Model Y, while other SUVs are not required to have a third row to meet this criteria. Furthermore, I'm not sure I understand the logic in the drivetrain affecting this classification like on the ID.4. If a vehicle is in a gray area then it should advance to the higher of two brackets. This provides an unreasonable advantage to some manufacturers and should not be allowed to continue. Thank you, Brandon
shuangquan.wang	1/3/2023 23:32	Hi IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you, Shuangquan Wang Sent from my Galaxy Z Fold 4
Rob Kremers	1/3/2023 23:32	Dear Internal Revenue Service, I am writing to bring to your attention the issues with the current system of Federal Tax Credits for electric and hybrid vehicles. It is unfair that some automakers are unfairly treated while others receive benefits they do not deserve. This is a gross misuse of taxpayer dollars and undermines the efforts of companies like Tesla, who are working to advance the adoption of sustainable transport in the US. One specific example is the categorization of the Tesla Model Y. Despite being classified as an SUV by the EPA and having a battery size 15 times larger than that of the Jeep Grand Cherokee 4xe, the Model Y is not eligible for the $7,500 tax credit due to the IRS' interpretation of the qualifications. Meanwhile, the Jeep, a hybrid vehicle with a gas engine and only 25 miles of electric range, does qualify for the credit. I propose that the IRS fix this issue by either removing incentives for hybrid vehicles and only applying them to pure electric vehicles, or by applying the SUV/non-SUV rules consistently and fairly across all automakers. This would align with the original intent of the Inflation Reduction Act, which was to promote the development of sustainable transport built by American workers and advance the US as a leader in electric vehicle manufacturing. As a believer in the potential of electric vehicles, I urge the IRS to take action on this matter. The opportunity to restore trust and promote a fair market is within your reach. Let's not lose ground to countries like Canada, which are already making significant investments in this industry. Sincerely, Rob Kremers
Jeffrey Wu	1/3/2023 23:32	Dear IRS, To be honest, in recent years, Tesla made huge contributions on EV cars and always fight for climate change. It will be benefit for all Americans, and all mankind. Exclusive the most popular 5 seats Tesla Y vehicle for $ 7500 credit to me is not a proper way to prompt people transit from gas cars to EV vehicles. For our planet, for our next generations, please include 5 seats Tesla model Y in the incentive program. Regards, Jeffrey Wu

Name	DateTimeReceived	Body.TextBody
Mark Cat	1/3/2023 23:33	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you, Mark
Jesse Sletteland	1/3/2023 23:33	The IRS guidelines for these tax credits make zero sense. They were intended to encourage the purchase of zero emission vehicles but instead punish the one company that has done the most to promote their success. Tesla appears to have been strategically and purposefully disadvantaged. A Jeep wrangler with a gas engine and a tiny battery that only gets 20 miles of range qualifies for this tax credit but a model Y with zero emissions and 300+ miles of range does not. Do we want to get off oil and stop polluting our world or do we not? If we do then these qualifications need to change. Jesse Sletteland Advance Realty and Management
Dennis Le	1/3/2023 23:34	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly a SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the model Y 5 seat option as a SUV. Thank you for your time and consideration. Sincerely, Dennis Le
Casey Wickland	1/3/2023 23:34	I am writing to request that the Tesla Model Y 5 seater be included on the list of qualified vehicles for the federal electric vehicle tax credit. I believe that the Model Y should have been included on this list from the beginning, as it is a highly efficient and environmentally friendly vehicle with longer range batteries than many other vehicles on the list. I understand that the objectives of the Inflation Reduction Act include reducing greenhouse gas emissions and promoting the use of clean energy. The Tesla Model Y 5 seater is a perfect fit for these objectives, as it has a range of up to 326 miles on a single charge and produces zero emissions. I urge you to re-evaluate the qualifications for the federal electric vehicle tax credit and consider adding the Model Y 5 seater to the list. If you do not add the Model Y 5 seater, I would appreciate a reply explaining the logic used in the decision and how it correlates with the objectives of the Inflation Reduction Act. Thank you for your time and consideration. Sincerely, Casey
tara burmeister	1/3/2023 23:34	To Whom It May Concern, Please review the categorization of the pure EV Tesla model Y (5-seater). The Tesla model Y vehicle, with 7 seats, is almost exactly same size as the 5 seater & is classified as an SUV with the price limit of $80,000. It is very frustrating that the 5 seat model is NOT classified as an SUV but as sedan, and therefore doesn't qualify for the EV tax credit due to the $55K price limit. This is a very good electric vehicle and is the one I am looking to purchase this year. If the purpose is to help people get into electric vehicles it makes no sense to EXCLUDE the best selling model in the US and Europe from EV credit! The differences between the 5 and 7 seat model are so minimal and shouldn't be used to exclude this top of the line EV! Please reconsider the classification and allow US buyers to get the 5 seat Tesla MY with the IRA EV credit. Sincerely, Tara Burmeister Canton, SD Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Jinesh Sanghvi	1/3/2023 23:34	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Jinesh Sanghvi
Andrei Bulucea	1/3/2023 23:34	point of view. Please allow SUV classification for all pure electric SUVs, not just some. Not allowing certain good SUVs (such as MacheE or Model Y) can disrupt the industry by putting at great disadvantage great zero-emission vehicles! And finally, please allow lighter SUVs to qualify, not just heavy models. Lighter = more efficient = fewer emissions. Thank you, Andrei .
Brandon Conde	1/3/2023 23:35	How can gas engine cars with only ~20 miles of electric drive be included and a Tesla model Y SUV is not? One is vastly bette Edie the environment, and it’s not the keep. Disappointed in you, this needs to be corrected.
sw27	1/3/2023 23:35	Hi IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you, Tax Payer
Jamie Waldow	1/3/2023 23:36	IRS, Add the Tesla model Y for the EV tax credit. It’s one of the most absurd things to add hybrid fossil fuel cars to the list and not the fully electric model Y. This comment is to petition for the Tesla model Y to be added for the $7,500 tax credit. Sincerely, Jamie
Cameron Elms	1/3/2023 23:36	buy in efficient vehicles. The tax credit should apply to all vehicles under the price set point that exceed 50mpge. What is the point in subsidizing vehicles that get lower mileage than my 2013 hybrid. I also don’t understand why the Tesla model y is not considered an SUV in only some variants. Enforcing tax code in this manner is what leads companies to make a worse product in order to qualify for incentives and in the end no one wins. Please review what vehicles get this tax incentive because it makes no sense as is. Thanks you, Cameron Elms
Jonah Poster	1/3/2023 23:36	classifies it as an SUV. There is no reason why a Jeep that has 21 miles or electric range should get a 7500 rebate when the Tesla Model Y has a 330 miles of pure electric range. Tesla also should not be penalized for making a lighter more compact SUV. If your rebate seeks to encourage people to buy electric vehicles, I hope you will reconsider your insensible stance. Thank you, Jonah

Name	DateTimeReceived	Body.TextBody
Sullivan Scott	1/3/2023 23:36	Dear IRS, Don't understand why tax dollars designed to support electric vehicle adoption would end up going towards anything except ev's. I don't believe hybrids of other phev's should count, and am against the idea. Also I have been saving to buy a Tesla model Y to support the movement of going electric, and was looking forward to road tripping across the country with my family, fully electric and that car doesn't even qualify? But then I see a Jeep, hybrid that hardly runs on electric qualifies for the full $7500?? I can't begin to understand this decision, please change this. Sincerely James
shuangquan wang	1/3/2023 23:37	Hi IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you, Tax Payer
john chappell	1/3/2023 23:37	Please update the guidance to include the Tesla Model Y 5-seater as available for the full $7500 tax credit. Best, John Sent from my iPhone
Brandon	1/3/2023 23:37	Tesla Model Y 5 seater should qualify for the SUV IRS EV Tax Credit.
Mike kelly	1/3/2023 23:37	I think the tesla Model Y 5 seater should be included. Penalizing a manufacturer for making a weight efficient SUV while allowing hybrids with 7kw batteries is so wrong. Even the playing field. Mike
Jiang Kan	1/3/2023 23:37	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Seth Dyer	1/3/2023 23:38	Dear IRS I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Seth Dyer
Vitaliy Ilnitsky	1/3/2023 23:38	finance. It model Y thank you. Sent from my iPhone
John Mattox	1/3/2023 23:39	Your inclusion of vehicles with poor efficiency and exclusion of vehicles with high efficiency like the Mach E and Tesla Model Y from the SUV group creates the opposite incentive intended. Please adjust your definitions of what counts as a n SUV to be in line with how the EPA and NTSA classifies them rather than the apparently arbitrary classifications now in place. Any deviance in classification from the EPA classifications should be disfavored and equally applied and clearly explained. Best to just follow the already existing US Gov classification schemes -- Sincerely, John Mattox
Sergio Guerrero	1/3/2023 23:39	Very disappointed that certain EVs are not eligible for the credit, include the 5 seater Tesla Model Y. I would encourage you all to revisit the criteria for qualifying and consider the importance of moving to a future with clean, sustainable transportation. Thank you, Sergio G Florida resident Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
James Tuchel	1/3/2023 23:39	Hi There, While I am supportive of the plug in electric vehicle credit its current implementation seems very clumsy. Specifically it is extremely poorly designed that plug in hybrids with only a few dozen miles of electric range qualify for the full credit while the 5 seater Tesla Model Y, with over 300 miles of electric range, does not qualify as an SUV with an $80k price limit. This clearly defies common sense. I implore you to update the execution of this legislation to categorize the Tesla Model Y 5 seater as an SUV and therefore qualify for the full credit when priced <$80k. Thanks for your time and attention, James Tuchel 4801 Sonata Ln Los Angeles, CA 90042
Brian C	1/3/2023 23:40	I support the concept of the qualified plug-in electric vehicle credit. I don't think the rules regarding what vehicles qualify make sense. Some of the PEHVs that qualify have an all electric range, according to the EPA guidelines, of less than 50 miles. I don't think they should qualify as their adoption would have a marginal effect on reducing greenhouse emissions and reducing inflation. At the same a few crossovers/SUVs, as classified by the EPA, are not included despite being all electric and under the price cap of 80k. In particular the absence of all variations of the Ford Mustang Mach E and Tesla Model Y that are priced less than 80k is hard to understand. Perhaps consider using EPA estimates for all electric miles (e.g. more than 150 all electric miles) and EPA classification to categorize vehicles into the "SUVs/Trucks/Vans," and "All Other." EPA guidelines and classifications are well established and broadly accepted. Using them may result in better application of IRA credits and less controversial results relative to the current proposed criteria. Thanks -- Brian Cosmano
Kashyap Kapasi	1/3/2023 23:40	Hello I am a US citizen and I feel my tax dollars should be directed specifically to encourage Green Energy adoption. It shouldn't be wasted in providing tax credits to Plug in Hybrid sedan's or SUV which burn fossil fuels. Its' simple only cars whose powertrain runs on pure electric should be eligible Regards Kashyap
Matthew Taylor	1/3/2023 23:41	Please make the Tesla Model Y long range all wheel drive 5-seat sport utility vehicle qualify for the full $7500 tax credit. To call this electric vehicle not a sport utility vehicle is obviously factually inaccurate. Furthermore, you must delete all of the incentives for plug-in gas hybrids, which are gas vehicles and are not even real electric vehicles. Matthew Taylor beingmatthew@gmail.com
bkb710	1/3/2023 23:41	My name is Barry Borger and I live on Long Island in NY. I am 67 yo and although am collecting social security I do continue to work and pay taxes to our Great Nation. My Dad served in 2 Wars and taught me what patriotism is all about. Yes I signed up for the draft but was never drafted back in 1973. That said as a son of a true patriot we do need to move forward toward electrification to save our planet. Subsidizing hybrid vehicles like the German BMW SUV which gets 23mpg city as well as the German Audi e tron Quattro which gets 16 mpg city makes no sense. Both are plug in hybrids that use fossil fuels release hydrocarbons into the atmosphere and contribute to the destruction of our planet. Only FULL electric vehicles should be subsidized under this plan if we are to continue to motivate automakers to fully electrify and attempt to reverse the damage gasoline has already done to our climate. Thank you for taking the time to read this and thank you for trying to save the nation that my Dad so loved. Sincerely Barry Borger Bkb710@aol.com 516 581 4599 Sent from my iPad
Kevin P	1/3/2023 23:41	Tesla model y is a 5 seater. A jeep guzzles gas at 20 mpg. Global warming is real and UAW Unions are killing the world with their lunacy. Elon might not be your most love ally, but obviously teslas easily qualify over a damn jeep- like cone on bro! Tesla should qualify. Kevin
Sally Li	1/3/2023 23:41	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Regards, Sally Li

Name	DateTimeReceived	Body.TextBody
Ilian Roudev	1/3/2023 23:41	Hello IRS, The federal tax credit for EVs is constructed in a poor manner. There are plug in hybrid cars that are mostly gas powered cars that qualify yet Tesla (all electric) does not. How does this make sense? A jeep that gets 20mpg and only 20 TOTAL miles of electric qualified yet a Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Please fix this as soon as possible before you ruin the EV industry with bad lawmaking. Thanks, Ilian Roudev
Philip Emanuele	1/3/2023 23:42	Please fix the obvious error and qualify the Tesla Model Y 5 seater model. I hear it didn’t get a subsidy because it was light weight… being light weight is economical and in the spirit of this legislation, thanks. -Phil
Stephen Mabry	1/3/2023 23:42	The Tesla Model Y 5 seater should be considered an SUV [like the 7 seater Model Y] and eligible for the $7500 tax credit. The IRS calculations for certain weight = SUV are off the mark. Quit discriminating against Tesla. It's an American company bringing MANUFACTURING jobs to America for Americans. GM/Ford outsource their autos in Mexico and other countries. Teslas are the MOST AMERICAN-MADE cars in the world. Let's support America, not Mexico.
Dan Burkland	1/3/2023 23:43	I am writing to express my extreme frustration and disappointment with the EV incentives included in the recent inflation reduction act. It is unacceptable that the IRS did not adhere to the NHTSA’s vehicle definitions and instead went out of their way to exclude certain configurations of battery electric EVs like the Tesla Model Y (5 seater), Ford Mach-E, and VW ID.4. In the case of the 5-seater Tesla Model Y, it was wrongfully excluded because of its ride height and weight (it was deemed too light). What is even more ridiculous is that inefficient plugin-hybrid electric vehicles (PHEVs) like the Jeep 4xe (which gets 20mpg and has a battery that can only propel it ~20 miles) qualify for the full incentive. This is plain wrong and does little to encourage folks to pick truly cleaner vehicles. We should not be penalizing BEV manufacturers who innovate and produce extremely efficient SUVs like the Tesla Model Y. Please reconsider exclusions like the 5-seater Tesla Model Y and make the incentive requirements as clear & fair as possible. Thanks, Dan Burkland dburkland@dburkland.com<mailto:dburkland@dburkland.com> 763-498-3646
Cyril Pyfferoen	1/3/2023 23:43	Offering ANY incentive for an "EV" with electric range of less that 200 (or maybe 100) miles is a blatant misappropriation of public tax dollars. It goes against the Title of, of not the spirit and intentions set forth by the bill. GASOLINE vehicles with LESS THAN 30 miles of electric range should not receive ANY subsidies. In fact hybrid are quite often driven as entirely gas vehicles, thereby not achieving the started efficiencies. Additionally, qualifying SUV vs non-SUV by the mass of the vehicle is additional non-sense. Body type and (maybe) passenger count should determine this. Finally, declaring HARD price caps is a bad idea, it encourages pricing (up or down) to fit exactly to the limit - instead of free market playing a larger role. Thanks Cyril Pyfferoen
Grant Damas	1/3/2023 23:43	We need more electric vehicles on the road. 1. Hybrid vehicles shouldn't be getting a federal tax credit. 2. You should apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. 3. Please remove the MSRP limit. If someone wants to spend $60k on an EV, they should get the same tax credit as someone who spends $50k. Grant Damas

Name	DateTimeReceived	Body.TextBody
Praveen Nagaraj	1/3/2023 23:45	Hello IRS, Please fix the list of eligible vehicles as Model Y 5 seater and Mach-E should be considered a SUV and limit should be increased to 80K USD. Seems like blatant corruption where the purpose of the inflation reduction act is being defeated by providing more subsidies to polluting vehicles and encouraging more cars to be less efficient by referencing archaic rules. Hope this is a clerical error and can be fixed rather than blatant corruption to reduce American competitiveness. Thanks Praveen
donghai wang	1/3/2023 23:45	Dear IRS, I am writing to express my frustration and disappointment that the new tax incentive for electric vehicles includes plug-in hybrids, but excludes the Tesla Model Y, which is currently the most popular EV in the world. It is completely unacceptable that a 22 mpg Jeep Wrangler is included in this incentive, while a much more environmentally-friendly and efficient vehicle like the Model Y is left out. This decision shows a complete lack of understanding and concern for the state of our environment, as well as a lack of support for the most innovative and forward-thinking companies in the industry. I urge you to reconsider this unfair and short-sighted decision, and to include the Tesla Model Y in the tax incentive program. If this issue is not addressed, I will have no choice but to express my discontent through any means necessary. Sincerely, Donghai Wang
Jay Jang	1/3/2023 23:46	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is concerning to me that the incentive includes plug-in hybrid electric vehicles (PHEVs) such as the Jeep Wrangler, which only has a fuel efficiency of 22 miles per gallon, while it excludes popular all-electric vehicles such as the Tesla Model Y. In a time when climate change is an increasingly pressing concern, it is crucial that we prioritize the use of fully electric vehicles over those that still rely on fossil fuels. By including PHEVs in this tax incentive, it feels as though the IRS is not taking this issue seriously and is instead prioritizing the interests of certain automakers. I urge the IRS to reconsider its decision and to consider the environmental impact of the vehicles that are included in this tax incentive. It is important that we encourage the use of fully electric vehicles, like the Tesla Model Y, in order to make a meaningful difference in the fight against climate change. Sincerely,
Daniel Jordan	1/3/2023 23:47	businesses away from fossil fuels that all hybrids use, and, focus on electric vehicles that do not pollute and operate much more efficiently. Increase the price limits and reduce the weight limits for SUVs so that lower weight and more efficient SUVs that weigh less will qualify for EV rebates as lower weight vehicles are simply more efficient and better serve the goals of the IRA and should not be penalized because they are actually superior in terms of being lighter in weight. Kindest Regards, Daniel Jordan
David Freeman	1/3/2023 23:48	My concern is that EV SUVs should not be excluded. The EPA classified it as a SUV. The IRS should follow suit and allow it to take the credit. There is not a limiting factor here that makes sense. Add the Model Y 5 seater to the 7500$ tax credit at $80,000 Thanks, David Freeman
-H-	1/3/2023 23:48	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Hui
Chris	1/3/2023 23:48	Please consider applying common sense ruling that the EV tax credit for Model Y 7 seats should also apply to 5 seats. It is an identical car! Thank you. Regards

Name	DateTimeReceived	Body.TextBody
Raghavender Byreddy	1/3/2023 23:48	Hi , I request you to please consider tesla model y 5 seater long range to qualify for 7500$ tax rebate as tesla model y is the most efficient fully electric vehicles with 330 miles of range and the size and design of the vehicle perfectly fits the suv specification. Please don't go simply by weight of the vehicle as it penalizes the innovation of making the vehicle lighter white retaining the suv features. Thanks Raghu
Daniel Jordan	1/3/2023 23:49	Please remove all hybrid gas engine qualifications and instate all pure EV qualifications so that we move our economy and government support of businesses away from fossil fuels that all hybrids use, and, focus on electric vehicles that do not pollute and operate much more efficiently. Increase the price limits and reduce the weight limits for SUVs so that lower weight and more efficient SUVs that weigh less will qualify for EV rebates as lower weight vehicles are simply more efficient and better serve the goals of the IRA and should not be penalized because they are actually superior in terms of being lighter in weight. Kindest Regards, Daniel Jordan
Dennis Price	1/3/2023 23:49	The 5 seat blue SUV is built in Mexico and has 23 miles of EV range. It gets a $7.5k EV Federal Tax Credit in the US. The 5 seat white Tesla SUV is built in America and has 330 miles of EV range. IT GETS $0. The surprise is that the Tesla Model Y five seater, according to the IRS, is not classified as a SUV despite every other organization classifying it as a SUV. This means the Tesla Model Y does not qualify for the MSRP limit of $80,000 and receives zero tax credit. The criteria used by the IRS appears to be applied inconsistently across brands and needs to be corrected. This looks bad because it implies the IRS are applying the criteria selectively and shows an obvious bias against Tesla and certain other brands. Indeed there seems to also be a bias towards hybrids and against battery electric vehicles by the IRS. One has to wonder why the IRS should show such bias. [image] [image]
Arshjit Singh	1/3/2023 23:49	I am writing to express my concern over the recent release of the list of vehicles eligible for the $7500 subsidy for the EV tax credit. I was shocked to see that Tesla, a company that has played a crucial role in the transition to electric vehicles and is widely considered to be the most American-made car, was left out of the list mainly its most popular and cheaper models (model Y-5 seater & more) Furthermore, it is disappointing to see that the list includes hybrid cars that only offer a limited electric range of 25-30 miles. These hybrid cars are merely battery-operated for the sake of being called electric vehicles, and they do not offer the same benefits as true electric vehicles in terms of reducing greenhouse gas emissions and dependency on fossil fuels. This inclusion ultimately slows the pace of the EV revolution and undermines the major goal of the policy, which I believe was to transition the world to sustainable and efficient energy sources, such as electricity. As someone from India, I look up to the United States as a leader when it comes to bold and life-changing policies and decisions. However, this decision to exclude Tesla and include these insufficient hybrid cars does not align with this reputation. Tesla has been at the forefront of the electric vehicle movement and has made significant contributions to the development and adoption of EVs. I strongly believe that All Tesla models should be included on the list of eligible vehicles for the EV tax credit. This would not only be a fair and just decision, but it would also encourage more people to purchase electric vehicles, particularly the best EVs that America has to offer. It is important that America leads the way in the transition to electric vehicles and sets a good example for the rest of the world to follow. I urge you to reconsider this decision and include Tesla on the list of eligible vehicles for the EV tax credit. The transition to electric vehicles is vital for the future of our planet, and we need to do everything in our power to encourage and support this transition. Ignoring Tesla and making a mockery out of a potentially sound policy is not helpful in the long run and needs to be corrected as soon as possible. Thank you for considering my perspective. Sincerely, Arshjit Singh

Name	DateTimeReceived	Body.TextBody
Brad Heisler	1/3/2023 23:49	I'm writing to provide comments on the recent electric vehicle tax credit qualifications. Initially, thanks for your hard work in preparing to implement provisions of the IRA enacted by Congress this fall. No doubt you have to follow the legislation, and so do not have a free hand to re-write the IRA, nevertheless, there are some very unfair results that have been produced by the recent electric vehicle tax credit qualifications. In particular, two vehicles that would seem to exemplify the types of vehicles that should receive the $7500 tax credit at up to the $80,000 MSRP limit would be the Ford Mustang Mach-E and the Tesla Model Y (5 seat), but they are limited to only being eligible at up to the $55,000 MSRP. If I were re-writing, the IRA legislation, I would be asking why the legislation is distinguishing between SUVs and cars in the first place? Smaller and lighter cars use less energy and so are more environmentally desirable. The recently published IRS guidelines on vehicle tax credit qualifications seem to get the incentives backwards by encouraging the purchase of more expensive and heavier vehicles to earn the larger credit. However, it is my understanding that these MSRP caps are written into the IRA legislation, so are out of your authority to fix. My recommendation would be to use as much authority as you have to allow as many vehicles as possible to qualify for the $7500 tax credit below the $80,000 MSRP cap. This should especially be done if the vehicles that are not qualifying for the $80,000 MSRP cap are too small or too light to qualify. Some are suggesting that the Ford Mustang Mach-E and the Tesla Model 5 (5 seat) are slightly too light to qualify for the higher $80,000 MSRP cap. If this is true, and if there is any way for you to do so, I recommend that this weight limit be reduced or eliminated so that lighter SUVs can qualify. Perhaps you have some creative ideas for solving this problem other than my recommendation above. I would encourage you to do something at least to try to fix this discrepancy. While Tesla can just (wastefully) put a third row of seats in every car they sell and thus qualify, Ford is really being discriminated against with their Mustang Mach-E needing to be under $55,000 to qualify for the tax credit. If nothing at all can be done, notify Congress and request a re-write. I suspect Ford and Tesla could get Congress to enact some minor adjustments to meet your recommendations for more fairness. If you can make adjustments to fix this problem, I strongly urge you to take such action. Thank you
John Yang	1/3/2023 23:49	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Jon Yang
graham rennie	1/3/2023 23:51	How can people take the USA seriously when it's government take tax payers money to fund heavy inefficient hybrids that do 21 miles on electricity and then use gas to carry on the journey while carrying both a gas drivetrain and an ev drivetrain? This is unbelievable US stupidity and shows only that you seem to be hiding behind green credentials to promote and sustain gas vehicles. Tesla model Y with 5 seats and 300 + miles of pure Ev range is unable to get the tax credit? What a joke this country is. Stop sticking to rigid rules and use common sense ones. Thank you for encouraging pollution of the planet and raising the chances of my family getting cancer! Disgusted!
Trevor Tilger	1/3/2023 23:51	To whom it may concern: The fact that the Telsa Model Y is not included in this credit is an outrage. If the U.S. truly cares about EVs and carbon emissions this credit needs to be amended immediately to include Telsa EVs as well. Thank you.
J 3030	1/3/2023 23:51	Tesla Model Y 5 seater should be allowed under the rules. Thank you, Jose R Ogando 703-653-4233 jose3030@gmail.com<mailto:jose3030@gmail.com>
michael lanier	1/3/2023 23:53	The Tesla Model Y 5 seater should not be included in the irs rebate as it's not a fully electric vehicle. Michael Lanier
Vinay	1/3/2023 23:53	Dear Sir/Madam I think tesla Model Y 5 seater should be classified as SUV and price limit on this vehicle should be 80,000.00 and silly that it's not from the beginning. Thanks Sent from my iPhone Vinay Ratanpara

Name	DateTimeReceived	Body.TextBody
Jeremy McDonald COLDWELL BANK	1/3/2023 23:53	Dear IRS, I am writing to express my concern about the new EVA tax credit bill and how it is misaligned with the goals of promoting electric vehicle adoption and reducing carbon emissions. It is disappointing to see that the current legislation provides a $7,500 subsidy for ICE SUVs with only 21 miles of electric range, while excluding true electric SUVs with significantly more range and capabilities. This creates a distorted incentive for consumers to choose less efficient and less environmentally friendly vehicles, rather than encouraging the adoption of more advanced electric technologies. Furthermore, the criteria for determining which vehicles qualify for the tax credit seems arbitrary and does not accurately reflect the capabilities of modern electric vehicles. The Model Y, for example, is a highly efficient and capable electric SUV, but it would not qualify for the subsidy due to its classification as an "SUV." I urge the IRS to reconsider the current EVA tax credit bill and to adopt a more comprehensive and fair approach to supporting the transition to electric vehicles. By promoting the adoption of advanced electric technologies and supporting the development of a more sustainable transportation infrastructure, we can make meaningful progress towards reducing our carbon footprint and addressing climate change. Sincerely, Jeremy McDonald Licensed Real Estate Salesperson Coldwell Banker Prime Properties Cell: 315-418-0291 jeremy.mcdonald@cbpp.com jmcdonaldcbpp.com Coldwell Banker Prime Properties, its agents or employees will NEVER send wiring instructions without our Accounting Department FIRST verbally
Andrew Hua	1/3/2023 23:53	Dear IRS, I am writing to express my dissatisfaction with the exclusion of the EV tax credit for the Tesla Model Y LR 5 Seater. I understand that the credit is meant to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels, and I believe that the Model Y LR 5 Seater should be included in this program. The Model Y is a highly efficient and environmentally friendly vehicle that meets all of the criteria for the EV tax credit. It has a range of over 300 miles on a single charge, and it produces zero emissions while driving. Its advanced technology and innovative design make it a leader in the electric vehicle market, and it should be recognized as such by the IRS. Furthermore, the exclusion of the Model Y from the EV tax credit is unfair to those who have purchased or are considering purchasing this vehicle. Many people choose the Model Y because of its environmental benefits, and they should not be penalized for making a responsible and socially conscious decision. I urge the IRS to reconsider its position on the inclusion of the Model Y in the EV tax credit program. The Model Y is an important step forward in the transition to a cleaner, more sustainable transportation system, and it should be recognized as such by the government. Thank you for considering my concerns. Sincerely, Andrew Hua (408) 930-7934 ahua0323@gmail.com
Ryan Gottlieb	1/3/2023 23:54	All electric cars and SUV's should be included in the tax credit before any PHEV. Regardless of price, weight. The best selling EV is excluded from this credit. Sent from my iPhone
RyanJohns	1/3/2023 23:54	Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Or at a minimum, incentives for pure EVs should be much greater than hybrid vehicles. Rules should be fairly applied to SUV/Non SUVs across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. Respectfully Ryan M Johns 17104 Brook Ct Mount Vernon, WA 98274 360-333-6505
Craig	1/3/2023 23:54	I think that it is a mistake that the Tesla Model Y - 5 Seater was not included in the full tax credit. Please reconsider this and allow the Model Y - 5 Seater to be included. Craig Salahub
hill567@yahoo.com	1/3/2023 23:55	Please correctly classify Ford Mustang Mach E and Tesla Model Y as SUVs so the government incentivizes full electric vehicles that will help fight climate change. It's inexcusable that less efficient hybrid SUVs made by Jeep and Audi will get the full credit while the Tesla and Ford models would get $0. This makes no sense and would actually lead to increased carbon emissions.

Name	DateTimeReceived	Body.TextBody
Yi Yang	1/3/2023 23:55	As the only true American engineering marvel over the pas several decades, we got to support our domestic EV industry as well as the company that's behind it all: TESLA. Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. I trust that this is a honest mistake not a conspiracy. Thank you.
Christophe Thibault	1/3/2023 23:56	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you -A concerned taxpayer
C Stout	1/3/2023 23:56	The current categorization of vehicles is causing some perverse incentives, please fix as follows. Add: Incentives for efficient pure electric vehicles, Tesla Model Y and Ford Mach-E. They should qualify for the SUV category. Remove: Incentives for inefficient hybrid vehicles that will continue to emit greenhouse gases likely beyond 2030 (example: Jeep Grand Cherokee 4xe). Please read (why we should not incentive any further fossil fuel consumption): Electrify, by Saul Griffith<https://g.co/kgs/HLaSDN> -Craig Stout
Nate Brown	1/3/2023 23:56	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, Please consider EPA rated distance instead of vehicle size when determining qualification for Inflation Reduction Act Tax Credit. There are too many cases like the following that don't keep with the spirit or intention of the bill: The Jeep Wrangler has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. It does not get $7,500 EV Tax Credit. The Audi Q5 e Quattro gets 23 miles of electric range. It has 5 seats. It has a gas engine. It qualifies for the $7.5k IRA EV Tax Credit. The Tesla Model Y gets 330 miles of electric range. It has 5 seats. It does not have a gas engine. It doesn't qualify for same credit. Thank you so much for your time and I look forward to seeing what decisions you make. Nathan Brown
Adam Orta	1/3/2023 23:57	Dear IRS, I am writing to request that the Tesla Model Y 5 seater be added to the Inflation Reduction Act (IRA) vehicle tax credit list. As a responsible and environmentally conscious citizen, I believe that the Model Y is an excellent choice for the IRA tax credit program due to its impressive efficiency and range. First and foremost, the Model Y boasts an impressive range of up to 326 miles on a single charge, making it one of the longest range electric vehicles on the market. This means that drivers of the Model Y can easily go about their daily lives without the need to constantly stop and charge the vehicle, which can be a hassle and a time-consuming process. In addition to its impressive range, the Model Y is also a highly efficient vehicle. It has a fuel efficiency rating of 122 MPGe in the city and 103 MPGe on the highway, making it one of the most efficient vehicles available. This efficiency not only saves drivers money on fuel costs, but it also has a positive impact on the environment by reducing carbon emissions. Given the efficiency and range of the Model Y, I strongly believe that it should be included on the IRA vehicle tax credit list. I hope that you will consider my request and add the Model Y to the list of eligible vehicles for the tax credit program. If the Model Y is not added to the list, I would greatly appreciate a reply explaining the decision and how it aligns with the goals of the IRA. Thank you for your time and consideration. Sincerely, Adam

Name	DateTimeReceived	Body.TextBody
Jinhyoung Park	1/3/2023 23:57	Dear Sir or Madam, I am writing to express my concern over the fact that the Tesla Model Y 5-seat model is not eligible for the IRA tax credit in 2023. As a potential customer who was considering purchasing this vehicle, I was counting on the tax credit to help offset the cost. I understand that tax credits are subject to change, but the sudden exclusion of the Model Y 5-seat model from the program is disappointing. This model is a highly efficient and environmentally friendly option, and I believe it should still be eligible for the tax credit. I hope that you will reconsider this decision and find a way to include the Model Y 5-seat model in the IRA tax credit program once again. Your attention to this matter is greatly appreciated. Sincerely, Jinhyoung Park.
Lunick JD	1/3/2023 23:57	Mr. Garcia Remember, you work for the PEOPLE. It smells very corrupt to exclude Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. You know it. Everyone knows it. We demand you reconsider. Thank you,
Me	1/3/2023 23:57	Dear IRS, I am writing to express my concern about the Electric Vehicle Tax Credit qualifications under the Inflation Reduction Act. It has come to my attention that there are several issues with the current interpretation of these qualifications that are causing a number of problems and creating incorrect incentives. One major issue is the way that the IRS is categorizing certain vehicles. For example, the Tesla Model Y is being classified as a sedan, rather than an SUV, despite the fact that the EPA categorizes it as an SUV. This means that the Model Y, a pure electric vehicle with a 330-mile range, 117 MPGe, and an SUV form factor, is not eligible for the $7,500 tax credit. On the other hand, the Jeep Grand Cherokee 4xe, which is a hybrid vehicle with a gas engine, 23 MPG, and only 25 miles of electric range, is eligible for the credit. This inconsistency in classification is causing confusion and unfair treatment for both the public and automakers. It is also leading to the misallocation of taxpayer dollars, as the tax credit is being given to inefficient gas vehicles rather than supporting the advancement of the electric vehicle industry. I urge the IRS to reconsider its classification system and ensure that the Electric Vehicle Tax Credit is being applied fairly and accurately. It is important that we prioritize the development of sustainable transportation and support American workers, rather than funding outdated technologies. Thank you for your attention to this matter. Sincerely,
Troy Kirchenbauer	1/3/2023 23:57	Dear IRS, I am disappointed in the recent announcement regarding the tax credit and the specific guidance given regarding eligibility. I would like to see more transparency in the rigor behind what appears to be an uneven handling of eligibility by brand. Further, I'm not sure that I understand the motivation behind the various caps on MSRP for sedans vs SUVs. Isn't the point of this credit to incentivize the change toward clean energy? Please reconsider how best to use our tax dollars without creating uneven incentives tied to opaque criteria and vehicle types. Best regards, Troy Kirchenbauer
jeff ashlock	1/3/2023 23:57	This is an EV that will help save the planet much more so than some of the hybrids eligible for the higher credit and I would hate to see it at a disadvantage. Thank you, Jeffrey Ashlock
Jordan Payne	1/3/2023 23:57	Hello! The recent introduction of guidelines for the $7,500 tax credit for new EV car purchases seems to leave out a critical subset of vehicles. Predominantly all Tesla model Y variants. There is some confusion around whether or not the Y is an SUV, but it is in fact labeled an SUV by several other government departments. In addition, the MSRP limits seem too restrictive for most innovative models (ie. Tesla vehicles) to be included in all trims. Most cars these days are very expensive, with the new Nissan Z barking up the tree of $60,000 in top trim. Increasing the MSRP limit will help include more cars, notably fully electric cars which are the ones who are actually pushing the boundaries of innovation and technology. Please consider revising the rules to better include all Tesla Models in the $7,500 tax incentive. Thank you,
Marcus Weber	1/3/2023 23:58	engine if we are to make a successful effort to lower carbon output. I know the IRS can help achieve these goals with good economic incentives. Thank you.

Name	DateTimeReceived	Body.TextBody
Austin Higby	1/3/2023 23:59	Hello, I am writing to provide perspective on electric vehicle tax credits. Simply put, i disagree with the current decision. Overall, I would not consider myself a “fan” of Tesla. they are over-hyped and do not focus on the important things. That being said, I find it rather interesting that some of their vehicles will not qualify for the electric vehicle tax credit. The biggest reason this is surprising is because other cars that are hybrid fossil fuels/electric that will qualify but fully electricity vehicles are not. This is where we are tying to go, and this hinders others from getting there. Maybe I do not understand the reason where the current limits, such as weight, factor into the decision making. How is it decided how heavy the car can be? What significance does that play in making it a “clean energy” car? In closing, I believe that the Tesla Model Y, as well as other cars that are similar such as the Ford Mustang Mach-E, should qualify for this tax credit. Maybe when electric cars become more commonplace, we can raise the standards to EXTRA clean vehicles. We must take baby steps by getting people to these vehicles first, then finding how we can do better once we reach that step. Thank you for your time in reading this. God Speed. Austin Higby
Lady Marie	1/4/2023 0:02	subject: OMB Control No. 1545-2137 Dear IRS, Please revise the policy to make all fully electric vehicles such as all trim models of the ford Mach-E and the Tesla Model Y eligible for the EV tax credit. The Tesla Model Y 5 seat configuration is the most American-made, energy efficient, and safest car you can buy. The current policy says it's NOT eligible for the $7.5k, based on obscure and irrational metrics such as clearance height, weight, and angle. It should be based instead on battery energy efficiency. Low electric mile vehicles like a keep hybrid should not receive the full credit. As a US citizen and taxpayer, I want my tax dollars to support tax credits that incentivize the purchase of fully electric vehicles, not small battery inefficient gas hybrids. Do not penalize manufacturers like Tesla that make mass efficient vehicles. Simplify and use EPA SUV vehicle definitions instead. Thank you Marie Mai 525 Tirol Ct Milpitas CA 95035 Sent from my iPhone
Ken Keast	1/4/2023 0:02	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery. (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Ron H	1/4/2023 0:02	Sir, The IRS needs to correct the tax credit qualification limit for the Tesla model Y five passenger SUV. Tesla's competitors Audi, BMW Ford and Jeep all have five passenger SUVs that are granted a $7500 tax credit qualification limit of $80,000, yet the Tesla model five passenger SUV has a limit of $55,000. This is totally unfair and unacceptable as this Tesla model Y is a five passenger SUV like its competition. I am not a Tesla owner and have no plans to buy one. However, I find that the current IRS EV tax credit qualification is manipulating the market by unfair and possibly illegal use of its authority. Please feel free to forward this email to the appropriate resources to correct this qualification. Regards, Ron Hopfner
Shiuh-hua Wood Chiang	1/4/2023 0:03	IRA classifies 5 seater Tesla Model Y as sedan is wrong. Classifocation based on vehicle weight penalizes low weight and weight efficient vehicles. Classification should be based on interior volume and cargo volume. EPA classification rules can be used as a reference.
Sergey Korshunov	1/4/2023 0:03	Hello, Although there are several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. Please include 5 seat model Y's in the SUV category with $80,000 MSRP limit. [Inline image] Thank you, Sergey Korshunov

Name	DateTimeReceived	Body.TextBody
Joseph Millevolte	1/4/2023 0:03	To Whom It may concern, I hope this message finds you in wonderful spirits! It has been very disappointing to say the least, to hear that many of the vehicles that qualify for the Information Reduction Act's $7500 tax rebate qualification criteria are plug-in-hybrids that primarily rely on fossil fuel based internal combustion engines. Many fully electric made in USA vehicles with ~300 (~110 MPGe) mile electric range do not qualify for the $7500 incentive, where similarly sized plug-in hybrids that are primarily powered by internal combustion engines that have a MPGs of ~20 miles do qualify. Keep in mind many of these vehicles I have outlined above have fall into the same category of SUV and are a similarly priced vehicle. The current qualification framework makes no sense to many of the EV enthusiasts outside of the beltline. Please do a better job of developing a pricing structure that more closely aligns with the spirit of the law, to removes qualification stipulations that appear to convey favoritism to the incumbent auto industry. Regards, Joseph Millevolte
Ebin Rajmon	1/4/2023 0:04	Reg: EV classification under the IRA Hi, I wanted to give some feedback on the classification of EVs under the IRA. Some hybrid vehicles with small battery packs (as little as 50 km EV range) are receiving the entire $7500 credit. While on the other hand, Tesla 5 seater mode Y and Some variants of the Ford Mustang Mach-E are not eligible for any credit. This is because they are not classified as SUVs even though they are. Since your goal is to facilitate people to afford EVs, I believe it would be great to reconsider this classification and include pure EV SUVs under the SUV classification. Ps. I heard that Model Y 5 seater was not classified as an SUV because it weighed less by a few pounds. This is basically penalizing the company for making lighter, safer, efficient vehicles. Thanks
Jackson Lambirth	1/4/2023 0:04	To whom it may concern, I believe in my humble opinion that EVs such as the Tesla Model Y Performance should be considered for the $7,500 tax credit. Many have gone out of their way to provide eco friendly driving options and inturn believe they should be rewarded for making this decision. They have a 0 carbon emission while some vehicular on your list still have a carbon emission. Please take my request into consideration. Sincerely,
Alan Busby	1/4/2023 0:04	I am a concerned citizen as I feel like the IRS used a poor rationale to determine what is an SUV and what is a car for the electric car tax credit. The only thing that should separate the two vehicles is storage capacity and number of passengers. Everything else, particularly weight and car length is completely absurd. A better electric car is lighter, and yet you are penalizing cars that are well made because they are light and have a smaller footprint. Both a small footprint and light weight are good things, and yet you make them bad based on your ruling. Likewise, cars should also get bonuses based on their overall electric only range. It is absurd to have a car that is electric in name only get a larger credit just because it meets nonsensical weight and length requirements. Finally, as an American citizen, I am personally offended at the seeming incompetence of the government officials making these decisions. Their decisions are random and arbitrary. It makes government officials as a group look bad, and it obviously does not follow the clear spirit and purpose of the law. It is no wonder that people look down on government officials, and I say that as someone who used to be one. Please change these rules right away for the benefit of our society, our environment, our respect for law, our respect for government officials, and our sense of rightness and fairness. The rules were poorly thought out and need to be changed right away. Alan Busby, OD, MS
Peter Tang	1/4/2023 0:04	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, -- Peter Tang

Name	DateTimeReceived	Body.TextBody
Ryan Hostetler	1/4/2023 0:04	Hello, As an EV fan and future owner it seems odd to me that some versions of the Ford Mustang Mach-E and Tesla Model Y don't qualify for SUV status for the IRA tax credit. Please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that's the intent of the IRA. Thank you Ryan Hostetler Whitefish, Montana
ROMVLVS OSB	1/4/2023 0:04	We want our government to encourage the design, manufacture, and sales of fully electronic vehicles. There is a Tesla model which the IRS must classify correctly as an SUV, with the corresponding IRS credit. Do the right thing please. Respectfully yours, David F. Paul 6373 Franklin Gate DR El Paso, Texas 79912
Kip Thammavongsa	1/4/2023 0:04	Dear Sir/Madame, Assuming the "Tesla Model Y 5 seats" is a "Generation Y family with 5 children below age 10" and the "Tesla Model Y 7 seats" is a "Generation Y family with 7 children below age 10". Currently, the IRS helps the "Generation Y family with 7 children" with child tax credit. In other words, the "Tesla Model Y 7 seats" gets EV tax credit. The "Generation Y family with 5 children" is not getting any help. The family is hungry and in need of help, too, during this unpredictable climate and economic changes. Please allow the "Tesla Model Y 5 seats" the EV tax credit, too. Thank you. Regards, Kip Thammavongsa
Jia	1/4/2023 0:04	To Whom It May Concern, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Best regards, Jason Zhang -- GranTurismo 伟大的旅程．． グランツーリスモ
David Wang	1/4/2023 0:05	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. David Wang Atlanta GA
Paul DobbinSchmaltz	1/4/2023 0:05	Re: Inflation Reduction Act and the EV tax credit. I can't believe I have to even say this, but... why is it that there are hybrids (non-EVs) that are getting a $7,500 tax credit when there are Battery Electric Vehicles (BEVs) that are not? e.g. the Tesla Model Y. Why are we, as tax payers, being forced to pay to subsidize a hybrid vehicle that BARELY has an EV-like capability of say 21 miles? That's absolute rubbish. If you want to make it make sense and absolutely *have to*, then the bill should, at best, allocate only a percentage of the EV tax credit to hybrids. e.g. you could make it equal to the percentage of EV-capable miles vs Gas miles! Then use that savings to support more/all BEVs! Better yet: Hybrids are not the way of the future, we don't need to support them! Hybrids have been around long enough that anyone that wants to build one *can* -- and has been able to for a long time now. Why should I pay for them to build these half-measures that they've either elected not to all these years (until BEVs showed up) or are just using as a money grab to keep scamming the public into keeping their company afloat with inferior tech? They're the ones that chose profits over innovation for decades, so perhaps (definitely) they deserve to suffer huge losses. Saying a hybrid is better for the environment is like saying recycling makes single-use plastics good for the environment. Yeah, it's better than not recycling at all -- if it's actually executed on perfectly. But in reality most recyclable material ends up in the ocean or trash dumps. So, for the same reason we don't pay citizens for turning in recycling, we shouldn't subsidize half-measures like hybrids that don't represent the future we need anyway. 100% clean energy is a must for public health. Hybrids are just the worst of both worlds (EV and Internal Combustion); they don't excel at either and have the problems of both. Anyway, I digress... But, excluding Tesla from getting the tax credit on vehicles is clearly a push *against* Tesla--and for what? Tesla is the most American car company! Singling Tesla out is ridiculous and we won't stand for it! The EPA
Yuan Liu	1/4/2023 0:05	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Jack Tobin	1/4/2023 0:06	I am writing to express my deep dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I'm frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.
Jeff Lovington	1/4/2023 0:06	It is OBSCENE you're NOT giving ELECTRIC VEHICLE tax credits to ELECTRIC VEHICLES such as the Tesla Model Y that use NO GAS You've already murdered the planet and doomed the 99% to complete misery before ecological and civilizational collapse from fossil fuel usage for 1% multigenerational inheritance profits. Now you have to throw this flagrant corruption in the faces of everyone with enough intellect to not deny that fossil fuel hse causes apocalyptic global warming. remove all those extremely heavy giant unnecessary GAS vehicles that get essentially zero range from their battery from the credit and give the EV tax credit to EVs

Name	DateTimeReceived	Body.TextBody
Jeffrey Greenfeld	1/4/2023 0:06	I just want to comment that I think the guidelines the IRS is adopting for the EV credit is absurd and should be altered so as not to penalize lighter, more efficient vehicles. Specifically, I take issue with the weight requirement for a vehicle to be considered an “SUV” which unfairly favors hybrid vehicles (which have two drivetrains) and penalizes more efficient BEVs like the Tesla model Y, a vehicle I own. An SUV should be defined by more reasonable criteria, like cargo storage capacity and towing capacity (you know, the things that practically set an SUV apart from a sedan). I hope that you will reconsider your criteria for what constitutes an “SUV” so that the spirit of the law is not subverted. The spirit of the law is to incentivize the American public to switch to vehicles that reduce emissions. It makes sense, then, that the greatest incentive should go to vehicles that reduce emissions the most. That’s battery EVs, not plug in hybrids. My tax dollars bailed out the auto industry in 2009, I’d like to not repeat that mistake. Sincerely, Jeff Greenfeld
David W	1/4/2023 0:06	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Weijia Wang Duluth GA
Trinity	1/4/2023 0:07	Tesla Model Y 5 seater should have been and should definitely be included and its terrible, silly, and plain awful that it wasn't from the beginning. No thank you to our tyrannical evil government. [3ccaf23161ab330ab00b53f07e8425a9fb014dce]
Brian Steele	1/4/2023 0:07	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Thank you -- Brian Steele, M.Ed, LBS Licensed Behavioral Specialist Consultant / Mobile Therapist T.W. Ponessa & Associates Counseling Services, Inc. 717 341 7328 Briansteele425@gmail.com<mailto:Briansteele425@gmail.com>
John McDonagh	1/4/2023 0:07	Please reconsider including Tesla Model Y 5 seat variant as an SUV under the new IRA vehicle cap of $80,000. This is clearly an SUV and should not be limited to only the 7 seat variant of the Model Y. Thank you John McDonagh
Praveen Oberai	1/4/2023 0:08	Dear IRS, Thanks for hearing my comments. Please include all variants of Tesla Model Y. It is most made in USA car and will be the best selling car of the world. It is best to keep these incentives to all electric vehicle and not include hybrid vehicles. Thanks Praveen Sent from my iPhone
michael ren	1/4/2023 0:09	I am confused why Tesla model y is not categorized as SUV. If you look at Nhsta website, it has been labeled as SUV. https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD Tesla has been improving the efficiency of the model by reducing the weight. That can not be the execuse to not treated at SUV. Meanwhile, it is not reasonable to give credit to low efficient hybrid car, while not giving credit to high efficient SUV. It is totally against the reason of the Credits. I urge you to correct this as a tax payer. Thanks Min

Name	DateTimeReceived	Body.TextBody
Jerry Park	1/4/2023 0:10	I am writing to express my disappointment that the Tesla Model Y with 5 seats is not included in the IRA tax credit starting in 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. However, it has come to my attention that this particular model is not eligible for the credit. I understand that the IRA tax credit has eligibility requirements and that not all models may qualify. I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I believe that the Model Y with 5 seats should be included in the credit given its popularity and the fact that it meets the requirements for other credits and incentives. I hope that you will consider my request to include the Model Y with 5 seats in the IRA tax credit for future years. Thank you for your time and consideration. Sincerely, Jae-hwa Park -- Jae-hwa(Jerry) Park <jaehwa@gmail.com<mailto:jaehwa@gmail.com>>
Aaron Pilcher	1/4/2023 0:10	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Aaron P
Joey B	1/4/2023 0:10	Dear IRS, I am writing to plead with you to include the Tesla Model Y 5 seater on the Inflation Reduction Act vehicle tax credit list. I understand that the IRS has the difficult task of evaluating and determining which vehicles are eligible for this credit, but I strongly believe that the Tesla Model Y should be given serious consideration. One of the main reasons I believe the Model Y should be included on the list is its impressive efficiency. The Model Y has a range of up to 326 miles on a single charge, making it one of the most efficient electric vehicles on the market. This not only saves drivers money on gas, but it also helps to reduce our dependence on fossil fuels and mitigate the negative impacts of transportation on the environment. In addition to its efficiency, the Model Y also boasts impressive performance and handling. It is able to accelerate from 0 to 60 mph in just 3.5 seconds, making it one of the quickest SUVs on the market. It also has a 5-star safety rating, making it a top choice for families and individuals alike. I understand that the IRS has strict criteria for determining which vehicles are eligible for the Inflation Reduction Act vehicle tax credit. However, I strongly believe that the Tesla Model Y meets all of the necessary criteria and would make an excellent addition to the list. I would be very grateful if you could take the time to consider my request and, if the Model Y is not added to the list, please provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration.
Christina Beach Hostetler	1/4/2023 0:11	Hello, I have been an EV supporter for 5 years and will be an EV owner. It is disconcerting to me that some versions of the Ford Mustang Mach-E and Tesla Model Y don't qualify for SUV status and for the IRA tax credit. I was hoping you could please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that's the goal of the IRA. Thank you Christina Hostetler Whitefish, Montana
Tony G	1/4/2023 0:13	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Also, it makes no sense that any hybrid vehicles qualify for the $7,500 credit. Regards,. Anthony Giletto
Jeff Adams	1/4/2023 0:13	Please classify the Ford Mustang MachE as an SUV qualifying for the $7500 rebate. A similar vehicle from Volkswagen is listed as an SUV. Best regards, === Jeff Adams Sent from my tablet

Name	DateTimeReceived	Body.TextBody
justsolo	1/4/2023 0:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Erik Control Los Angeles, CA -- Typos provided by my iPhone
Chris D'Anna	1/4/2023 0:14	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery are eligible for the full credit. Why in the world would you use a different vehicle classification than the EPA? Why overcomplicate things? This is government bureaucracy at its worst and why I have changed political affiliations and will vote for whichever party will shrink government and the associated bureaucracy. Please strive to do better. Chris D'Anna christopherjdanna@gmail.com<mailto:christopherjdanna@gmail.com>
Sriram Manian	1/4/2023 0:14	I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. I recently became aware that the Tesla Model Y (5 seat), which I was considering purchasing, is not eligible for the full $7,500 credit as an SUV. However, I have noticed that the Ford Escape PHEV and Jeep PHEV, as well as foreign made EVs on lease, seem to qualify for the full credit. I understand that the credit is limited to vehicles with a base price of $80,000 or less, but it seems unfair that the Tesla Model Y is not eligible for the credit simply because it is classified as a sedan rather than an SUV. I believe that all electric vehicles should be eligible for the credit, regardless of their classification or base price. I urge the IRS to reconsider the eligibility requirements for the EV tax credit and to make it more inclusive for all electric vehicle buyers. As a consumer who is committed to reducing my carbon footprint, I feel that I should be rewarded for making environmentally-friendly choices, rather than being penalized for purchasing a vehicle that does not fit into a specific category. Thank you for your attention to this matter. Sincerely, Sriram Manian
milton degeorge	1/4/2023 0:15	Dear IRS, Please include all electric vehicles when considering tax incentives if able. But you must certainly include all Tesla Model Y. Their lower weight makes them a BETTER SUV than most since they save the environment even more than other EVs. Both 5 seat and 7 seat Tesla should be allowed 7500 federal tax rebate. Thank you. Milton Degeorge, LPN Sent from my Verizon, Samsung Galaxy smartphone
Silas Löffler	1/4/2023 0:15	Dear IRS, unfortunately your vehicle categorization makes absolutely no sense and gives the wrong incentives. The IRS should rewards the most American made clean energy vehicles like the Tesla Model Y or the Ford Mustang Mach E, but instead it rewards foreign car companies like VW or even worse PHEVs. Please either align the MSRP accordingly (Model Y is an SUV) or get rid of the PHEVs completely, Thanks! Greetings

Name	DateTimeReceived	Body.TextBody
SomaSekhar Gondi	1/4/2023 0:15	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Soma G
Sawyer Merritt	1/4/2023 0:15	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Sawyer
Steven Zourabian	1/4/2023 0:15	Hello, It is unacceptable that pure electric vehicles such as Tesla Model Y 5 seat version is not eligible for the EV tax credit but hybrid gas electric vehicles are eligible. This is not supporting a transition to sustainable energy and is quite corrupt. I am in strong support of IRA EV tax incentives to be provided to ALL pure electric vehicles. Sent from my iPhone
Josh Eldred	1/4/2023 0:16	To whom it may concern, The current rules for qualifying EVS are not based upon reasonable interpretation or intent of the credit. There should not be an incentive to make heavier vehicles (SUVs) such as the model Y. All Tesla vehicles should qualify, if ANY hybrid vehicle can qualify. I don't believe that any hybrid vehicles should qualify at all. Very Respectfully Josh Eldred (702) 496-4214

Name	DateTimeReceived	Body.TextBody
Craig Spawn	1/4/2023 0:16	The new rules outlining which EVs qualify for the new EV tax credits do not make a lot of sense. The purpose of the bill was to encourage the sale of more efficient vehicles. As the current rules stand, a Tesla Model Y 5 seat with an EPA MPGe of 122 or a Ford Mustang Mach E with an EPA MPGe of 93 don't qualify for the $80,000 limit, but the Jeep Wrangler 4xe which only has an EPA MPEe of 49 and an MPG of 20 does qualify? the model Y qualifies if the customer adds tiny third row seats, which makes the car heavier and less efficient. Apparently, and a lot of this is uncertain due to lack of visibility of how the rules are made, the Tesla and Ford don't qualify due to them not being heavy enough? So, the rules that are supposed to make vehicles more efficient require that the manufacturers make the cars less efficient so that they can comply with the mandate to make them more efficient? It just doesn't make sense. Craig Spawn 6016 Poplar Ct. Bellvue, CO 80512 (970) 493-7129
Don Lee	1/4/2023 0:17	The Jeep plug-in has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. Please do the right thing. The Model Y should absolutely be classified as an SUV and qualify for the credit.
Nowsc	1/4/2023 0:17	You need to do something so as not to deny tax credit for the Tesla model Y. You’re not being fair when comparing it with other similar ‘SUV/sedan’ cars. Thank you kindly in advance for your soonest reply, – – Harald Illig |_____| Y
Michael Pierce	1/4/2023 0:17	Hello, My name is Michael Pierce and I am a resident of Deltona, FL. I would like to share my comments with regards to the proposed tax credits for certain EVs as part of the IRA. Specifically, I want to voice my concern that some BEVs are being excluded entirely for reasons that are either unclear or irrational, while other PHEVs are included. The fact that the Ford Mustang Mach-E and the five-seater variants of the Tesla Model Y won’t be eligible because they aren’t being classified as SUVs is just plain wrong in my opinion. It’s my understanding that they are just below the minimum weight requirement that the IRS created for the purposes of classifying vehicles for this legislation, which completely ignores the fact that the EPA does in fact classify them as SUVs. The most glaring example of why this doesn’t make sense is that the 7-seat variants of the Model Y are being classified as SUVs, making them subject to an $80k MSRP cap, while the 5-seater isn’t - ask almost any member of the public if they think it’s fair to classify those two variants differently and they’ll tell you it’s not. Moreover, my personal issue is the fact that these tax credits were ostensibly intended to help promote and encourage people to purchase more environmentally-friendly vehicles - if that’s the case, then why are PHEVs with batteries that are tiny by comparison being treated as equals to fully electric BEVs? A Ford Escape PHEV isn’t going to have anywhere near the environmental impact as a Mustang Mach-E or a Volkswagen ID.4. Please reconsider the way you are classifying these vehicles. We need to be doing anything and everything that we can to get people to stop buying vehicles with combustion engines of any kind. Creating technical reasons to exclude fully electric vehicles from these sort of tax incentives runs counter to the principles that the legislation is supposed to follow, which is what a majority of the public wants. Thank you for soliciting the public’s opinions on this matter and for taking the time to read my opinion in particular. Please let me know if you need any additional information from me. - Michael

Name	DateTimeReceived	Body.TextBody
Jay Friedman	1/4/2023 0:17	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Gregory Herman	1/4/2023 0:18	For: Public Response to "IRA" EV Vehicle Credit From: Gregory Herman, (Charlotte, NC) IRS EV Credit Link: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after The only glaring question that comes to mind so far, with the proposed vehicle list, and corresponding "Applicable MSRP Limit" values, is how the Tesla Model Y 7-seat vs 5-seat variant, of the exact same car body, with the sole difference being a fold-up 3rd row seat option... Disqualifies the 5-seat variant from receiving the "SUV MSRP limit", for the EV tax credit... This would not be a big deal and no one would care if this was literally any other vehicle, since the price to performance of all but a handful of non-Tesla EVs, in EV tax credit range, are even worth considering in the first place (not inferior or compliance cars)... This looks like a blatant attempt by bloated, incompetent, "larger" legacy auto, trying to lobby to slow down a more nimble competitor, who has a superior product offering... I might give GM and Ford the benefit of the doubt, but these clowns were making fun of Tesla during the 2010s... While the startup automaker was investing billions of dollars into American factories, battery technology, and building out a work class supercharger network... Laying the groundwork for where Tesla has pushed EV adoption, in the auto industry today... Other rules are already being bastardized, to please decaying automakers who refuse to build in the US... The least you could do is give Tesla a semi fair shake at regaining access to the EV credit, which they have not been able to tap for years because they were "too successful"... Thank you for your consideration, and I hope that you allow innovative companies to play on an even playing field with legacy incumbents... - Gregory Herman
Brandon Knoblauch	1/4/2023 0:19	Dear Andres Garcia, I am writing in protest of the fairness of the new EV Tax Credit (Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46.) The new EV Tax Credit, which went into effect on January 1st, 2023, unfairly gives $7,500 tax credits to heavy, non-US based, inefficient plug-in hybrid gasoline vehicles which have an electric range of less than 40 miles, but $0 for the Tesla Model Y SUV, which is rated the "#1 Most American-Made Car"<https://www.cars.com/articles/cars-coms-american-made-index-adds-tesla-to-exclusive-list-of-multiyear-chart-toppers-model-y-nabs-no-1-451081/>, has 330 miles of electric range, is lighter, more efficient, and produces zero tailpipe emissions. See attached photo highlighting the absurdity of the 5 seater 100% electric, 100% American Tesla Model Y SUV receiving ZERO DOLLARS as a subsidy, while these gas guzzling foreign cars get $7,500. Please correct this absurd injustice to our people and offense to one of our country's greatest manufacturers. And please explain to me how this injustice was ever allowed in the first place. Sincerely, Brandon Knoblauch
Pulkit Arora	1/4/2023 0:20	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Brian Summers	1/4/2023 0:20	To Whom It May Concern I truly believe that the Ford Mustang Mach E should be considered an SUV. The capacity is the same as the Ford Escape, many have all wheel drive, the EPA lists it under “Small SUV” on their fuel economy site, and Ford has always marketed it as an SUV. Thank you for your consideration. Brian Summers

Name	DateTimeReceived	Body.TextBody
Caleb Sayan	1/4/2023 0:21	To whom it may concern, In September 2021, I ordered a Rivian R1S SUV. Unfortunately, due to supply shortages Rivian has not been able to fulfill my order yet. In 2022, I signed a "Binding Purchase Agreement" (BPA)last August to ensure that I would still receive the same tax incentives that were available when I placed my order. When I placed my order, the total cost was $70,000 and has since increased to $75,500. Though the cost is still under the $80,000 cap I fear that once the battery requirements thresholds are established in March half of my incentives will be taken away. In an earlier drafting of the language on consumers who signed BPA it did not declare a period that the BPA would not be applicable for those who received/purchased their vehicles in 2023 but lates revision seems to state that that those who signed BPAs and receive their vehicles in 2023 will potentially lose part or all of their tax incentives. It feels especially unfair to penalize those who have not been able to purchase vehicles due to supply chain shortages brought on by the pandemic. I implore you to change the BPA language to its original form and allow those who signed a BPA prior to August 16th 2022 to receive the tax incentives available at that time even if they purchase in 2023 or later due to supply chain constraints. Respectfully, Caleb Sayan 919-699-2747 Get Outlook for iOS<https://aka.ms/o0ukef>
jrussell2239@gmail.com	1/4/2023 0:22	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Sent from my iPhone
Dennis Price	1/4/2023 0:22	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. The selection criteria also appear to be applied selectively across different brands showing a clear bias against some plugin electric vehicles and favoring hybrids. This would encourage buyers to purchase less efficient hybrids rather than more efficient pure electric vehicles. Your consideration of this matter is highly valued. Yours sincerely, Dennis Price
Uzair Hafeez	1/4/2023 0:23	Hello, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. -- Sent from iPhone - please excuse typos.

Name	DateTimeReceived	Body.TextBody
Kendall Reichley	1/4/2023 0:23	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Kendall Reichley -- Sent from a device that cannot correctly auto-correct despite having more computing power than NASA when it sent two men to the moon.
du.carl2009@gmail.com	1/4/2023 0:23	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Matt Bennett	1/4/2023 0:24	Hi, I strongly disagree with the current ev tax credits. It disproportionately favors hybrids (which still use plenty of gas/oil) and penalizes some FULLY electric vehicles like the tesla model y!?! If the ev tax credit is in place to support the transition of clean energy then all fully electric cars, suvs, trucks, vans, buses should qualify, and tax credit should be phased out based on an individuals income not the car. In summary I strongly believe only fully electric vehicles should receive a tax credit, and all fully electric passenger and cargo vehicles qualify. Phase out based on individual income only. Regards, Matt
Abdullah Gheith	1/4/2023 0:24	Hello, I personally think this EV tax credit failed horribly and needs to be change or this whole move to renewable energy will never come to fruition. I've been waiting for this for awhile now for this EV tax credit to be passed while saving up what i can to buy a Tesla model Y as soon it was passed but now I'm finding out that I will not be getting any credit for the car I want because it's not heavy enough and doesn't have 7 seat but a hybrid car with only 20 miles on its batteries will get it ? That's insane literally Insane. Now I'm pretty sure many people like myself will just go buy a gas car if this doesn't change to a logical EV credit system. I will be 100% staying with my current gas car if this doesn't change and any new car I get will most likely be a gas car. Please for once just look out for the people and not your corporate friends, please just this one time let us the people get a pass. Thank you Abdullah Gheith
Zach Grady	1/4/2023 0:24	Hello, I do not agree with the way the IRS has decided between non SUV/trucks and SUV/Trucks. Weight should not be a factor. This method penalizes companies who are weight efficient and rewards those who aren't. When a 5 seat PHEV (Ford escape) that is smaller than a 5 seat full EV (Tesla model Y) is classified as an SUV and the EV isn't, something is wrong. Since the IRS isn't really in the automotive sector, I highly recommend the IRS use EPA or NHTSA classifications. Thank you, Zach Grady
William Ellingsworth	1/4/2023 0:24	To whom it may concern, I think it's ridiculous that hybrid gas cars qualify for this tax credit, but a pure EV like the Model Y 5-seater does not. You should be ashamed of yourselves. Sincerely, A disgusted U.S. citizen
Minzhe Wu	1/4/2023 0:24	I am writing to express my frustration and distrust over the new tax incentive for electric vehicles (EVs). It is unacceptable that a 22 mpg Jeep Wrangler and other plug-in hybrids are included in this incentive, while certain variants of the most popular EV in the world, the Tesla Model Y, are excluded. This decision shows a clear lack of consideration for the environmental benefits of EVs and a preference for traditional, gas-guzzling vehicles. It is also unfair to those who have chosen to purchase a Tesla Model Y and are now being denied the tax incentive that is offered to less efficient vehicles. I urge the IRS to reconsider this misguided policy and to include all variants of the Tesla Model Y and other popular EVs in the tax incentive. The future of transportation depends on it. Sincerely, Minzhe Wu Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Albert Aguiar	1/4/2023 0:24	Dear IRS, I am writing to express my frustration and distrust regarding the decision of applying tax incentives to electric vehicles. As I understand, low efficiency plug in hybrids SUV (e.g. Audi Q5, Jeep Wrangler) are granted with the incentives while excluding the most popular EV Tesla Model Y which offers much higher efficient pure electric range. As a taxpayer and concerned citizen, I believe that incentives should be directed towards promoting the use of environmentally friendly vehicles. I urge the IRS to reconsider this decision and ensure the tax incentive is fairly applied to all EV vehicles, including Tesla Model Y. Sincerely Albert Aguiar
Kvs Pavan	1/4/2023 0:25	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Steve Hoffman	1/4/2023 0:25	To Whom It May Concern, I am writing to request two additional vehicles be included as part of the electric vehicle tax credit. Some variants of the Tesla Model Y and the Ford Mustang Mach-E should meet the requirements as an SUV as they are currently categorized by other federal agencies such as the Environmental Protection Agency. The Tesla Model Y and the Ford Mustang Mach-E are pure EVs and meet the spirit of the Presidents program to rid our country of fossil fuels and improve our air quality. It makes no sense that a Jeep with a small battery that uses an internal combustion engine as its primary source of power with a 22 MPG range. A Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. That does not make sense. Let's make this right and include all variations of the Tesla Model Y and Ford Mustang Mach-E as part of the electric vehicle tax credit. Regards, Steve Hoffman 518 Easterby St Sausalito, CA 94965
Raj	1/4/2023 0:26	Tesla Model Y 5 seater should be included in the EV rebate. It is the best EV in the market, and it's sad to see hybrid vehicles with just 20-odd miles range on battery get EV rebate but the American made and best-in-the-world EV (Tesla) is excluded. Thanks and regards; Rajdeep Saha
Ashley Neil	1/4/2023 0:26	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Ashley Neil Systems Engineer | Head IT CALGARY FOREIGN EXCHANGE [calforexlogo] The CORE Calgary | Ground Floor T154 154/317 7 Avenue SW Calgary AB T2P 2Y9 403-351-1112 | x2201 | email<mailto:Ashley%20Neil%20%3caneil@calforex.com%3e> | website<https://urldefense.proofpoint.com/v2/url?u=http-3A__www.calforex.com_&d=DwMGaQ&c=PzM68gSF_5r1R7BCE75oeA&r=FpiM56E3YTMAotkNe2XoqnCWO2Rwxm1Z0Hys6MgY8dU&m=8VQ4UeQzL2NSiainxtl0pTL4_1HX-qJo7mE7Me7PPj4&s=LKKcN-EgM1NK3OKAvMgztqA2jiwDwi-sdVjrsDh7tGo&e=> | map<https://g.page/CalforexCalgary>
MelloBreather	1/4/2023 0:26	* The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. * Solutions: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Chris Sugar	1/4/2023 0:27	Hello, Feedback on new EV tax credits. Please have someone review the criteria for SUVs. There are plug in models with small batteries that get the full 7500 credit while a Tesla model y with 5 seats does not qualify as a suv. Something seems very odd. Thanks.
Ashley Neil	1/4/2023 0:27	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Ashley Neil

Name	DateTimeReceived	Body.TextBody
George Wogiatzis	1/4/2023 0:27	Dear IRS, I was shocked to learn that tax incentives are being given to hybrids and not the most popular versions of the Tesla model Y. Tesla is the engine that will drive American business into the future. The IRS is incentivising consumers to purchase polluting old technology. This is a bad call. It's bad for the environment. It's bad for innovation. By incentivising hybrids, American companies will not have the pressure they need to incentivise the to compete with Chinese EVs. This move will ultimately lead to the bankruptcy of the American auto industry, and China will take over. I urge you to reconsider this terrible incentive for hybrids. George
soorya sharma	1/4/2023 0:27	Dear IRS: Please consider all Tesla model Y configurations and Ford Mustang Mach-E as SUVs. Currently some of these models are considered as sedans, which is incorrect. Thanks Soorya Sharma
Justin Long	1/4/2023 0:27	Comments regarding exclusion of Mach E and Model Y in tax credit: I think these vehicles should absolutely be included in any EV incentives to encourage overall growth in adoption of zero emission vehicles. In general, I think if the vehicle is made in America I would hope to incentivize more domestically produced cars. Regarding the criteria used to classify the Mach E, it seems to be flawed since so many factors apply and weight can reflect many trims including battery capacity. I think instead it may be more logical to determine the configuration and ability of the vehicle. Thank you, Justin Long -- Sent from my mobile device
Stephen M	1/4/2023 0:27	Hi IRS, I am reaching out because the current EV tax credit makes no sense. I can get a 7500$ credit for a jeep hybrid with poor mileage, but not the Tesla model Y. Please fix this this. Thanks, Stephen
g Ferris	1/4/2023 0:28	Musk is a jerk, but there is NO reason that the Tesla model Y should be excluded from full tax credits while vehicles that are much worse for the environment are included....this is just wrong and reekes of political payback that should not be at the expense of the environment. G Ferris
Ashley Neil	1/4/2023 0:28	Why aren’t ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Ashley Neil
Drew Sande	1/4/2023 0:28	The IRA EV tax credit is extremely bias against the ONLY company making pure EV’s that sell. Typical Government WASTED tax dollars. Every Model Y and Model 3 Tesla makes should be on the list to receive the Credit. Hybrids are a JOKE! Wake Up! V/R, Drew Sande

Name	DateTimeReceived	Body.TextBody
William Pabon	1/4/2023 0:28	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, William Pabon
Arush Jain	1/4/2023 0:28	Please include all trims of the Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank You.
Allen Du-F21C	1/4/2023 0:28	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Ashley Neil	1/4/2023 0:28	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Ashley Neil
Scott Consolatti	1/4/2023 0:29	The IRA credit qualifications are too complex. Please simplify. If an EV is classified as an SUV, Van or Pickup Truck (of any type/size/weight), then it should get the $80K limit. Other EVs get the $55K limit. Also, no PHEV should get the full credit. PHEVs should only get partial credit because their battery size/range is limited. I think NO PHEVs (NO hybrids) should get any credit anymore. The goal is to get as many full EVs on the road as possible, and to get away from ICE entirely. Weight should not be a factor to classify SUV because that incentivizes the wrong thing! An SUV that is light is more efficient and should be rewarded, not penalized. The IRS should NOT reclassify an EV at all. If it is classified and sold as an SUV, then it is an SUV and gets the $80K limit. Thanks for your consideration, -Scott Consolatti
greensoundroom	1/4/2023 0:29	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the tax credit. Thanks
matthew whiteley	1/4/2023 0:30	The tesla model Y 5 seater should be included in the EV tax credit that is going to be released in 2023. Teslas are some of the most American made cars out there. Please include this car, for the betterment of the economy, EV economy, an American company, and for this planet.
Calforex Live	1/4/2023 0:30	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer

Name	DateTimeReceived	Body.TextBody
Anthony DiRegolo	1/4/2023 0:31	Please heed your colleagues at NHTSA (the federal government's experts on consumer vehicles) and reconsider how you classify 5 seat electric vehicle SUV's for the $7,500 EV tax credit. See their website links below. https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%20Y%20%205-SEAT/SUV/RWD https://www.nhtsa.gov/vehicle/2022/FORD/MUSTANG%20MACH-E/SUV/RWD Both Tesla's 5 and 7 seat model and Ford's Mach-E should qualify for this subsidy under the $80,000 SUV price threshold. Not the $55,000 price threshold. Also, why would a hybrid which uses gasoline as its primary fuel source qualify for an electric vehicle tax credit? This seems to be a rather large allocation of tax payer resources. Please consider removing hybrid from eligibility of the electric vehicle tax credit. Thank you for your attention and consideration for these comments. - Anthony
Jackey C H Leung	1/4/2023 0:31	To whom it may concern, I believe that the Model Y 5 seater should be considered a SUV and should be eligible for the $7,500 tax credit. Regards, Jackey Leung Sent from my iPhone
Michael Heister	1/4/2023 0:31	As currently interpreted, the Inflation Reduction Act EV tax credit is very unfair to Tesla, and offers full tax credits to inefficient vehicles with gas engines. It's weird that the EPA classifies the Tesla Model Y as an SUV, while the IRS currently does not. It's also weird that a vehicle like the Jeep Grand Cherokee 4xe, which has a gas engine, gets a thirsty 23 mpg, and offers a paltry 25-mile electric range, qualifies for the full $7500 tax credit. Please fix the tax credits by: 1. Removing incentives for all hybrid vehicles. Only pure EVs should qualify. 2. Apply SUV/non-SUV rules fairly, across the board, with consistency in order to correctly incentivize automakers and the public, in the spirit of the original intent of the bill. Sincerely -
William Blaney	1/4/2023 0:32	Dear IRS, I am writing to express my extreme disagreement with the Inflation Reduction Act's guidelines which disqualify the Tesla Model Y from receiving the SUV electric vehicle tax credit due to its weight being too light. 1) I believe that the weight requirement is not a fair or accurate measure of a vehicle's environmental impact. 2)Hybrids are getting the full credit and that should not be incentivized they burn fossil fuel and emit greenhouse gases. 3)Denying people the opportunity to receive the SUV electric vehicle tax credit because Model Y weight is ~240lbs too light seems counterintuitive to the Act's goals of promoting the use of electric vehicles. I urge the IRS to reconsider its disqualification of the Tesla Model Y as an SUV and to instead focus on the overall environmental and safety benefits of this vehicle. Thank you for your attention to this matter. Sincerely, Bill B East Hartford, CT
Michael Tram	1/4/2023 0:32	Dear IRS, I think the electric vehicle tax credit qualifications are not fair. Why aren't real EVs qualified but hybrids are? In my opinion, I think $7,500 tax credit should include Tesla Model Y for 5 seat and Mustang March-E Best regards, Michael
Mark Cromwell	1/4/2023 0:32	popular and highly-rated vehicle has not been included in the credit from the outset. The Model Y is a top-performing electric vehicle, with a range of up to 326 miles and a 5-star safety rating. It is a reliable and practical choice for both personal and commercial use, with a spacious interior and versatile cargo capacity. Furthermore, the Model Y has received widespread acclaim for its innovative features and sleek design. It is a true industry leader and a major contributor to the growth and mainstream adoption of electric vehicles. In light of these facts, it is baffling that the Model Y has not yet been included in the EV tax credit. This exclusion places an unnecessary financial burden on those who choose to purchase this vehicle, and it sends a confusing message about the government's commitment to promoting the transition to electric transportation. I urge you to rectify this oversight and extend the EV tax credit to the Tesla Model Y 5 seater. It is the right thing to do for the consumers who have chosen this vehicle and for the future of sustainable transportation. Sincerely, Mark Cromwell

Name	DateTimeReceived	Body.TextBody
Indiana Neil	1/4/2023 0:32	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Indiana Rei
max xu	1/4/2023 0:32	IRS, I think the main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strong feeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling model and is the biggest threat to OEMs. I strongly suggest the IRS to revisit the bill and do the right things please. Best Regard,
Kevin Rodal	1/4/2023 0:33	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler 4xe, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y and Ford Mach-E. Sincerely, Kevin Rodal
Boston Neil	1/4/2023 0:33	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Boston Akira
Himansu Desai	1/4/2023 0:33	Dear IRS, There are several issues with arbitrary including or excluding vehicles in the list of vehicles eligible for the IRA rebate. EXAMPLE: Jeep Wrangler hybrid (gas guzzler and very, very limited all electric range) qualifies for $7,500 Tesla Model Y (100% clean electric, best seller, all american made) does NOT qualify for anything. ZERO DOLLARS. This is for the 5 seater version. Tesla Model Y IS a real SUV. Why would the IRS incentivize people to buy a Jeep over an all electric Tesla SUV? Please reconsider. Thanks _ Himansu Desai
Gabriel Camacho Perez	1/4/2023 0:33	Dear IRS I believe that the tax exception of 7,500 usd should apply to all electric vehicles including Tesla model Y SUV. This is critical to promote adoption of electric vehicles, which will help reduce CO2 emissions and help us to transition to renewable energy. Please consider including all electric vehicles on the tax credit Best Regards Gabriel Camacho Sent from my iPhone
Ashley Neil	1/4/2023 0:33	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer

Name	DateTimeReceived	Body.TextBody
boni fo	1/4/2023 0:34	Dear IRS, I write to comment on the EV credit incentives you have posted recently. Please clarify to the public your definition of an SUV and the criteria that led to your decision to exclude some purely electric vehicles (5-seats Tesla model Y and mustang mach-E do not qualify for $80,000 MSRP) while many hybrid cars (e.g. Cherokee 4xe) were included even though they have far less MPGe (far smaller battery). An important note is that most SUV buyers care about cargo space, so the cargo space is a big deal, and the Model Y has ca. 100 liters more cargo space than the Cherokee 4xe. In my opinion, hybrid vehicles should NEVER have the same incentives as purely electric vehicles, actually they should have far less. Thank you for taking the time to read this and for your consideration. Sincerely
Jacob Avolio	1/4/2023 0:34	TESLA MODEL Y 5 SEATER IS AN SUV YOU MUST RESPECT THE SERVICE WE HAVE TO TALK! Thanks, Jacob Avolio direct: 647 989 7311
Alejandro Victorero	1/4/2023 0:34	It is with great disappointment that I write to you. In December, the IRS listed the vehicles that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries. Although there were several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. The Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. My comment on this is: the NTSA and all other automobile entities, classify the model Y as an suv. What is the IRS rationale to not consider it one? And why are we giving a tax credit to hybrids with tiny batteries and range? How does it make sense to offer a 7500 credit for vehicles which batteries cost around 1000 as they're so small? Please correct course as this literally goes against the intent of the legislation in accelerating the use of electric cars over ICE vehicles. Thanks, Alejandro Victorero
Satish Kodeboyina	1/4/2023 0:34	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. S KODEBOYINA 972-978-4262
Ashley Neil	1/4/2023 0:34	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Signal Hill AV	1/4/2023 0:35	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer

Name	DateTimeReceived	Body.TextBody
Ashley Neil	1/4/2023 0:35	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Michael T. James	1/4/2023 0:35	To whom it my concern, I find it very troubling that the Tesla Model Y 5 seat variant does not qualify for the $7500 credit and a Jeep plug in hybrid that only has 20 miles of electric range does. This does not incentivize buying an EV. Please raise the Tesla Model Y 5 seat variant to the list of $80.000 MSRP sport utility vehicles. Thank you, Michael James
Eduardo Flores	1/4/2023 0:35	This needs to be fix. All model Y from tesla should get the tax credit as they are consider SUV and also are full electric. Should get corrected asap. Makes no sense that "hybrid" cars with virtually few tens of miles are elegible and not all the model Y from tesla. Sent from my iPhone
Ashley Neil	1/4/2023 0:35	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Ashley Neil	1/4/2023 0:36	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Edwin Louie	1/4/2023 0:36	The Tesla Model Y, 5 seater should be included and silly that it's not from the beginning. -Edwin Sent from my iPhone
Ken Pollock	1/4/2023 0:36	Tesla model Y 5-seat version should be included in the tax credit for Electric vehicles. By excluding it you are highlighting your servitude to the UAW and all the corruption that implies. Sent from Ken's iPad
Atom Edsall	1/4/2023 0:36	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Ashley Neil	1/4/2023 0:37	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Bevelmon	1/4/2023 0:37	To whom it may concern. I am NOT in favor of giving tax payer dollars to non-BEV vehicles. The EV incentives in the IRA are just that, EV incentives, they should not be extended to hybrid vehicles that are simply Gas vehicles with tiny batteries. Hybrid vehicles do almost nothing to address the pollution, CO2 emissions, or help the transition to sustainable energy the world desperately needs, sooner than later. Additionally, classifying SUVs based on the number of seats, and differently from one federal agency to another is Government at its worst. This clearly gives the appearance of government picking winers and losers or blatant corruption. Please apply the rules for SUV classifications equally and fairly across all brands and all government departments. Lastly, if the purpose of US EV incentives to support vehicles made in America… then the rules should not be bent to allow foreign produced vehicles to qualify. This should be obvious to everyone. Thanks for your attention on this matter. Steve Guthrie
cfxroot@gmail.com	1/4/2023 0:38	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer

Name	DateTimeReceived	Body.TextBody
Bill Chen	1/4/2023 0:39	Hi Officer, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. It is not reasonable to exclude Tesla model Y from SUV list, while having some other similar EVs in the list. Regards, Bill -- This electronic communication and the information and any files transmitted with it, or attached to it, are confidential and are intended solely for the use of the individual or entity to whom it is addressed and may contain information that is confidential, legally privileged, protected by privacy laws, or otherwise restricted from disclosure to anyone else. If you are not the intended recipient or the person responsible for delivering the e-mail to the intended recipient, you are hereby notified that any use, copying, distributing, dissemination, forwarding, printing, or copying of this e-mail is strictly prohibited. If you received this e-mail in error, please return the e-mail to the sender, delete it from your computer, and destroy any printed copy of it.
John Pruett	1/4/2023 0:39	Dear IRS, Tesla Model Y 5 seater should be classified as a SUV for the tax credit cap of $80,000. Please reconsider. Regards, -John P.
PEGGY C VROOM	1/4/2023 0:39	The TSLA Model Y five seater should qualify for the $7,500 EV tax credit. It defies logic that other SUV five seater partial EVs/hybrids qualify and Tesla's five seater fully electric SUV doesn't. Please rectify this immediately. Thank you, Peggy Vroom 6205 Lefthand Canyon Dr Jamestown, CO 80455
Richard Baughman	1/4/2023 0:39	The IRA rules set by the IRS are seriously messed up and need amending! The Jeep Wrangler is a hybrid gas car that has 21 miles of electric range yet qualifies for the $7500 tax credit, while the Tesla Model Y, an all-electric SUV EV with 113MpgE with 300 miles of electric range does not qualify for *any* credit. The Mustang Mach-E, another all-electric EV, also does not qualify for any credit. WHAT ARE YOU THINKING??? Please fix this!
Cora Bernados	1/4/2023 0:39	Dear Sir/Mam, On the perspective of an accountant there is no fair on giving tax credit to SUVs. Tesla is qualified in receiving such which the government does not give to Tesla. Tesla has 113 MPEe and it has 330 miles of range. Please review your qualifications to be fair to Tesla. Thank you. Cora
Ernesto	1/4/2023 0:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease, particularly on models that still run primarily on fossil fuels. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Fred Nourbakhsh	1/4/2023 0:40	Hello, I am sending this email to voice my opinion against some of the provisions of this new IRS Tax Incentive for electric vehicles referenced in OMB Control No. 1545-2137. The spirit of the IRA act was to move us away from fossil and into green energy, yet this EV tax incentive rewards consumers who purchase hybrid vehicles with low gas mileage of under 25MPG and short EV range of under 50 miles with $7500 credit, while full EVs with 90+ MPGe and 300+ miles of range such as the Ford Mustang and Tesla Model Y are excluded! These cars are far greener and US built, yet are at a disadvantage with $0 credit versus less efficient hybrids made overseas getting the full credit! I would appreciate the agency's reconsideration of how this is applied to these full battery electric EVs. Thanks, Fred Nourbakhsh

Name	DateTimeReceived	Body.TextBody
max xu	1/4/2023 0:40	IRS, I think the main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strong feeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling model and is the biggest threat to OEMs. 3. Tesla is the best EV company in the world hands down. US gov should be proud of Tesla. Tesla deserved to be treated correctly. I strongly suggest the IRS to revisit the bill and do the right things please. Best Regard, -max
Alex Safahi	1/4/2023 0:41	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Regards, Alex
Bo Yan	1/4/2023 0:41	Are you kidding me that fucking wrangle PHEV is eligible for $7500 tax credit and tesla Model Y is not? Whoever made this decision is either retarded or corrupted.
Nikolas Cantrell	1/4/2023 0:42	Hello Andres Garcia, Regarding the vehicle models selected as eligible for the 2023 EV tax credit.. * Qualifying gas burning hybrid SUVs as eligible for the $80,000 cap while disqualifying purely electric zero emission SUVs is incredibly illogical when the purpose of the credit is to incentivize lower emissions. * The Tesla Model Y (5 seat variant) and the Ford Mach E are both fully electric and characterized as SUVs by the EPA yet the IRS is choosing not to qualify them for the EV tax credit as SUVs. Strangely, hybrid SUVs of similar size and configuration are being qualified despite their higher emissions. * Besides resulting in increased damage to the Earth's climate and public health, this decision to disqualify two of America's zero emission SUVs for the credit without any scientific or consistent logic will also massively undermine the taxpayer's trust in the competency and integrity of the IRS. Thank you for your consideration.
Xiaoqin Li	1/4/2023 0:42	We would appreciate the consideration of the inclusion of the Tesla Model Y and Ford Mach-E Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. If a customer ends up purchasing a hybrid Jeep that gets $7500 but only 20 MPGe and less than 30 miles electrified range, over a Mustang Mach-E (Gets 98 MPGe) or Model Y (Gets 113 MPEe) because of the IRA, after all, then the initiative pretty much fails at its core as a green policy. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y is a more suitable candidate for the SUV $7,500 tax break. It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Additionally, compared to qualified electric vehicles such as the Nissan LEAF S, which has a range of only 40 kwh on a single charge, the Model Y is a much more efficient and cost-effective choice. Allowing vehicles with such a limited range to qualify for the tax credit would be a waste of taxpayer dollars. Thank you, -- _____ Xiaoqin Li Software Engineer at Google

Name	DateTimeReceived	Body.TextBody
Arun Dhakne	1/4/2023 0:42	ATN: Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like to request that the IRS reconsider the Model Y as an SUV regardless of its seating capacity. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base.
Michael S	1/4/2023 0:43	My comment on this tax credit, it seems unjustified that a 5 model Y seater not qualify but a 7 seater of the same vehicle does. Other EVs of the same size qualify with a 5 seater. Doesn't seem fair. The price cap is far too low for electric vehicles especially the model Y 5 seater. Battery's are expensive and only getting higher as the demand increases so the price cap does not reflect that of some vehicles. A jeep with 21 miles if electric range will cost a lot less material wise than a car with 300 miles of charge. I was interesting in buying an electric car especially a tesla since they dont have dealerships trying to take advantage of this tax credit with a "market adjustment". The desired configuration of the car that is practical for my lifestyle and cargo size needs is of the 5 seater. Please raise the height of the electric car price cap to that of the 7 seater and decrease the amount awarded to plug in Hybrid. Thank you, Michael
Samarth Gupta	1/4/2023 0:43	Requesting you to consider the classification of Tesla Model Y 5 seat option as an SUV for the IRA tax credit of $80,000. Thanks! Samarth Gupta
Chris Keyes	1/4/2023 0:45	I'm writing to request a review of the Tesla Model Y 5 Seat configuration to be evaluated as an SUV just like the 7 seat version and be eligible for the full $7500 credit. Having minimum height and weight requirements for an electric SUV flies in the face of an optimized EV and are not what make this a sport utility. The AWD and traction control systems of the Model Y grant it greater capabilities in the sporting category than almost all other SUVs deemed eligible under the IRS. Additionally, the EPA views the Model Y 5 seater as an SUV. I'm asking that ride height and weight limits be removed from the criteria for determining an SUV with regard to this credit. Thank you,
Anthony Boreland	1/4/2023 0:45	I am writing to you to request (with regards to the Inflation Reduction Act's vehicle price caps and corresponding $7,500 Federal Tax Credit) that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap. [Image.png]

Name	DateTimeReceived	Body.TextBody
Joel Lisenby	1/4/2023 0:45	I would suggest any vehicle that is capable of fitting 22 or more banana boxes and has a ground clearance > 6" should be considered an SUV. Bjorn's data is published in the following google spreadsheet: https://docs.google.com/spreadsheets/d/1V6ucyFGKWuSQzvl8lMzvvWJHrBS82echMVJH37kwgjE/edit#gid=0 -- Joel Lisenby On Tue, Jan 3, 2023 at 5:03 PM Joel Lisenby <joel.lisenby@gmail.com<mailto:joel.lisenby@gmail.com>> wrote: Hello, I wanted to comment on the requirements for the $7500 clean vehicle credit to qualify at the $85,000 SUV price point. For the Tesla Model Y, from what I understand the qualification is granted to the heavier 7 seat model, however due to the high tech materials and design of the Model Y, the 5 seat model weighs in just slightly under the 6000 weight limit to qualify as an SUV. I believe that weight should not be a factor in deciding if a vehicle is an SUV or not. Instead SUV status should be granted by internal square footage, and the Model Y should qualify in any form (5 seat or 7 seat) as an SUV as it is a very large interior space. Setting a minimum weight is actually counter-productive to a clean electric vehicle credit because it discourages reduction of weight and thus higher efficiency vehicles that use less energy, and therefore produce less emissions from charging. Thank you for considering my thoughts on the matter, -- Joel Lisenby Escondido, CA 92029
DAVID CROWE	1/4/2023 0:46	Please review the EV vehicles that have up to $80000 tax credits of $7500 that should be included as they are SUV`s models such as: Tesla model Y 5 seat SUV Ford Mustang Mach E SUV As other EV`s not listed As ford escape and other 5 seat SUV `s are included.  Thankyou for you consideration of these SUV`s David Crowe
Jeremy Lang	1/4/2023 0:47	The EV tax credit table is a confusing mess because of the arbitrary/contradictory distinctions between sedans vs. SUVs. ALL Tesla Model Y's should be classified as SUV ($80k cap) as should the Ford Mach-E. Probably the Bolt EUV and Cadalac Lyric as well. It makes no sense for vehicles bigger yet more environmentally friendly than the Ford Escape Hybrid to be classified lower! It would also be great to include an exception for driver assistance and safety feature add-ons from the cap, especially the lower cap. The law was intended to encourage EV adoption and the current table does not do an adequate job of that. If any vehicles should be arbitrarily put at the lower cap it is hybrid drivetrains--not full Battery Electric Vehicles with over 250 miles of range.
Boba T	1/4/2023 0:47	The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. Comments: 1) The Qualified Plug-in Electric Drive Motor Vehicle Credit should not apply to any PHEV vehicles as they use Internal Combustion Engines that pollute, offering very limited EV mode ranges. 2) Credit level should be based on EV's official EPA range and not SUV vs. Non-SUV criteria (which as currently defined are clearly biased to exclude the most popular domestic EVs) 3) Income caps should be entirely removed (or at least structured such that any EV purchase generates some level of credit) As written now, the credit does a poor job of incentivizing EV adoption, rather opening the door to more Internal Combustion Engine vehicles, which is counter to the stated objective to promote domestic EV and battery industries. Doing so will allow foreign competitors abroad to leapfrog the US in these critical technologies, much like what has happened in electronics and leading edge semiconductor manufacturing. THANKS.
sslujtner@gmail.com	1/4/2023 0:48	Hello, The following should be considered SUV's and qualify for up to $80k MSRP cap; Tesla Model Y (all variants including 5 seater) Mustang Mach-E (all variants) VW ID 4 (all variants) They are considered SUV's by NHTSA, car review magazines/websites every other source. Please fix the classification. I would hate to see my tax dollars be used for a $7,500 tax credit on a 20MPG Wrangler and not the Pure EV's listed above. Steven Slujtner

Name	DateTimeReceived	Body.TextBody
Richard Medina	1/4/2023 0:48	I write to voice my opinion regarding the structure of incentives for hybrid vehicles as well as the marginalization of certain electric vehicles in the current form of the Inflation Reduction Act. Instead of funding electric-powered automobiles made by the American auto workers for the American economy, American taxpayers are funding old technology with dubious benefits by incentivizing the purchase of inefficient gas-powered hybrid vehicles to the tune of billions of dollars. This is a gross misuse of taxpayer dollars. The ideal fix is to: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the Inflation reduction Act. Feel free to contact me if you have any questions or concerns regarding my statement. Thank you. -- Regards, Richard Medina +1 718 219 6295
Felipe Gonzales	1/4/2023 0:49	All Teslas Model Y are SUVs and should have the 80k MSRP limit
Samer Barakat	1/4/2023 0:49	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Samer Barakat
Imran Shivji	1/4/2023 0:50	I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler We has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter.

Name	DateTimeReceived	Body.TextBody
Brendon Townshend	1/4/2023 0:51	Regarding how cars are qualified for receiving a $7,500 credit under the Inflation Reduction Act, I am concerned about the discrepancy of Tesla's Model Y 5 seat configuration being classified as a sedan and not an SUV. I currently own a 5 seat Tesla Model Y that was sold to me as an SUV, it is an SUV by the EPA, and is used as an SUV. I tow my camper with the Model Y, take it off road, and use it as a work rig during the week. As someone that deeply cares about the quick transition to an electric future, the mis-categorization of the 5 seat Model Y and the Ford Mustang Mach E needs to be corrected. They both are cars that set the right example and are in the same vein that the IRA is intended to accomplish. Please change the Tesla Model Y and Ford Mustang Mach E to be categorized as an SUV so customers can take advantage of the tax credit they deserve under the IRA. Thank you, Brendon Townshend -- Townshend Cellar Address: 1222 N Regal Rd Spokane, WA 99202 Phone: (509) 481-1367 Email: b.townshend@townshendcellar.com<mailto:b.townshend@townshendcellar.com> Website: www.townshendcellar.com<http://www.townshendcellar.com> [https://ci3.googleusercontent.com/mail-sig/AIorK4xcxb4RnWDEFe1pbKvKTtc-0bzEFedGwu7wnAmSARQjYdywsCOBdjB9x7SG6VbA6xdSlDLMWpo]
Chasypoo	1/4/2023 0:52	I think that the tesla Model Y 5 seater should be included in the tax break and it is silly that it's not from the beginning Sent from my iPhone
Ashwin Matta	1/4/2023 0:53	Dear Sir or Madam, This is a petition to make 2 fundamental improvements to the Inflation Reduction Act: 1. Fix the discrepancy in classifying a Tesla Model Y 5-seater as a non-SUV (subject to $55,000 price limit instead of $80,000). The 5-seater is the exact same size as a 7-seater (3 rows) Model Y and larger in size than some other 5-seater SUVs (eg. Volkswagon ID.4) which are classified in the $80,000 SUV bucket. The Model Y is the most efficient SUV out there, perfect for small-family road trips. Hence excluding it from the full $7500 exemption is doing a disservice to goal of the IRA to accelerate EV adoption. Buying the 3rd row option, while enabling the rebate, increases the cost of the purchase compared to the 5-seat option. 2. Come up with a better methodology for giving rebates to plug-in hybrids. A hybrid with as little as $1000-worth 7.5kW battery qualifies even if its gas mileage is atrociously low. This is clearly unfair as it incentivizes companies to continue selling gas guzzlers with tiny electric motors that would not really get used in practice. Instead, the rebate should be on the weighted average of the gas mileage PLUS the electric motor mileage achieved. This weighted average of the gas+electric mileage should be at least 50 MPGe in order to qualify for the full $7500 rebate. Otherwise, IRA hasn't moved the needle towards full 100+ MPG EV efficiency. A good weightage ratio would be 75% for EV miles and 25% for gas miles. So if a hybrid can drive 50 miles on battery and 30 miles on 1 gallon of gas, its weighted MPG is 0.75*50+0.25*30=45 MPG. Since this is smaller than 50 MPG, the rebate should be reduced at least by 50% ($3750). On the other hand, if the hybrid has a larger battery that drives 60 miles on the battery and 30 miles on 1 gallon of gas, its weighted MPG is 52.5 and should get the full $7500 rebate. Note that 60 miles are sufficient for most city driving with daily charging, with the gas mileage only being used for long-distance trips. Please consider modifying the hybrid ratings accordingly.
Chris Blackmore	1/4/2023 0:53	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Respectfully, Chris Blackmore

Name	DateTimeReceived	Body.TextBody
Christian Karlsson	1/4/2023 0:54	Dear irs, 1 am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. 1 urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Simon, Democrat and 50 year old tax payer
Jim French	1/4/2023 0:54	Dear Andres or whom it may concern, I believe in Tesla's sustainable energy mission and the government's support of that mission and my tax dollars to be in support of that mission. Should the IRS designate the Tesla Model Y as a PC Passenger Car when other more vehicle oriented agencies, the EPA and NHTSA, classify the Tesla Model Y as an SUV/MPVs? The NHTSA Part 583 American Automobile Labeling Act Reports identifies 11/2023, NHTSA categorized Tesla Model X & Y as MPV Multi-Purpose Vehicle and S & 3 as PC Passenger Car. In a separate document Interpretation ID: 14896-4.pja NHTSA states that "Sport utility vehicles clearly meet the MPV definition." In addition, the Interpretation also says "Generally speaking, designation of the vehicle type is up to the manufacturer." Tesla clearly markets the Model Y as an SUV. The EPA designates it an SUV. Every car site that covers it, categorizes it as an SUV. How in the world can the IRS state otherwise? https://www.nhtsa.gov/part-583-american-automobile-labeling-act-reports https://www.nhtsa.gov/interpretations/14896-4pja Please reply with any any questions or comments. Thanks, Jim French 3008 Royal Forrest Dr.
Charles Orosz	1/4/2023 0:54	better to do at the moment so I'll speak my mind: EV tax credits should be handed out to corporations not based on their product's price tag, but instead on the environmental benefit that their products have. Tesla's model Y deserves to be eligible for the 7,500$ tax rebate as the vehicle far outclasses its competitors that the IRS has chosen. Many of the vehicles that are eligible still run on fossil fuels, and seeing as how this subsidy is intended to promote the EV industry, I also believe that putting all-electric vehicles as top priorities for subsidy eligibility is a must. In my view, the IRS should do good on its obligation to properly distribute these incentives in an objective manner. If you're reading this, thank you for having taken the time to read this through. On a personal note, do you have any opinions on this?
Tyler Van Gorder	1/4/2023 0:54	I am writing to express my disappointment that the new tax incentive for electric vehicles includes a plug-in hybrid, but does not include the Tesla Model Y, which is currently the most popular electric vehicle in the world. Furthermore, it is disappointing to see that the incentive includes a Jeep Wrangler, which only gets 22 mpg. I understand that the goal of the tax incentive is to encourage the use of electric vehicles and reduce reliance on fossil fuels. However, excluding the Model Y and including a vehicle with such low fuel efficiency seems to undermine this goal. I urge the IRS to reconsider the inclusion of the Model Y and to set higher standards for the fuel efficiency of vehicles that are eligible for this incentive. Thank you for your attention to this matter. Sincerely, Tyler
Christian Karlsson	1/4/2023 0:54	Dear irs, 1 am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. 1 urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Chris Karlsson , tax payer since 1968

Name	DateTimeReceived	Body.TextBody
Scott Stambush	1/4/2023 0:56	Dear Sir (I hope you're a "Sir", if not please forgive me), Please consider adding the Tesla Model Y Five-Seater to the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. Probably the most American made pure EV, the 5 seater Model Y is currently disqualified based on outdated measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Additionally, the easier you make it for families to afford a Tesla, the more potential lives you will be saving. I'm specifically referring to the recent incident in the news about a Tesla that wasallege intentionally driven off a cliff in CA by a man who seemed to want to kill himself and his wife and two kids. Fortunately, all four occupants survived that 250 foot fall thanks to Tesla's fantastic engineering, and (tbh) luck. Allowing the 5 seater Model Y to qualify for the tax credit will also make all the conspiracy theorist stop saying President Biden wants to hurt Tesla because he is corrupt. I don't believe President Biden is corrupt. I do however believe this is a big mistake that needs correction. You've got a big job, and perfection is an illusion. Thank you for reading this. Yours sincerely, Scott Stambush
Tom Kleven	1/4/2023 0:57	Dear IRS, I think the EV Tax Credit should include treat all Tesla Model 3 as sedans up to $55K and all Tesla Model Y as SUVs up to $80K. I think it's terrible that a partial hybrid with a tiny battery gets a full tax credit while an American-made electric vehicle is excluded for some nonsensical reasons. Fix this please and restore some faith in the US government. Thanks. Tom Kleven Bothell, WA
최종완	1/4/2023 0:57	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, Brian Choi
HIRAV PAREKH	1/4/2023 0:57	$80,000. These cars are clearly SUV, and are categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserve to be the full tax credit in the spirit of the relevant law. Regards, Hirav Parekh US Tax payer
Tom Kleven	1/4/2023 0:58	> > I think the EV Tax Credit should include treat all Tesla Model 3 as sedans up to $55K and all Tesla Model Y as SUVs up to $80K. > > I think it's terrible that a partial hybrid with a tiny battery gets a full tax credit while an American-made electric vehicle is excluded for some nonsensical reasons. > > Fix this please and restore some faith in the US government. Thanks. > > Tom Kleven > Bothell, WA > > Sent from my iPad
Thomas Emmerich	1/4/2023 0:58	Dear Andres Garcia, I've read the list of qualified vehicles for the Electric Vehicle Credit beginning in 2023. I think the list needs some serious review. The vehicles that qualify as SUVs seems random and does not agree with what the EPA defines as SUV. Also, some of the vehicles that do qualify can barely be called EVs (i.e. run mainly on gasoline and have poor fuel efficiency) and some that do not qualify for the credit are some of the most efficient vehicles on the market (e.g. Tesla Model Y 5 seater). As someone who wishes the country to make the transition to more environmentally friendly transportation, I don't think the way the President's much touted Inflation Reduction Act bill is being implemented supports what the President himself keeps saying he intends to do with this bill. Thanks, Thomas Emmerich Oxnard, CA

Name	DateTimeReceived	Body.TextBody
Majed Azzam	1/4/2023 0:58	To whom it may concern, I would like to voice my support for all EVs (including Tesla Model Y and Ford Mach E) to get equal opportunity when being considered for the electric vehicle tax credit. Thank you,
Raymond Holland	1/4/2023 0:59	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Raymond Holland
Ryan Wilmot	1/4/2023 0:59	I am writing to express my concern regarding the $7,500 subsidy offered for a Hybrid ICE SUV equipped with only around $2,500 worth of batteries, which provides a mere ~20 miles of electric range. While the most popular EV on the market, the Tesla Model Y, doesn’t qualify for any subsidy under the rules set forth. I understand the intention behind this subsidy is to encourage the use of alternative fuel vehicles. I believe it is unfair that a vehicle like the Tesla Model Y, which has 15 times the electric range, does not qualify for this subsidy because it is not considered "SUV enough and/or not heavy enough." The Tesla Model Y is a true electric SUV that has the potential to make a significant impact on reducing emissions and improving air quality. It is disappointing that this vehicle, which has proven to be a viable alternative to traditional ICE SUVs, is not eligible for the same level of support. I urge you to reconsider the qualifications for this subsidy and to include vehicles like the Tesla Model Y that are truly dedicated to the promotion of alternative fuel technologies. Thank you for your attention to this matter. Sincerely, RYAN WILMOT Registered Voter Santa Clara County, California
Rafael Shpigel	1/4/2023 0:59	IRS, I find this absolutely ridiculous that model Y does not qualify for EV tax credit! The Jeep wrangler is a hybrid 4xe that barely gets 20 electric miles and you made it eligible for $7,500?! This is complete misuse of tax payer money! I, as a tax paying citizen, implore you to make the model Y eligible for the full $7,500 EV tax credit. Please respond to this email. Get Outlook for iOS<https://aka.ms/o0ukef>
Matthew Kellerman	1/4/2023 0:59	future for the next generation. The most popular EV today is the Tesla Model Y, which in its standard configuration of 5 seats is currently ineligible. I would recommend that if the U.S. government is serious in its commitment to the aforementioned goals that it include this vehicle configuration in the list of vehicles which are to receive the full tax credit! -Matthew Kellerman 949-573-0502
Zan An	1/4/2023 0:59	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Z
Vanneth Nhim	1/4/2023 0:59	Please make changes so that pure EVs can get the full tax credit instead of hybrids/plug ins because those are mainly combustible cars with only 20-30 miles of electric range but those cars get the full $7500 tax credit when pure EVs like the Model Y are capped at $55k and at this model doesn't qualify unless the consumer gets the 7 seater but that comes at a higher cost. Please give all EVs the $7500 tax credit to incentivize buying pure EVs instead of subsidizing hybrids which are basically still gas cars. This is not what the voters wanted under this administration.

Name	DateTimeReceived	Body.TextBody
Asad Hassan	1/4/2023 1:01	This is not right. The Internal Revenue Service (IRS) is inviting consumers<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> to share comments on the electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. -- Best, Asad C: 952-737-2130
Mike Treacy	1/4/2023 1:01	I am writing regarding the Tesla Model Y exclusion from the $7,500 tax credit. I think it is dangerous to divert consumers away from a vehicle manufactured by the only company who can actually meet the logistical needs of nationwide charging networks. My concern is pushing consumers towards ill-equipped manufactures will ultimately turn people away from EV in the long run. I ask that you guys reconsider the decision. Please contact me with any additional questions or concerns Best Regards Mike Treacy
Huang, Mingxiong	1/4/2023 1:01	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Mingxiong Huang
sfaridi@gmail.com	1/4/2023 1:02	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). In addition, how come a plug-in hybrid is qualified for the tax credit does not serve the purpose of this Act. This Act should be promoting fully electric vehicles. Regards,
Ankit Vasa	1/4/2023 1:03	Some model of Jeep - plug-ins have a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. Tesla Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. The Tesla DOES NOT GET A $7,500 EV TAX CREDIT. This is messed up and I don't think it was the intention of the law. Please reconsider what vehicles quality for the tax credit. THANK YOU!! - Ankit Vasa
Anthony Hunter	1/4/2023 1:03	don't qualify for SUV status for the IRA tax credit. The 5-seat version of the Model Y is not very different from the 7-seater. There are plenty of vehicles considered SUVs that are similar to the Y 5-seater. Please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that's the intent of the IRA. Thank you, Anthony Hunter Get BlueMail for Android<https://bluemail.me>
sebastien	1/4/2023 1:04	I am extremely concerned about the new electric vehicle tax credit qualifications. In particular, I do not understand how vehicles like the Tesla Model Y 5 seater are excluded while absurdities like the Jeep Wrangler (or to a lesser extent hybrid vehicles) are included. The government must do everything it can to accelerate the transition to renewable energy and this tax incentive is poorly aligned with this imperative. Please correct this oversight and make it right. Thank you, Sebastien Ballesteros
Daniel Coady	1/4/2023 1:04	Hello, Incentivizing plug in hybrids (with heavy gas usage and low eMPG) and heavier SUVs over more efficient and lower weight SUVs with more storage and range is ridiculous. So, is giving a $7500 credit to leased foreign-made vehicles. Do the right thing and fix this situation, Your guidelines do not comply with the spirit and intent of the inflation reduction act. Sincerely, Dan Coady Tax payer and environmentalist

Name	DateTimeReceived	Body.TextBody
wu Benny	1/4/2023 1:04	IRS, I think the main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strong feeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling model and is the biggest threat to OEMs. 3. Tesla is the best EV company in the world hands down. US gov should be proud of Tesla. Tesla deserved to be treated correctly. I strongly suggest the IRS to revisit the bill and do the right things please.
lindsay burrows	1/4/2023 1:04	don’t qualify for SUV status for the IRA tax credit. The 5-seat version of the Model Y is not very different from the 7-seater. There are plenty of vehicles considered SUVs that are similar to the Y 5-seater. Please reclassify the Model Y 5-seater and the Mach-E as SUVs. Both are much more energy efficient than comparable gas and hybrid SUVs and I think that’s the intent of the IRA. Thank you, Lindsay Hunter Get BlueMail for Android<https://bluemail.me>
Vickie	1/4/2023 1:05	I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. Specifically, I am disappointed that the Tesla Model Y (5 seat) is not eligible for the credit, while the Ford Escape Hybrid and Jeep Hybrid are qualified for the full $7,500 credit. The Tesla Model Y is an American-made, 100% electric vehicle, and should be eligible for the credit. Period. The IRS isn’t categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does?! Put politics aside and consider our planet and those of us doing our small part by purchasing 100% electric vehicles, specifically Teslas. I urge the IRS to reconsider these rules and to make the EV tax credit more equitable for American made 100% electric vehicles. Regards, Tax Payer Vickie MacFadden
Vish Nath	1/4/2023 1:05	I am writing to plead with you to consider adding the Tesla Model Y 5 seater to the Inflation Reduction Act (IRA) vehicle tax credit list. As you may know, the Model Y is a highly efficient and environmentally friendly vehicle that would greatly benefit from being included on this list. One of the main reasons the Model Y deserves to be included on the IRA vehicle tax credit list is its impressive range. With a range of up to 326 miles on a single charge, the Model Y can easily meet the needs of even the most long-distance commuters. This not only reduces the need for gasoline, but it also means that fewer carbon emissions are released into the atmosphere, making it an excellent choice for those looking to reduce their carbon footprint. In addition to its range, the Model Y is also incredibly efficient. Its electric motor delivers instant torque and quick acceleration, which means it uses less energy to get up to speed. This, combined with its low drag coefficient and lightweight design, makes it one of the most efficient vehicles on the road today. I understand that the IRS has a limited number of vehicle tax credits available and that you must carefully consider which vehicles are eligible for this program. However, I strongly believe that the Tesla Model Y 5 seater meets all of the necessary criteria and would make an excellent addition to the IRA vehicle tax credit list.

Name	DateTimeReceived	Body.TextBody
Joseph Bolus	1/4/2023 1:05	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler Wxe has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." These discrepancies seem to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. The way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [image.png] Ideal fix: Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original
Adam Tentis	1/4/2023 1:06	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVS. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Adam Tentis
Sukh Dulay	1/4/2023 1:06	Please allow the 5 seater Tesla Model Y to qualify. This policy doesn't make any sense if we can't buy this vehicle. This is the most efficient EV out there.
Don Cotton	1/4/2023 1:06	Dear IRS, Please review and correct the designation for all variants of Tesla's Model Y. Clearly, all model y's should be classified as "SUV". Also, how could a hybrid with 30miles of EV range get a tax break, but not the most American made car, Model Y with 330 miles of range. This is wrong. Regards Don Cotton 415-515-4027
Sunil Srinivasan	1/4/2023 1:07	It doesn't make any sense to give EV credit to any of cars above $30,000 Please stop wasting tax payers money, do not give tax credit to either Tesla Model Y or any of the other cars which are way above $50,000 Thank you, Sunil
Cynthia Ng	1/4/2023 1:08	I am writing to express my disappointment and frustration that the Tesla Model Y does not qualify for the federal tax credit for electric vehicles. As a loyal Tesla customer, I have always been impressed with the company's commitment to sustainability and innovation. However, I am disappointed to learn that the Model Y, which I recently purchased, is not eligible for the tax credit. I understand that the tax credit is based on the availability of credits and that they are allocated on a first-come, first-served basis. However, I believe that the Model Y should be eligible for the credit given its status as a fully electric vehicle. Not only is the Model Y an environmentally-friendly choice, it also meets all the requirements for the tax credit as outlined in the Internal Revenue Service's guidelines. I am writing to request that Tesla take action to ensure that the Model Y qualifies for the federal tax credit. I believe that it is important for the company to stand behind its commitment to sustainability and to support its customers who are making a conscious decision to purchase a fully electric vehicle. I look forward to hearing from you regarding this matter. Sincerely, Xin Ng Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Gang Gu Park	1/4/2023 1:08	I am writing to express my disappointment that the Tesla Model Y 5 seat model will not be included in the Individual Retirement Account (IRA) tax credit for 2023. As you may know, the IRA tax credit is an important incentive for many individuals and families who are considering purchasing electric vehicles, as it helps to offset the cost of these vehicles and make them more affordable. I understand that the decision to exclude the Model Y 5 seat model from the IRA tax credit was likely based on a variety of factors, and I respect the process by which these decisions are made. However, I believe that it is a mistake to exclude this particular model from the credit, as it is a popular and highly sought-after vehicle that is widely regarded as a leader in the electric vehicle market. In addition to its environmental benefits, the Model Y 5 seat model offers a number of features and benefits that make it an attractive option for many consumers. Its advanced technology and innovative design make it a top choice for those who value performance and efficiency. I believe that it is important to support the development and adoption of electric vehicles like the Model Y, and I hope that the decision to exclude it from the IRA tax credit will be reconsidered. Thank you for your time and consideration. Sincerely, Ganggu Park
정상인	1/4/2023 1:09	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, The best climber is the one, who enjoys the climbing the best! Jung sangin lion. Flight team / Pilot (Captain)
fariba ramos	1/4/2023 1:09	As a taxpayer and an EV owner, I'm deeply concerned regarding the new tax incentives for plug in Hybrid vehicles while an all electric car like Model Y is excluded from the list of eligible cars. I urge IRS to revise the list of eligible vehicles and include cars with highest efficiency and low emissions available in the market. How does a Jeep Wrangler with 22 mpg is eligible for tax incentives but an owner of all EV with 300 miles Tesla Model Y range can't use the same tax credit? Tesla Model Y should be included in the list of eligible cars for tax credits. Regards, Fariba Ramos
Diana Spilotro	1/4/2023 1:10	Dear IRS - Why is the Tesla Model Y (a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor) not eligible for the $7,500 tax credit? What factors were involved in making the decision to exclude this vehicle? I am extremely dissatisfied that this vehicle is not on the list. Regards, DS
계지민	1/4/2023 1:10	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, Keji [https://mail.naver.com/readReceipt/notify/?img=pXbdKAFR14nwFrUYaqKwFzMdaAM%2FpxUdKrtdM6UrF4koKAv%2Fp6MXK6ioFA3gMX%2B0Mogwa Vl5WLl5pNiC740ThoRmb4u5MreRW6k5%2BHFg1Biq74%2BT%2B2%3D%3D.gif]
Peter Pei	1/4/2023 1:11	Tesla is the best selling and most American made EV in the entire market. Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. And please follow Europe and China to disqualify plug in hybrid with gas tank for the incentive Thank you. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
tom lei	1/4/2023 1:11	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you for your attention on this matter! Best regards, Tom Lei -- Sent from Gmail Mobile
Zhi An	1/4/2023 1:12	I was very surprised and disappointed that most models of Tesla was excluded from receiving the EV credits. It is just ridiculous to exclude vehicle such as Tesla model Y which is an EV and SUV. Please fix this glaring mistake. Regards. Z
Uday Patel	1/4/2023 1:12	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Uday Patel Sent from my iPhone
Teo	1/4/2023 1:13	Hi, It has come to my attention that the recent EV Tax credit has been implemented in a way that prevents the SUV from Tesla (model Y) to be eligible in the 5 seat configuration as it falls below a weight category. The same vehicle with 7 seats is eligible. The main issue I believe lies in understanding the design challenges in designing an EV. Weight is something manufacturers are now working hard to reduce component weights in order to improve efficiency. customers should not be “punished” for wanting to purchase a more efficient vehicles. I urge your committee to look further into this and figure a more grounded way to incentivize EV’s As an example, an Hybrid Jeep with a Petrol engine and a small battery get’s the full credit. As the incentives has been setup, it helps the purchase of a Petrol Recreational vehicle more than an EV Kindest regards, Teo Morabito
john McCarthy	1/4/2023 1:14	I am writing to request that the Tesla model Y long range be included in the IRA $80k price limit and not the $55k max. It is an SUV and compared to some of the other vehicles that have received the credit which a PEVs, it’s exclusion doesn’t really match up to the rational for the IRA bill which is to progress the electrification of the automobile in the USA market. As well, there is an option to get this credit for a third seating row which is not what I would want for this vehicle and reduces the credit by $3k. While I understand that putting together these rules are hard but stepping back and looking across the various approved versions is also important. For instance, the VW ID.4, which has about the same size as the Model Y and Mach-E, being considered a SUV and getting access to the tax credit for a price of up to $80,000. It really doesn’t make sense and seems to arbitrarily exclude this particular vehicle. Please consider updating this rule to include the Tesla model Y long range as a qualified SUV in the $80k price range upon your next review. Thanks, John McCarthy

Name	DateTimeReceived	Body.TextBody
Roo Arebalo	1/4/2023 1:14	MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers Thank you, Roo Arebalo
Brandon Crouch	1/4/2023 1:14	Model Y should. Tesla is the most AMERICAN car company period. This is being done on purpose to inhibit Tesla because Elon Musk is a disruptor that has spread light on the lies and corruption of Democrats and they are trying to get back at him by not including Tesla. This is calling you out because of those stupid decisions. Tesla Model Y is the number one selling ELECTRIC VEHICLE and should qualify and any Hybrid should not.
peter garton	1/4/2023 1:15	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Peter Garton
Andrew Chu	1/4/2023 1:16	To whom it may concern; Please apply tax credits fairly and in the spirit of the law which is to incentivize ev adoption not to put a finger on the scale of competition. Tesla model Y and model 3s should receive a tax credit equal to comparably priced evs particularly if those evs are hybrids with only 7kw batteries. Regards, Andrew Chu
Guang Dong	1/4/2023 1:16	To whom it may concern, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. I believe EPA consider model Y as SUV. Thanks, Guang -- Best Regards. Guang Dong Ph.D. Mechanical Engineering Department University of Michigan Ann Arbor, 48109, MI

Name	DateTimeReceived	Body.TextBody
Yulin Yin	1/4/2023 1:19	Dear Officer, I notice the current policy categorize 5 seater Tesla Model Y as sedan with a price cap of 55k USD for the EV tax rebate. It is NOT a smart move for the most American pure EV and it is double standarded comparing the similar size cars. Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thanks,
aneil326@yahoo.com	1/4/2023 1:19	Why aren't ALL Tesla Model Y variants eligible for the $7,500 IRA tax credit? They should be, ALL Tesla Model Y variants! Kindly adjust tax credit rules/guidelines to include ALL Tesla Model Y variants for the $7,500 credit. Best regards — Concerned tax payer
Charlie Wang	1/4/2023 1:21	Hi I do believe Tesla model Y 5 seater should be included in the tax credit of $7500 given it is a SUV and so popular in US. CHarlie
Kyle Bergholtz	1/4/2023 1:22	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, but excludes the most popular electric vehicle in the world, the Tesla Model Y. Furthermore, it is outrageous that a 22 mpg Jeep Wrangler is included in the incentive. This decision shows a clear bias against electric vehicles that are actually making a significant impact on reducing carbon emissions. The inclusion of a low-efficiency vehicle like the Jeep Wrangler only undermines the goal of this incentive and serves as a disincentive for consumers to purchase more environmentally-friendly vehicles. I urge the IRS to reconsider this decision and make the necessary changes to include all-electric vehicles, especially the Tesla Model Y, in the tax incentive. We must do everything we can to support the transition to a more sustainable future, and this starts with fair and unbiased policies. Sincerely,
Minjae Joe	1/4/2023 1:22	나의 iPhone에서 보냄 전달된 메시지 시작: 보낸 사람: Minjae Joe <snssns12@icloud.com> 날짜: 2023년 1월 4일 오후 3시 21분 23초 GMT+9 받는 사람: pra.comments@irs.gov 제목: OBM CONTROL NO.1545-2137 Dear whom it may concern I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, Joe.MJ
kokoball88	1/4/2023 1:23	I am writing to express my disappointment that the Tesla Model Y 5 seat model is not eligible for the IRS tax credit starting in 2023. As a consumer considering purchasing this electric vehicle, the tax credit played a significant role in my decision making process and its removal will likely impact my ability to purchase the Model Y. I understand that the tax credits are meant to incentivize the adoption of electric vehicles and reduce our reliance on fossil fuels. The Model Y 5 seat model, with its impressive range and performance, is a valuable addition to the electric vehicle market and should be eligible for the tax credit. I hope that you will consider extending the tax credit to the Model Y 5 seat model in the future. In the meantime, I will have to carefully reconsider my decision to purchase this vehicle. Sincerely, [Park] [X][dlfghlfyd@gmail.com] ChatGPT Dec 15 Version<https://help.openai.com/en/articles/6825453-chatgpt-release-notes>. Free Research Preview. Our goal is to make AI systems more natural and safe [https://mail.naver.com/readReceipt/notify/?img=XQeCM4eOWrnwhAn%2FazwnFobZaAuqFAglFxuw7o%2B4Fot97oU9FA2wtzFrWNFR%2BHgmKAt5

Name	DateTimeReceived	Body.TextBody
Wilson Puvvula	1/4/2023 1:24	Hi Irs, I'm writing to show my frustration and distrust in the bill passed that a plug-in hybrid which is primarily run in gas and just has 22 miles for electric range qualifies for $7500 tax credit but the most environmentally friend FULLY ELECTRIC and SAFEST CAR IN THE PLANET (Tesla Model Y) does not qualify for the tax credit if $7500. This is absolute miss use of of tax payers money and disrespecting companies like Tesla which delivers truly American built ELECTRIC VEHICLES NOT PLUGin hybrid to customers. Not providing TESLA Model Y the same incentive as Volkswagen ID 4 just because TESLA built the safest and lighter electric vehicle(improving efficiency for customers) than other manufacturers shown lack of common sense. This is a blatant attempt to penalize companies who put the humanity, environment and safety of the customers first. I really hope this is corrected and you act in the best interest of the tax payers. Thanks,
Ben Gitter	1/4/2023 1:24	Dear IRS, I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. I recently learned that the Tesla Model Y (5 seat), which I believed would qualify for the credit as an SUV, is not considered an SUV and therefore is not eligible for the credit. I find this to be deeply unfair, as there are other EVs on the market, such as the Ford Escape PHEV and the Jeep PHEV, that do qualify for the full $7,500 credit. To add insult to injury, even foreign-made EVs on lease are eligible for the credit. I strongly urge the IRS to reconsider this rule and stop this favoritism towards certain automakers. It is unacceptable that certain EVs are being treated differently simply based on their make and model. In addition, I have a number of questions that I would like the IRS to answer in order to clarify this issue: Why was the Tesla Model Y not considered an SUV and therefore not eligible for the credit? How was the decision made to include certain EVs and not others in the credit program? Is it possible for the IRS to reconsider the eligibility of the Model Y and other EVs that may have been unfairly excluded? Can you provide more information on the criteria that was used to determine which EVs qualify for the credit? How can consumers appeal their eligibility for the credit if they feel they have been unfairly denied? I hope to receive a prompt and satisfactory response to these questions. Sincerely, Ben Gitter
Duncan, John Francis	1/4/2023 1:25	Hi - I'm commenting on OMB Control No. 1545-2137. There are two fundamental problems with the rules as currently written: 1) you include PHEVs with very little range like those from BMW that offer approximately 20 miles of EV range (these are not EVs since many people won't bother plugging them in), 2) you require SUVs to have 7 seats which is leading to huge vehicles on the road which are not very efficient (Hummer truck, Jeep Wagoneer). The solution is easy: 1) require significant range for a PHEV to qualify as an EV (e.g., 50 miles of range), 2) include smaller SUVs like the 5-seat Tesla Model Y (the 7 seat version has a basically unusable rear seat), and what can be more American than a Tesla which is designed, engineered, and manufactured in the U.S.. In the long term I appreciate this EV incentive program and the American component requirements. I think the details of the program can be improved per suggestions above. Thanks -John Duncan
Irene Kong	1/4/2023 1:25	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Donnie	1/4/2023 1:26	Hi, All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I strongly suggest the IRS to revisit the bill and do the right things please. Best Regard, -max _____ <https://wx.mail.qq.com/home/index?t=readmail_businesscard_midpage&nocheck=true&name=Donnie&icon=https%3A%2F%2Fthirdqq.qlogo.cn%2Fg%3Fb%3Doidb%26k%3DTwDRRu3pwwWVhriaKiaf94DQ%26s%3D0&mail=183925903%40qq.com&code=IZqnx6vCSQ5MGaRbvcNcuYbwUllDtkwDyIY4hQ9JrUbXt7alijLE_NhxuiTtrv_8VNqAogd8mldby0NyzQhj1w> [https://thirdqq.qlogo.cn/g?b=oidb&k=TwDRRu3pwwWVhriaKiaf94DQ&s=0] Donnie 183925903@qq.com

Name	DateTimeReceived	Body.TextBody
Sam Chen	1/4/2023 1:26	As a US taxpayer, I am greatly dissatisfied with the handling of the inflation reduction act tax credit. 1. Why are hybrids included with the same tax credit as EVs? They are like “clean diesel”. NOT CLEAN. Some of these only do 20 miles TOTAL on electric. Unacceptable. 2. Why do some SUVs like the Tesla Model Y 5 seater variant not have an MSRP limit of $80,000 while some SUVs like the Tesla Model Y 7 seater does? They have the same battery, same powertrain, same everything expect 2 extra seats. They’re both SUVs. They should have an $80,000 MSRP limit. This is the worst policy I’ve ever seen written. Please fix it! Additionally, please see the following change.org petition. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you! Sam Chen 909-248-3806
현병진	1/4/2023 1:28	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, 나의 iPhone에서 보냄
Faris Arditianto	1/4/2023 1:28	I am writing to bring to your attention a problem with the current tax credit system for electric vehicles. It seems that fully electric SUVs such as the Tesla Model Y are being unfairly disqualified from receiving the credit simply because they are more mass efficient than other SUVs. As smart people who can understand the concept of mass efficiency in vehicles, I am sure you will agree that this decision does not make sense. If the goal is to encourage the use of more fuel-efficient vehicles, then shouldn't we be rewarding those vehicles that are the most efficient, regardless of their size? The Model Y is a fully electric SUV with zero emissions, and it is available in Standard, Long Range, and Performance versions. It is a prime example of a car that should be rewarded for its efficiency and zero emissions. I urge you to reconsider this policy and to consider the environmental benefits of fully electric vehicles in determining eligibility for the tax credit. The future of our planet depends on our ability to transition away from fossil fuels, and decisions like this only hinder our progress. Thank you for your attention to this matter. Sincerely, Faris Ardi

Name	DateTimeReceived	Body.TextBody
Wilson Dayakar Puvvula	1/4/2023 1:28	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Ben Cozine	1/4/2023 1:29	To Andres Garcia, the Internal Revenue Service, & whom it may concern, I'm writing in response to the tax credit for EVs and plug-in hybrids recently introduced by the IRS in response to the passing of the IRA in 2022. It is my belief that the SUV classification requirements selected by the IRS do not reflect the intention of the bill congress passed — a bill designed to reduce greenhouse gas emissions and make electric vehicles more affordable to the American people. The ground clearance and weight requirements favor less efficient, heavier vehicles such as plug-in hybrids (PIH) which only offer 20-25 miles of electric range, compared to their pure-EV counterparts with 250+ miles of range. This classification system does not make 'EV miles' more attainable to the American people. This classification system forces customers to purchase unneeded expensive add-ons (additional seats in the Tesla Model Y, for example) in order to qualify for the incentive. This classification system favors automakers who are doing less to electrify and improve the efficiency of their fleet. I, along with my fellow like-minded Americans, request that the IRS update its guidance to follow the Environmental Protection Agency's well-accepted vehicle classification system. Thank you for your time,
Flixxy.com	1/4/2023 1:29	It makes no sense that the 5-seater Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient!!!), SUV form factor and 100% built in the USA is not eligible for the $7,500 tax credit. Only pure EVs should get the full credit. Hybrids should get partial credit. Hubert Heller 1854 Venetian Point Dr| Clearwater | FL 33755 | USA Tel: +1 (727) 251 8855
David Okamoto	1/4/2023 1:29	To whom it may concern, Please use NHTSA guidelines to determine if a vehicle is an SUV. The Tesla Model Y 5 seater should be classified as an SUV, not a sedan. Thank you, David Okamoto

Name	DateTimeReceived	Body.TextBody
umyas boutique	1/4/2023 1:30	I am writing to bring to your attention a problem with the current tax credit system for electric vehicles. It seems that fully electric SUVs such as the Tesla Model Y are being unfairly disqualified from receiving the credit simply because they are more mass efficient than other SUVs. As smart people who can understand the concept of mass efficiency in vehicles, I am sure you will agree that this decision does not make sense. If the goal is to encourage the use of more fuel-efficient vehicles, then shouldn't we be rewarding those vehicles that are the most efficient, regardless of their size? The Model Y is a fully electric SUV with zero emissions, and it is available in Standard, Long Range, and Performance versions. It is a prime example of a car that should be rewarded for its efficiency and zero emissions. I urge you to reconsider this policy and to consider the environmental benefits of fully electric vehicles in determining eligibility for the tax credit. The future of our planet depends on our ability to transition away from fossil fuels, and decisions like this only hinder our progress. Thank you for your attention to this matter. Sincerely, Umyas
Alex Pittius	1/4/2023 1:30	Hello, The Tesla Model Y 5 seater should be eligible for the full $7,500 tax credit at $80k MSRP. It’s a SUV! Thank you, Alex P
David Dominguez Hooper	1/4/2023 1:32	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Best, David Dominguez Hooper
Jim Curtis	1/4/2023 1:32	Hi, I think the Tesla Model Y 5-seat SUV should qualify for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA and NHTSA, and is a highly efficient fully electric vehicle that is made in the USA. Jim Curtis Placerville, California

Name	DateTimeReceived	Body.TextBody
Paul Chamberlain	1/4/2023 1:32	Thank you for taking comments... It looks like the current implementation of the "EV Tax Credit" doesn't accomplish what it should. There are plenty of pure battery EVs on the market and it is wrong and wasteful to incentivize hybrid vehicles, especially those with insignificant batteries. Furthermore there should not be arbitrary cut-offs on the sales price and unexplainable categories. Here's an example that seems like it would actually incentivize what's good for the country: Place of Manufacturer qualification: keep it the same Origin of Battery Minerals qualification: keep it the same Eliminate the distinction between sedans, SUVs, trucks, etc. Battery-only range qualification: To encourage lower emissions, vehicles that can't drive very far without emissions should not get the entire incentive. This could be graduated or calculated but a tiny battery-only range should result in a tiny fraction of the credit. Anything over, say 200 mile range, should receive 100%. For instance: range_qualification = battery_range/200 (maximum of 1.0) Example: a vehicle with a 50-mile battery range would get 25% of the incentive. Cost qualification: High-end luxury vehicles should not receive the incentive. This could be graduated or calculated but a consumer vehicle selling for over $100K should receive little or no incentive. Anything less than say $50K should receive 100%.
Jonathan Woodbury	1/4/2023 1:33	the 5-seat and 7-seat variants can share the same $80,000 MSRP limit for Sport Utility Vehicles. I think doing so would better meet the goals of the IRA. Thank you! Jonathan Woodbury Durham, NC
Emil Sultanov	1/4/2023 1:33	I am frustrated that fully electric SUV, 5 seater version of Tesla Model Y gets $0 in tax credit in accordance to IRA, while a hybrid version of Jeep Wrangler qualifies for a full $7500 tax credit. Here is a simple comparison, where on average battery lasts for about 1000 full charge cycles: * Model Y has an electric range of 330 miles, 1000 cycles will get 330,000 clean miles * Jeep Wrangler hybrid has an electric range of 21 miles, 1000 cycles will only get 21,000 miles. Model Y will get almost 15 times more clean miles than Jeep Wrangler, but meanwhile it does not get any incentives for US Government, how does this make sense? I hope you will consider this, Thanks! Emil Sultanov.
Sean Ermer	1/4/2023 1:34	It is concerning to me how arbitrarily the SUV category of the EV tax credits seems to be defined. There are vehicles that qualify as SUVs which are questionable and yet the Tesla Model Y does not. It suddenly qualifies if you add the third row option which is more expensive and not everyone wants. The goal of the tax credit should be to accelerate EV adoption, support US based jobs, and to make EVs more accessible. I fail to see how excluding the most US built SUV from the tax credits does that. Please reconsider the definition of SUVs to support all US based automakers as we head into into uncertain economic times. Thank you, Sean Ermer

Name	DateTimeReceived	Body.TextBody
Anish Bhanot	1/4/2023 1:35	Dear IRS. I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for vour time and consideration. Best Regards, Anish
Ranjit Annamalai	1/4/2023 1:35	I think the classifications of SUVs seems very haphazard. The EPA seems to have a classification already of cars and SUVs and it seems like just using that would make more sense. I don’t agree that many hybrids will get a larger tax incentive vs fully electric vehicles because of the seemingly arbitrary rules used to classify SUVs. If the EPA has a different classification than the IRS then it looks like the IRS is being arbitrary even if they have a set of guidelines they are following. Thanks Ranjit
Alex Jeffs	1/4/2023 1:36	incentive than fully electric vehicles. If you don't fix this you will be making a massive mistake. The 5 seater model y classification as not an SUV ties in handy with bidens refusing to acknowledge Tesla as the leader in ev's. You are allowing what is supposed to be an ev incentive bill to be a bailout yet again for legacy auto who has time and time again refused to see the writing on the wall until Tesla proved it to them and forced them to create compelling electric vehicles. Stifling real competition and giving a handout to unions because of their political donations is not the right move. I stand with Elon musk and farzad mesbahi in there position that this is blatant corruption and a payback to democratic party donors. This is not an ev incentive it's an under the table payment.
Robert Tolleson	1/4/2023 1:36	tax credit where a Tesla model y SUV does not qualify. There is no rationale to some of your decisions regarding which cars get the credit. Please reconsider which car should get this qualification. This program should promote full electric vehicles not hybrids. Hybrids are not the future of transportation. Thank you Robert Tolleson
Main	1/4/2023 1:37	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Cameron Vanderzeyde
Mathias Niederdorfer	1/4/2023 1:39	Dear Ladies and Gentlemen, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Also it is the most “American” car that you can buy at the moment. So this will also push the US economy in such hard times. Best regards. Mathias Niederdorfer
alex feldman	1/4/2023 1:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Alex Feldman

Name	DateTimeReceived	Body.TextBody
Anton Ramli	1/4/2023 1:40	Dear IRS, I am writing to express my concern about the new tax incentive for electric vehicles (EVs) that has been implemented. While I appreciate the efforts to encourage the adoption of EVs, I believe that the current incentive unfairly excludes certain models, specifically the Tesla Model Y. As a potential EV buyer, I am disappointed to learn that the Model Y is not eligible for the tax credit, while other hybrid models are. This seems to be an unfair and arbitrary distinction, as the Model Y is fully electric and meets all the other qualifications for the incentive. I understand that the tax code can be complex and that there may be valid reasons for certain exclusions. However, in this case, it is not clear to me why the Model Y has been left out. I urge the IRS to reconsider its decision and to consider the Model Y for inclusion in the tax incentive program. Thank you for considering my concerns. Sincerely, Anton Ramli
Yen Chen	1/4/2023 1:40	OMB Control No. 1545-2137 Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Yen Chen Sent from my iPhone
Milton Dehmer	1/4/2023 1:41	should be encouraged to purchase autopilot and Full Self Driving to reduce accidents. Similar all electric vehicles, including those from other manufacturers, should have the same limit. Thanks for your consideration of this proposal. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Qiaoli Meng	1/4/2023 1:43	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
hamtime33@gmail.com	1/4/2023 1:44	Hello, I was disappointed to see that the proposed list of electric vehicles qualified for federal tax credits seemed to incentivize some less efficient vehicles over much more efficient ones, particularly in the “SUV” category. As an example, the Tesla Model Y, which gets 115 MPGe is not on the SUV list (an admittedly difficult category to neatly define) but the Jeep Cherokee 4xe is on the list despite its unimpressive 56 MPGe rating. Same goes for the Ford Mustang Mach E. The model Y is certainly sportier and boats more storage (utility?) than the Jeep, so it’s omission based on a fuzzy definition is confounding. If the purpose of the policy is to incentivize the purchase of cleaner vehicles, then the cleanest ones should definitely be included on the list of vehicles qualified for the incentive. Any electric vehicle that is arguably an SUV should be included on the SUV list because that is the best policy for consumers, tye economy, and for the environment - even if it risks muddying a traditional definition of an “SUV.“ I respectfully request the IRS revisit the lists of qualified EVs in order to incentivize the most rapid shift to EVs in the United States that is possible. Not doing so, and continuing to leave out certain very popular, widely available, mass-produced (in America!) models works against the country’s climate and economic goals. Thank you for reading, and thank you for doing what you can to implement the best policy possible.
Seonman Kim	1/4/2023 1:44	Dear whom it may concern, I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model is not included in the IRA tax credit as of 2023. As a customer considering to buy an EV this year, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. I understand that the tax credit is subject to change, and that is not uncommon for certain models to be excluded from time to time. However, the IRA’s decision that Model Y 5-seater is not categorized as a SUV due to the body weight does not make sense in my opinion, especially in that any EVs should be designed to be much lighter than gas cars to maximize performance (e.g. EPA range). The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y is a more suitable candidate for the SUV $7,500 tax break. It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Additionally, compared to qualified electric vehicles such as the Nissan LEAF S, which has a range of only 40 kwh on a single charge, the Model Y is a much more efficient and cost-effective choice. Allowing vehicles with such limited range to qualify for the tax credit would be a waste of taxpayer dollars. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA Tax credit as soon as possible. Sincerely,
John Shetron	1/4/2023 1:45	should be included in this EV incentive. Especially the Jeep gas guzzler! Also, please apply the incentive authorization fairly to all EV vehicles including the Tesla Model Y, one of the most "Made In America" vehicles available in the U.S. Sincerely, John Shetron

Name	DateTimeReceived	Body.TextBody
JingShao Chen	1/4/2023 1:45	Dear Madam and Sir, Tesla makes the best EV that is designed and made in America. Its cars, suvs, and pickups should be entitled to the $7,500 EV tax credit. This is not only about fairness, but it also is vital to the America economy, to the benefit of the environment that all of humankind live in. Regards, -- US Citizen Jingshao Chen Mobile: +1 (408) 480-2661 Email: jingshaochen@gmail.com<mailto:jingshaochen@gmail.com>
Tudor Patroi	1/4/2023 1:46	Hi, Do what is right and give the Tesla Model Y the $7500 incentive. You have one car designed and made in America which has enough range, the best MPGe, does not use gas at all, so it is unacceptable to subsidize others before it. Thanks Tudor
runar botnen totland	1/4/2023 1:50	Dear IRS, I am writing to express my concern about the exclusion of the Tesla Model Y from EV incentives as a SUV. I believe that this exclusion is unfair and that the Model Y should be eligible for the same incentives as other SUVs. The Model Y is a fully electric vehicle that meets all of the requirements for classification as a SUV, including its size and seating capacity. It is also a more environmentally friendly and fuel efficient alternative to traditional SUVs, which aligns with the goals of the EV incentives program. I understand that the IRS has the authority to determine which vehicles are eligible for EV incentives, and I respectfully request that the Model Y be included in this program. I hope that you will consider my complaint and take action to include the Model Y in the EV incentives as a SUV. Thank you for your attention to this matter. Sincerely, Runar Totland
M.mar301	1/4/2023 1:50	Re: $7500 tax credit/rebate for electric vehicles Let’s make this simple: credit vehicles based upon percentage built/fabricated in the USA, and based upon the mpge values. The higher the % built in the USA, and the higher the mpge, the more benefit it has to our society. If it has 4 wheels, and fully enclosed cabin, and meets top IHHS safety scores, it’s a car/suv. The price really doesn’t matter, as the benefit is fixed/maximum of $7500, and that becomes a smaller percentage of the purchase price the more expensive the item becomes. $7500/30,000 >> $7500/130,000 If it has 2-3 wheels, or a partially enclosed cabin, or doesn’t meet safety scores, it’s something less, and gets a lot less credit, Bottom line: tesla is the most made in USA car, ford Mach-e is made in Mexico, and hybrid plug in electrics are not a solution. Thus the plug in cars should not get more than a trivial amount which drops over time, or is tied to verified all electric driving. Anyone from Europe or Asia who complains, tell them the simple truth: the United States is spending this taxpayer money on something. We choose to spend it on something made by people who live and work in our country, and therefore pay wage based taxes to our country. In what universe would it be reasonable to demand Korea or Germany to spend their taxpayer money on an imported product or service, especially when there is a qualified supplier in the country? Thank you. Mark Millet
sullivan xie	1/4/2023 1:50	Please classify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. Ithink this car is clearly an SUV, is categorized as such by the EPA,and is a highly efficient fully electric vehicle, and thus deserves. It is so silly that it is not from the beginning want MY TAX DOLLAR to support the car manufacturer which makes our planet sustainable for our next generation. Ithink there are millions of players who share the same perspective. Thank you!

Name	DateTimeReceived	Body.TextBody
Shiraz Akmal	1/4/2023 1:50	Dear IRS, The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix:
marlin balthazar	1/4/2023 1:52	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Gerald Rainer Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Intern
Alex A	1/4/2023 1:52	It reeks of special interests that Tesla isn't currently receiving the EV credit despite being the EV industry leader (by a wide margin) WHILE operating primarily out of the US. This campaign against Tesla can and should be seen as Anti-American in the public's eye. I urge the IRS to classify the model Y as an SUV (Its always been the Tesla SUV in my mind). I also urge them to as well as reevaluate the eligibility for credits for foreign-made EVs on lease. Sincerely, Jesus Amaro

Name	DateTimeReceived	Body.TextBody
Chris Boylan	1/4/2023 1:54	Hi, As a US citizen concerned about global warming, I'd like to express my dissatisfsction with the eligigibility requirements of the EV tax credit. First of all, it makes no sense to me that any hybrid vehicle should qualify for the full tax credit. Gas engines in hybrid vehicles cause global warming. Period. Even if the grid goes 100% renewable a hybrid car will spew dirty emissions from fossil fuels any time it is driven past its EV range (normally around 20 miles). Including hybrid vehicles in the credit only encourages sluggish auto makers like Toyota not to push forward with zero emissions vehicles (like true EVs). Meanwhile EVs get cleaner as the grid gets cleaner. And EV owners can install solar power systems to make their carbon footprint even lower. So disqualifying most options of the Tesla Model Y (a fully electric SUV as qualified by the EPA) from the tax credit goes against the goals of the tax credit in the first place - to reduce emissions and the threat of global warming by encouraging American consumers to switch to non-polluting electric vehicles. The Model Y is an SUV according to the EPA so it should qualify for the credit up to the $80,000 cap, just like other electric SUVs do. Reduce the credit for hybrids. And include *real* EVs like the Tesla Model Y in the program so American consumers will be incentivized to make the *right* choices for the environment. Thanks,
slm h	1/4/2023 1:56	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Not to mention, far less efficient vehicles with less than 1/10th the electric range are qualifying for the credit. This is contrary to the intention of the ev tax credits. The Tesla Model Y is also one of the most American-made EV's and so the tax credit would also be beneficial to the American economy. Your consideration of this matter is highly valued. Yours sincerely, Stephen Marcotte
Michael Pfafflin	1/4/2023 1:59	Dear IRS, I am writing about the EV tax credit qualifications. These qualifications are crazy complicated. They need to be simplified in a manner that is efficient for the IRS, Tax accountants, the car manufactures, and the consumer. These rule are going to cost a lot of time and money by all involved, with many appeals from consumers who thought they qualified for the tax credit, but did not, because of the wrong trim being ordered on a vehicle. A seven passenger EV SUV can get a credit but a five passenger of the same vehicle can't? Firstly, the credit should be for pure EV's only, NOT plug in Hybrids. That is not accomplishing the reason for the credit, which is to promote clean sustainable transportation. How can a Hybrid that gets 20-35 miles on a charge, still uses last centuries polluting fossil fuel for the main energy that may get 30 MPG get a $7500 tax credit and an all electric vehicle that gets 125+ MPG equivalent get $00? That's crazy wrong. The Tax Credit should be available for ALL EV's, not just for a chosen few manufactures or models. (Following just the battery rules put in place to qualify) Why not simplify instead of the typical bureaucratic mess the government makes. Suggestion: 10% off the MFR List price of any full EV. Simple! Cost Efficient! And promote the reason for the tax credit: The adoption of Electric Vehicles. Thank you, Michael J Pfafflin
Frank DelCampo	1/4/2023 2:00	jurisdictions the best selling overall car) does not fully qualify for the tax credit for all trims. Totally understandable if the cost of the car is above the set maximum but the Tesla Model Y is clearly an SUV and should be eligible in my opinion. To make matters even crazier there are more expensive and smaller in volume cars that do qualify. Please reconsider, as this must be an oversight. Frank DelCampo 18 Forest Gate Lane WIlmington, DE 19810 302-533-8607

Name	DateTimeReceived	Body.TextBody
Sean Bosely	1/4/2023 2:01	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Sean Bosely 2748 Borthwick Ave Henderson, NV 89044 208-867-9773
Sam Vandiest	1/4/2023 2:02	Irs, Why doesnt get the tesla model y an ev tax credit of 7500? This makes no sense!! Grts
Quentin	1/4/2023 2:02	Please change the tax credit situation. Include the Mustang Mach E and Tesla Model Y. The differences between models seem trivial. Side note, but incentivizing gas cars that have a battery in them is idiocy. Thanks
Naga Raj	1/4/2023 2:03	Tesla Model Y 5 seater should be included in the list of vehicles that get credit. It is absurd that other plug-in hybrids are getting the credit while Tesla Model Y 5 seate (which is pure EV) does not get the credit.
Matt Joslin	1/4/2023 2:03	Hello, Please update the Tesla Model Y 5 seater limit to $80,000 as it is definitely an SUV and is the top selling electric vehicle in the United States! Thank you, Matt -- Matthew Joslin, MBA 609-577-0699 matthewmartinjoslin@gmail.com<mailto:matthewmartinjoslin@gmail.com>
Kyle Blagg	1/4/2023 2:04	Hello Sir or Madam, The tax credit being offered for plug-in electric vehicles, as drafted at the time of this message, does not meet the spirit of the credits intention. The credits goal is to encourage the adoption of new electric vehicles by the American populace, by lowering the burden of entry to help reduce America's emissions footprint. How can vehicles that have gas engines and are only capable of traveling 21 miles on all electric battery qualify for the tax credit, while other all electric vehicles that push the market forward, like the Ford Mustang Mach-E and the Tesla Model Y, not qualify for the credit? This is a slap in the face to consumers and an insult to the goal of the tax credit in the first place. Please reconsider the qualifications for a the tax credit. Thank you and best regards,
Benjamin Towers	1/4/2023 2:06	Dear Sir or Madam I am hoping you would clarify why the EPA classes vehicles in one way, (such as classing most variants of the Tesla model Y as an SUV), and the IRA classes then another way to reduce their EV incentive relative to peers. Obviously having the most American made EV lose out doesn't seem very fair. Thank you B Towers
donna wolf	1/4/2023 2:07	Tesla Model Y 5 seater should qualify as SUV Donna Wolf Donna Wolf Design

Name	DateTimeReceived	Body.TextBody
Chris Raybould	1/4/2023 2:09	Hi I think it is disgraceful how you classify the 5 seater Tesla Model Y as a small SUV despite its proportions being larger or similar those classified higher with a larger max price cap - including those that are mostly propelled by fossil fuels!! This is clearly collusion against a non-unionised auto manufacturer. Please reconsider this immediately and include all Model Y variations within the ITA tax credit. Despite being non-unionised, Tesla is the greatest American hope for the auto industry and is challenging foreign companies globally with a leading share of the EV industry. Chris Raybould Ohio
CL Jameson	1/4/2023 2:10	no sense. Charles Jameson
Sam Chun	1/4/2023 2:11	Not sure how all tesla model y models do not quality as a suv when they're pure electric. I have a five seater model y and it is definitely a SUV! See below! <https://twitter.com/farzyness/status/1609651117356351488?s=20&t=MFlBsCkDOze1UDwVExMacQ> [FlahAyvWIAAl2GE.jpg] The car on the left has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. [https://abs.twimg.com/favicons/twitter.2.ico]<https://twitter.com/farzyness/status/1609651117356351488?s=20&t=MFlBsCkDOze1UDwVExMacQ> Farzad Mesbahi<https://twitter.com/farzyness/status/1609651117356351488?s=20&t=MFlBsCkDOze1UDwVExMacQ> twitter.com<https://twitter.com/farzyness/status/1609651117356351488?s=20&t=MFlBsCkDOze1UDwVExMacQ>
Eric Poppen	1/4/2023 2:11	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sent from my iPhone
Govindan Rajeev	1/4/2023 2:12	I am writing to express my concern with the current list of vehicles eligible for the Qualified Plug-in Electric Drive Motor Vehicle Credit. It seems that the rules for determining eligibility are not entirely in alignment with the intent of the credit. The Tesla Model Y 5 seater, the most popular EV in the United States with a range of over 300 miles, is not classified as an SUV and is therefore ineligible for the credit at its current price. Meanwhile, several PHEVs with minimal electric range are eligible for the credit. It seems unfair that the Tesla Model Y, which is clearly leading the way in the transition to electric transportation, is not eligible for the credit. Since the purpose of the credit is to encourage the adoption of electric vehicles, it is counterproductive to exclude a vehicle like the Model Y that is so widely popular and has such a long electric range. I strongly urge the IRS to reconsider the eligibility requirements for the EV credit, and to ensure that vehicles like the Tesla Model Y are included in the list of eligible vehicles. Thank you for considering my comments. Govindan Rajeev 2446 34th St, San Diego, CA
Robertas Viskupaitis	1/4/2023 2:13	Hi, Could you please explain how did you determine which vehicle is SUV and which isn't? I know NHTSA and EPA considers Model Y a SUV and some other cars within the EV list. . Please see this youtube video for reference but I think you are already aware of this. https://www.youtube.com/watch?v=fBMC_kojBgI if you are not allowed to click on links just go to regular youtube https://www.youtube.com/ and type the rest next to the youtube link. watch?v=fBMC_kojBgI Kind regards,

Name	DateTimeReceived	Body.TextBody
Richard Ross	1/4/2023 2:13	1. Hybrid vehicles are not electric vehicles — they should not qualify, especially for the full $7,500 credit. Is the intent to sell cars or transition to EV's? 2. The Model Y, Mach-E, and ID 4 are all SUVs; they should all qualify for the full SUV $80k MSRP limits. Don't bullshit the public pretending there's a difference between the 7 or 5 seat Model Y, or that something about the ID 4 trims make them different classes. 3. It makes no sense to incentivize the hybrid Jeep, with a battery range of less than 30 miles, but not a Model Y. Model Y has literally >10X the battery range. What's the real motive here? 4. $7,500 is a lot of money to hand out when we're facing unprecedented inflation. -Richard
runar botnen totland	1/4/2023 2:15	The weight limit is arbitrary and does not accurately reflect the capabilities of modern SUVs. Many SUVs that weigh less than 6,000 pounds are just as capable and versatile as heavier models, and should not be excluded from the SUV classification. 1. The weight limit unfairly disadvantages smaller, more fuel-efficient SUVs. By requiring SUVs to be over 6,000 pounds, the weight limit effectively excludes many smaller, more fuel-efficient models that may be better suited for certain consumers and driving situations. 2. The weight limit does not take into account other factors that contribute to a vehicle's fuel efficiency and emissions. Factors such as aerodynamics, engine efficiency, and tire rolling resistance are also important in determining a vehicle's impact on the environment, and should be considered in addition to weight. 3. The weight limit may limit consumer choice and prevent people from finding the vehicle that best meets their needs. Consumers should be able to choose the SUV that best fits their lifestyle and driving habits, regardless of its weight. Regards Runar
Prabh Shergill	1/4/2023 2:16	Tesla model Y 5 seater should be recognized as an SUV as it follows all the guidelines for it to be considered a SUV. Thanks and please take this into consideration.
Martin Košumberský	1/4/2023 2:17	I am reaching out to you in the matter of IRA EV tax credit. I really appreciate this new incetive to support transfer to more ecological ways of transportation. However I am quite concerned about the published list of qualified EVs. There are clearly huge discrepancies in terms of what EVs really are, and how ecological and efficient is to operate those vehicles. For example weight cannot be taken as factor determining if vehicles is SUV or not, simply because more weight means less efficient vehicle. Please make sure that such important facts, like MPG (or eMPG) and actual inner size of vehicle, determine if vehicle qualifies for IRA tax credit. Thank you and best regards. Martin Kosumbersky
Nick Khoury	1/4/2023 2:18	Dear Sir/Madam, Please consider revising the allowable card for qualification for tax credit to fulfill the mission to move the USA to clean energy. As cars today have become very sophisticated we cannot use past criteria to categorize car types like "SUV's". Example is including a 7 seater Tesla Model Y but excluding same vehicle and battery in 5 seater option. This exclusion also appears incorrect when vehicles that are Hybrid or PHEV are included with a fraction Electric capacity and range. Chart below highlights discrepancy. Tesla Y 5 seater is excluded while the Ford and Jeep are included. As a US Tax Payer who sees China taking the lead on clean energy I must respectfully request this error be corrected. Our future and govt. credibility depends on it! [cid:49e3ccc5-3189-4fee-93a0-ea35746dbeb2@namprd09.prod.outlook.com] Nick Khoury Portland, Oregon
Eugen Zimbelmann	1/4/2023 2:18	please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Y is definitely an SUV. Best Eugen Zimbelmann
shahram	1/4/2023 2:19	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).

Name	DateTimeReceived	Body.TextBody
Elmar Schumacher	1/4/2023 2:20	Dear Madams and Sirs, the classification system seems to rely on inconsistent metrics: 1. Pure BEVs should be in a higher incentive group then Hybrids in order to foster the transition to battery electric vehicles (that are more expensive to make then an ICE car with small battery attached to it). 2. The lightest and most efficient vehicles shouldn't be penalized by pushing them from SUV to Sedan. Example: all Mustang Mach-E and all Tesla Model Y are SUVs and should be classified as such. I understand that this is hard to get right. Please do you best to support the transition to BEVs in the US. Thank you. Best Regards, Elmar Schumacher
Andrew Balogh	1/4/2023 2:21	To Whom it may concern: I am contacting you regarding the IRS's announcement of vehicles that qualify for the 2023 EV tax credit. To my surprise and disappointment, the Tesla Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate. The Model Y is a pure EV, with minimal impact on the environment. Excluding any Tesla model from the 2023 EV tax credit is an atrocity. I highly encourage the IRS to revise the current list of vehicles eligible for the 2023 EV tax credit to include every Tesla Model. Thank you and I look forward to your response. Sincerely, Andrew Balogh Music Producer / Composer / Artist Management Mobile (424) 285-3034<tel:(424)%20285-3034> Stay Connected: https://www.imdb.com/name/nm7107896/ www.twitter.com/ABaloghMusic<http://www.twitter.com/ABaloghMusic> www.instagram.com/baloghmusic<http://www.instagram.com/baloghmusic>
Fabian Ebert	1/4/2023 2:21	I want to share my comment on: Title: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). I want you to know that I am not agreeing with the setup of this EV tax credit. Tesla Model Y, arguably one of the best and most power-efficient EV's and 250+ miles electric range, is excluded in some cases from the tax credit. Meanwhile, hybrid vehicles with approximately 25 miles of electric range get included. This makes no sense to me to incentivize EV's, and I want you to review this, and do better. Thank you. Sincerely, A concerned consumer
ilari väisänen	1/4/2023 2:21	Model Y and Mach E ARE suv's, classified by EPA. It makes no sense to punish them for being build light, this is good for environment, range, efficiency, consumption, performance, driving experience and for the roads paid by American taxpayers. Also, it discusts me how you make these decisions without taking any look into these companies. You are forcing them to make insane structural changes just to fit your weird price caps and requirements (like 7 seats). Tax credits should be 2000$ per electric vehicle, no hybrids, no income caps, no vehicle caps, no anything that makes company and consumer actions more complicated. -Ilari

Name	DateTimeReceived	Body.TextBody
Liana Otake	1/4/2023 2:23	To whom it may concern, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Liana
Ricky White	1/4/2023 2:24	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Ricky
Baocheng Wang	1/4/2023 2:24	Please include all trims of Tesla Model Y 7 seater in the SUV category with a $80K price cap, not $55K. Thank you. -- Thanks & best regards Roger Wang
Hrishi Deshpande	1/4/2023 2:26	Dear IRS, I am extremely happy to see US government is trying to push for EV adaptation however deeply concerned and extremely disappointed the way TESLA has been mistreated by the same government. Tesla supporters and critics will agree on one thing for sure , there is no doubt TELSA has single-handedly changed the course of auto industry. By discrediting openly government is bringing shame upon themselves. How can you ignore pure EV car company which re-paid all debts well before time and not using any government money to run R&D and day today operation? How can you allow the incentives to be avail on hybrid plugin like Jeep Wrangler which is made out of US and does not allow TESLA cars which are 100% made in US? As taxpayer and concern resident I would like to register my protest for not allowing the use of incentives towards clean environment friendly vehicles such as Tesla Model Y and deliberately discrediting TELSA I would like to request IRS to reconsider their decision and ensure that incentives are fairly applied to all electric vehicles including Tesla Model Y Sinciealy Hrushikesh Deshpande
Jeremy Goemaat	1/4/2023 2:28	Dear IRS, We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the $7,500 IRA tax credit. However, we would like to request that the IRS reconsider the Model Y as an SUV regardless of its seating capacity. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y is a more suitable candidate for the SUV $7,500 tax break. It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Additionally, compared to qualified electric vehicles such as the Nissan LEAF S, which has a range of only 40 kwh on a single charge, the Model Y is a much more efficient and cost-effective choice. Allowing vehicles with such limited range to qualify for the tax credit would be a waste of taxpayer dollars. In conclusion, we respectfully request that the IRS reconsider the Tesla Model Y as an SUV regardless of its seating capacity and include the 5 seat (Long Range and Performance versions) in the list of qualified vehicles for the $7,500 tax credit. The Model Y's classification as an SUV, popularity, safety, efficiency, and environmental friendliness make it a highly desirable choice for consumers looking for an electric SUV. Thank you for considering my request. Sincerely, Jeremy Goemaat, Managing Member Elmwood Holdings, LLC

Name	DateTimeReceived	Body.TextBody
Jimmy Moscoso	1/4/2023 2:29	Dear IRS, I was planning to but a Tesla Model Y this year. However, I found out this car does not get the EV Tax Credit? Please correct this. Kind regards, -- Jimmy O. Moscoso
Jun Zhang	1/4/2023 2:29	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Michelle Bahn	1/4/2023 2:33	Dear IRS, This is Eunkyung Michelle Bahn, a very concerned US citizen. The new tax credit provision which excludes most of the Tesla model Y based on price cap and weight is not acceptable. You need lighter vehicle to ensure longer range with a given battery. For the government to use tax payer money to subsidize less energy efficient Jeep which still uses gas in hybrid and not give credit for most Tesla model Ys is totally unacceptable. I request that all of model 3 and Ys, maybe with exception of performance version, be allowed for full tax credit of $7500. Thank you. Sincerely, Eunkyung Michelle Bahn
Rafael Rincón	1/4/2023 2:33	Hi, Clearly the model Y should qualify for a rebate considering the other cars that qualify. Rafael Rincón
Ron McKinney	1/4/2023 2:34	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Ryan Walker	1/4/2023 2:36	Dear IRS, I am writing to express my deep disappointment in the recent decision to exclude certain variants of the Tesla Model Y and Ford Mustang Mach-E from the electric vehicle tax credit qualifications under the Inflation Reduction Act. As a proud owner of a Tesla, I am committed to doing my part to reduce my carbon footprint and contribute to a more sustainable future. However, it seems that the IRS is not doing its part to support individuals who are making environmentally responsible choices. I understand that the government has limited resources and must make difficult decisions about how to allocate them. However, I strongly believe that providing tax incentives for the purchase of electric vehicles is a smart investment in the future of our planet. Not only do electric vehicles produce zero emissions, they also reduce our dependence on fossil fuels and improve air quality. It is therefore disheartening to see that certain variants of the Tesla Model Y and Ford Mustang Mach-E, which are fully electric, will not be eligible for these incentives, while some vehicles that use fossil fuels and are classified as electric vehicles because they are plug-in hybrid EVs will be eligible. I urge the IRS to reconsider this decision and to ensure that all fully electric vehicles, regardless of their MSRP, are eligible for tax incentives under the Inflation Reduction Act. I also urge the IRS to reconsider its classification of the Tesla Model Y as an SUV, as it is classified as such by the Environmental Protection Agency. Please do not let short-sighted budget constraints stand in the way of a more sustainable and healthy future for us all. Sincerely,
Wayne Kim	1/4/2023 2:37	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Basir Ahmad Obaidi	1/4/2023 2:41	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Regards Basir Ahmad Obaidi
Dott. Emanuele Albenga	1/4/2023 2:42	Hi, I think your inclusion criteria for cars eligible for 7500 dollars tax credit are wrong. Tesla model y is classified as suv by fhva. Limit the 5 seats option buying price to 55000 considering it a sedan is arbitrary at best. Raise it to 80000 like all other suvs. Incetives to ev generally should not exist. If they do the should at least be fair to everyone. Thank you for your time. Best regards Emanuele Albenga, MD. Inviato da iPhone
Steve McAtee	1/4/2023 2:42	The new federal EV rebate should be applied to all Tesla models. It’s ridiculous to apply the full $7,500 to a Jeep hybrid that gets less than 25 miles of pure electric range and then give the pure electric 100+mpge Tesla Model Y 5 seater no credit at all. Fix this! -Steve McAtee Kentucky

Name	DateTimeReceived	Body.TextBody
John D	1/4/2023 2:45	I believe all Tesla model Y configurations (not just 7 seat) should be classified as SUVs per the IRA for the $80K MSRP limit. The EPA classifies all Tesla model Ys as small SUVs, which makes sense given their increased cargo space and configuration (e.g. no fixed deck behind back seats, fold down back seats, etc) snd a bit higher ground clearance. IRS should not disqualify them as SUVs. BEV (100% electric) small SUVs should not be disincented under the IRA with too low an MSRP threshold (car vs SUV) as it can also disincent behaviors which the IRA is intended to incent (purchases of more envirnomental vehicles). Disqualifying small SUVs may make some people purchase larger, less efficient SUVs to get the IRS tax incentives. Having to purchase 7-seat option to get the IRA tax rebate would disincentive purchasing of a more environmentally efficient vehicle (it reduces the net value of the tax rebate, and wastes space and extra weight, and it may encourage some customers to seek out heavier SUVs, which would decrease overall environmental benefit. Thanks, John -- Please excuse any terseness, typos, or auto-correct errors, as I composed this message on a smartphone.
Brian Karcher	1/4/2023 2:46	The Inflation Reduction Act has a stipulation where Ford Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [7030a68c-9d90-499b-a4b7-b6aa8ca7e046.png] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA and NHTSA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Ideal fix:
M. Simpson	1/4/2023 2:46	Please include Tesla's Model Y. This deserves inclusion. We deserve inclusion as shareholders. These games must stop please. Thank you for your attention. Michael Robert Simpson Tucson, Arizona
Charles Chen	1/4/2023 2:47	Dear IRS, I am writing to express my frustration and distrust with the new tax incentive for electric vehicles. It is unacceptable that the most popular EV on the market, the Tesla Model Y, is not included in this incentive, while a 22 mpg Jeep Wrangler is. This decision shows a clear bias against Tesla and a lack of understanding of the current EV market. Furthermore, the inclusion of plug-in hybrid vehicles as eligible for this incentive only further undermines the progress being made towards fully electric transportation. It is imperative that the government supports and incentivizes the adoption of pure electric vehicles, not just hybrids that still rely on fossil fuels. I urge the IRS to reconsider this flawed incentive and include all popular, fully electric vehicles in any future tax credits. Sincerely yours, Charles Chen
David Hays	1/4/2023 2:48	The Tesla Model Y should be classified as an SUV, not a sedan. The diff between 5 and 7 seats is irrelevant. Sent from my iPhone
Ashish Jhaveri	1/4/2023 2:49	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am surprised that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. The model Y 5 seat option meets all the criteria to be considered an SUV as it has the size and functionality of a traditional SUV and is also categorized as such by Environmental Protection Agency (EPA). The Model Y 5 seat option is a American-made, highly efficient fully electric vehicle which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV eligible for $80k limit, as well as reevaluate the eligibility for credits for foreign-made EVs as well as less efficient hybrids.

Name	DateTimeReceived	Body.TextBody
reinier.meyer@gmail.com	1/4/2023 2:52	Hello Mr Garcia. I write you today because of the issue about the credit for the Tesla Model Y. Indeed, some hybrid gas car build in Mexico, with a small size and no more range that 23 miles can recieve the credit and the model Y 5 sits can't recieve it. The model y is the highest car made in USA , has 3 More than 300 miles of range and it's cleaner. This should be fix no ? Thanks Have a great year. Reinier
Kiran Gangineni	1/4/2023 2:55	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater , Ford MachE in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely Kiran Gangineni
Tijmen van den Elzen	1/4/2023 2:55	I think it's great that a lot of EVs are getting federal tax credits now. It seems wrong though to not have the Tesla Model Y qualify for those subsidies, while other (more pollutive) cars do. End customers should not be penalized for driving a fully electric vehicle simply because it's too light (and therefore, efficient). Thank you, Tijmen
Kevin Koran	1/4/2023 2:55	Hello, The Tesla Model Y 5-seater should be included for the $7,500 EV tax credit. Additionally, it is completely absurd and downright thievery to be giving an ELECTRIC VEHICLE tax credit to any vehicle that is a gas-consuming. -Tax Payer -- Kevin J Koran kevjkoran@gmail.com<mailto:kevjkoran@gmail.com> 702-576-5795
Mithun Vyas	1/4/2023 2:56	I am writing to comment on the eligibility for the $7500 tax credit for electric vehicles. I strongly believe that the Jeep Wrangler plug-in hybrid should not be eligible for this credit, as it still has a significant reliance on fossil fuels. On the other hand, I believe that the Tesla Model Y 5 seater pure electric vehicle should be eligible for the credit, as it has zero emissions and relies solely on electricity for power. I understand that the tax credit is intended to encourage the adoption of electric vehicles and reduce reliance on fossil fuels. However, allowing hybrids like the Jeep Wrangler to receive the credit undermines the purpose of the program and does not effectively incentivize the adoption of truly zero-emission vehicles. I urge the IRS to reconsider the eligibility requirements for the electric vehicle tax credit and ensure that only pure electric vehicles are eligible for this important incentive. Thank you for your attention to this matter. Sincerely, Mithun Vyas

Name	DateTimeReceived	Body.TextBody
JASON MAYR	1/4/2023 2:57	I have to admit I was quite surprised that the Model Y (All Trims) was not listed as a SUV. I own a Model Y and it not a sedan at all. I've own SUV's for many years now. I think it's governmental BS mixed with lobbying from the big three the Classification NEEDS TO BE REVISED and based off the EPA's classifications. Tesla started the EV revolution and shouldn't be castrated for being the best. Everyone that could get an advantage to own one and it a tax credit or point of sale credit can make that happen then it should be allowed. The big three needs to realize that there's a new American Automaker on the block and that's TESLA. Jason 904-335-7803 Sent from my iPhone CONFIDENTIALITY NOTICE: This e-mail message including attachments, if any, is intended for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended
Seyhun Ozturk	1/4/2023 2:57	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
lionel Gomes Da Rosa	1/4/2023 2:58	I am writing to express my concern about the current qualification requirements for the Federal Tax Credit for electric vehicles. It has come to my attention that the Tesla Model Y, 5 seats, a pure electric vehicle, built in America with a range of 330 miles and an efficiency rating of 117 MPGe, is not being classified as an SUV by the IRS. This means that the Model Y is not eligible for the $7,500 tax credit, despite its SUV form factor and impressive efficiency. On the other hand, the Audi Q5 HHEV, which is built in Mexico and has a gas engine is eligible for the tax credit due to its 23 miles of electric range! This seems like a gross injustice and a misalignment with the original intent of the tax credit, which was designed to encourage the adoption of sustainable transport and support American workers in the electric vehicle manufacturing industry. I strongly urge you to take action to address this issue and ensure that the IRS applies the SUV/non-SUV rules consistently and fairly. It is important that tax payer dollars are used to support the development of advanced technology and clean energy, rather than propping up inefficient gas vehicles. I would also suggest considering a revision to the tax credit guidelines to exclude hybrid vehicles and only apply to pure electric vehicles. This would more accurately align the incentives with the goals of reducing emissions and promoting sustainable transportation. Thank you for your attention to this matter. I hope to see swift action taken to correct this issue and ensure that the Federal Tax Credit is applied fairly and consistently. Sincerely, Lionel Gomes Da Rosa
Henry Castleton	1/4/2023 2:59	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Henry Castleton	1/4/2023 2:59	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Hamid Reza Erfanian	1/4/2023 2:59	I am writing you to comment on new directions regarding tax credit on EVs. It's so disappointing to not see Tesla Model Y 5 seats as a SUV with $80000 price cap. Tesla model Y is more spacious and bigger than many other cars in the list considered as SUV. I have an Audi Q5 and was hoping to move to EV by taking the tax credit advantage. Best, Hamid
Ilya	1/4/2023 2:59	Dear Sir or Madame, I am writing to provide feedback on the list of SUVs deemed by IRS to be eligible for the IRA EV tax credit. Ruling most Tesla Model Y versions not eligible for the credit because they are not deemed to be SUVs according to some arcane criteria (too light?) makes no sense. Model Y is clearly an SUV, it is made in the USA with the highest proportion of US parts, and is an extremely efficient EV. It makes sense for it to qualify for the full tax credit. It is absurd that plug-in hybrids with very low efficiency and electric range get the full IRA tax credit as SUVs, but Model Y does not. As a citizen and a tax payer I strongly call for you to revise these rules and stop disadvantaging American-made, highly efficient SUVs such as Tesla Model Y.

Name	DateTimeReceived	Body.TextBody
Tope, Kenneth W	1/4/2023 3:01	Tesla Model Y is an SUV – regardless of 5 or 7 seats. If the model y was less efficient (if it weighed 250 more pounds) – it would have qualified for the $80K limit instead of $55K limit. Does that make any sense at all? A superior product Designed and built in America – being screwed by American government….:(Bravo – you led – and it matters. Ken Tope
Diego Moroño	1/4/2023 3:02	This is focused as an "EV Tax Credit" so ELECTRIC VEHICLES should be helped. Tesla Model Y should not be thrown out because it is more efficient (thou lighter) than the rest. Thank you very much.
Zachary Dube	1/4/2023 3:05	Fix the tax credit so the Teslas will rightfully qualify In December, the IRS announced the vehicles<https://www.teslarati.com/tesla-vw-evs-2023-ev-tax-credit/> that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries. Although there were several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. The Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. The graph below shows which Tesla vehicles qualify for the EV tax credit. [https://www.teslarati.com/wp-content/uploads/2023/01/Screen-Shot-2023-01-03-at-1.50.05-PM.png]<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Credit: IRS Farzad Mesbahi, who pointed out this fact and received a response from Elon Musk, launched a petition titled, Fix the Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>. At the time of this article, the petition has 19,525 signatures. The petition pointed out that the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." Disclosure: Johnna is a $TSLA shareholder and believes in Tesla's mission.
George Gomez	1/4/2023 3:08	Dear Andres Garcia, IRS, It would be ideal to include the Tesla Model Y car line in your $7500 EV tax credit. It makes sense to include as many Tesla models to be able to promote ownership of as many EVs as posible to help the environment. I would be in the market for one and could use the incentive. I am sure there are many people like me. Please let me know if you have any questions, thank you, regards, Jorge F Gomez 23146 Vista Way, Lake Forest, CA 92630 714 394 6290
Roey Rosenblith	1/4/2023 3:09	Hello Mr. Andres Garcia, I am writing to you as a private citizen who also happens to be a Tesla employee. The views are my own, not of my company. Tesla employees close to 100,000 people, the vast majority of which live in the United States. If you include our families the numbers likely round out to about 300,000 that will be affected by how you choose to implement this tax decision. All we are asking for is a level playing field that would allow our company to compete against other vehicle manufacturers without being given an unfair advantage due to the IRA. I can also assure you that the most popular trim that Tesla makes, as it is a vehicle targeted at middle class families, is the Model Y compact SUV. I am an owner of such a vehicle myself. The average family in the US is 3.15 people, a five seater is more than adequate and is typically the most popular trim. Due to arbitrary weight, seat configuration, and clearance specs, the IRS appears to be restricting this vehicle from receiving the $7,500 tax, unless it is a 7 seater, which adds $3,000 to the price of the vehicle. If you don't need a 3rd row, this effectively reduces the tax credit to $4,500. Oddly other 5 seater EV SUVs, and Hybrids qualify for the full $7,500 tax credit. It is particularly striking that a vehicle with a gas engine qualifies for this credit when one of most popular EVs in the United States does not. This seems to defeat the primary purpose of this credit which is to encourage the mass adoption of EVs. Thank you for your time and your work. -- Roey Rosenblith +1-314-629-6842
qsnexus	1/4/2023 3:10	All Tesla Model Y 5 seater (SUV) variants less than $80,000 USD should be eligible for the $7,500 tax credit incentive. I believe that PHEV vehicles should not be AS eligle as fully electric vehicles either.

Name	DateTimeReceived	Body.TextBody
Marc Rogoff	1/4/2023 3:14	automakers and cars that are not in fact pure EV's. The classification of the Tesla model Y 5 seat variant as (not an SUV) is a particular case in point. How can the 7 seat version be construed as an SUV and the 5 seat version not? This is abuse of power at the very least… Tesla cars are the only EV's completely made in the USA and their best selling model is being targeted. This smacks as a bailout for legacy automakers who are unionised and are not even making the cars in the USA. Marc Rogoff [cid:123C967A7CDF4CD5B350C6E6ACE5DF09]
Fredrik Holmqvist	1/4/2023 3:14	Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Taxpayer dollars should go to where we need to go, not where we already are. Please: 1. Remove incentives for all hybrid vehicles and only have them apply to pure EVs. 2. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. At the very least, please apply number 2. Kind regards, Fredrik
Will S	1/4/2023 3:14	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Ming Xu	1/4/2023 3:15	IRS, I think the main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strong feeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling model and is the biggest threat to OEMs. 3. Tesla is the best EV company in the world hands down. US gov should be proud of Tesla. Tesla deserved to be treated correctly. I strongly suggest the IRS to revisit the bill and do the right things please. Best Regard,
Henry Castleton	1/4/2023 3:16	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Edwin van Eijk	1/4/2023 3:17	Sir, madam, On the inflation reduction act and its application to electric cars: All Tesla Model Y's are registered as SUV's and should therefore be eligible to the full tax discount. It makes no sense to include some models (7-seaters) and others (mostly the 5-seaters) not. Please amend. Dr. H.E.J. van Eijk.
Henry Castleton	1/4/2023 3:18	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Henry
Ken Kaprielian	1/4/2023 3:18	and a Model Y Doesn't. - Ken

Name	DateTimeReceived	Body.TextBody
Kyle Pettys	1/4/2023 3:18	This bill as written comes off as either misinformed or intentionally ignorant and dishonest. Hybrid cars with small electric footprints and low efficiency are receiving the full credit while fully electric vehicles like the Tesla Model Y are not receiving the tax credit. The Model Y is becoming the most commonly purchased EV. This seems to be made to punish Tesla specifically for the administration's love of unions and or lobbyists- not the real issue at hand of clean energy and electrification of our automobile industry. Tesla has led and leads this charge (this bill could not exist if not for their leadership in the industry) and you are attempting to undermine this cause and use dishonest means to keep them from the same tax credits for consumers other much less deserving model of cars are receiving. This bill needs to be changed immediately!
Glenn Cook	1/4/2023 3:18	The IRS tax incentive should include all models of Tesla Model Y at the $55,000 price point regardless of seating capacity. Furthermore all hybrids should be removed due to fossil fuel utilization and the Ramkisoon's they put into the environment. Glenn Cook Founder/CEO EVTransports dba SafeRydr 407-443-5137 glenn@evtransports.com www.SafeRydr.com
M. Brojak	1/4/2023 3:19	Hello, My concern is that the EV incentives stiffle the US pure EV makers like Tesla and Ford, favouring hybrids instead. This will give China, which focuses on pure EVs, an upper hand. The only right thing for advancing the country is to incentivise pure EVs made in the US, even if this puts at disadvantage the likes of GM, who are lobbying for hybrids only because they aren't innovative enough to compete in the high-tech pure EV landscape. The fix well articulated here: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. --
Kevin Stuart	1/4/2023 3:21	Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Very dumb.
Chris Ryan	1/4/2023 3:24	I believe the Tesla Model Y 5 seater should be incentivized under the new tax codes. Disincentivizing a weight efficient SUV is not the best use of taxpayer dollars to move to a sustainable future for energy. Please reconsider this part of the restrictions for the betterment of the United States.
Eric Estes	1/4/2023 3:24	Vet here, having an issue with the IRA EV tax credits being so clearly structured against Tesla that it allows for NON-AMERICAN manufacturers & less-American manufacturers than Tesla, to get credits where Tesla *doesn't* for ridiculously arbitrary reasons. The lighter, MORE EFFICIENT 5 seat SUV doesn't get the credit but a heavier less efficient LESS AMERICAN vehicle does? That spits in the face of the spirit of the bill... How is that encouraging Americans to invest in the cleanest air for our cities? Keep the most money on American soil? It looks like someone was paid off. Someone needs to get rid of the credits entirely or make it LESS OBVIOUSLY a handout for party donors... (Unions. I mean... it's so obvious it hurts) Thank you for your time.
Gonzalo Solis	1/4/2023 3:26	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. By prioritizing incentives for gas-guzzling vehicles (22 mpg Jeep) and non-EVS, we are hindering the growth and success of American companies like Tesla that are at the forefront of clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g., Tesla). It is vital that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Gonzalo

Name	DateTimeReceived	Body.TextBody
David Raines	1/4/2023 3:29	The most American made and efficient cars are produced by Tesla. The fact that. their most popular car, the 5 seat Model Y, is not included under the IRA tax refund guidelines due to an arbitrary weight limit is absurd. In effect, You are penalizing them for making a better car.
Liam West	1/4/2023 3:30	To whom it may concern - I am writing to request that you reconsider the classification of vehicles such as Tesla Model Y 5 seat option and Ford Mustang Mach E as SUVs for the IRA tax credit cap of $80,000. These vehicles meet all the criteria to be considered an SUV. They have the size and functionality of a traditional SUV, and are also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, believe that it deserves the full tax credit available to SUVS. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Liam West
Derek Nichols	1/4/2023 3:31	To:Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 I am writing to address the subjective vehicles listed for the new EV tax credit and inquire about such limitations. An EV is a significant investment for the average American citizen. As such, approved vehicles should be based on objective data with approvals for all vehicles that meet desired EV standards. The Tesla Model Y SUV which meets high standards but exceeds your arbitrary $55k and $80k limits should be included in the EV tax credit. In summary, American taxpayers should be eligible for the $7500 tax credit when purchasing any EV that meets objective efficiency requirements - not based on handpicked models with no objective rationale. Respectfully, Derek Nichols Douglasville, GA
woodcut.rider_07@icloud.com	1/4/2023 3:33	Please consider Tesla model y 5 seater as an SUV. Andy Iska (702) 210-4895
许德正	1/4/2023 3:33	Tesla model Y 5 seat is definitely a SUV and should be eligible for the 7500 EV tax credit.
Rajesh Ravindran	1/4/2023 3:37	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Jordan Rhyne	1/4/2023 3:39	Hello, Please consider making changes to this IRS ruling to allow popular 100% electric vehicle models such as the Ford Mach-E and the Tesla Model Y fully eligible for the $7,500 tax credit. The current interpretation excludes the most affordable trim levels of these highly efficient electric only vehicles that get over 100 MPGe whereas many gas/electric hybrids, some of which get under 30 MPG are eligible for the full credit. This creates perverse incentives for Americans to purchase less efficient cars which contradicts the spirit and intent of the IRA. Thank you for considering, Jordan Rhyne Philadelphia, PA

Name	DateTimeReceived	Body.TextBody
김기석	1/4/2023 3:40	I am writing to express my disappointment and frustration that the Tesla Model Y 5-seat model will not be included in the IRA tax credit as of 2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely KS Kim
Sam Suther	1/4/2023 3:54	Hello Andres Garcia, I hope this message finds you well. I am a consumer and prospective buyer of gas, hybrid and electric vehicles. It is a shock to me that the Tesla Model Y (~330 mi EV range) was not granted a $7500 EV tax credit, particularly while this credit was given to hybrid vehicles, including the Jeep Wrangler, with meager EV range (~25 mi). I believe this tax credit should be granted to the Model Y immediately in conjunction with the overwhelming majority of prospective car buyers/consumers. If the goal is truly to accelerate the shift to TRUE electric vehicles by increasing affordability, it seems blasphemous and unacceptable that Model Y was NOT included. Furthermore, hybrid vehicles in my view should not be granted this credit, and I can assure you this is the overwhelming consensus with my peers. It is imperative that this is fixed rapidly. Thank you for your consideration,
Daniel Sakamoto	1/4/2023 3:55	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Daniel Sakamoto
Omar Al-Homsi Hernández	1/4/2023 3:57	I hope this message finds you well. I am a consumer and prospective buyer of gas, hybrid and electric vehicles. It is a shock to me that the Tesla Model Y (~330 mi EV range) was not granted a $7500 EV tax credit, particularly while this credit was given to hybrid vehicles, including the Jeep Wrangler, with meager EV range (~25 mi). I believe this tax credit should be granted to the Model Y immediately in conjunction with the overwhelming majority of prospective car buyers/consumers. If the goal is truly to accelerate the shift to TRUE electric vehicles by increasing affordability, it seems blasphemous and unacceptable that Model Y was NOT included. Furthermore, hybrid vehicles in my view should not be granted this credit, and I can assure you this is the overwhelming consensus with my peers. It is imperative that this is fixed rapidly. Thank you for your consideration, Omar Al-Homsi
Freddy C	1/4/2023 3:58	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves
BOOMbox 5625	1/4/2023 3:58	The Tesla model Ys are some of the most efficient and American made electric SUVs on the the planet, how can we not support them with the full EV tax credit? They have the greatest potential to help with the sustainability goals of the Ira.
Brian Lawley	1/4/2023 4:00	I can't believe that tax dollars are being used to help people buy hybrid vehicles that still use gasoline. And the fact that the Mustang Mach E and Tesla Model Y don't qualify for rebates when they are WAY more efficient and pollute less than almost all other vehicles on the road (and are made in America) makes the IRA and program look highly-biased and the rules look arbitrary at best. Please only allow for fully electric vehicles and include the most popular and best ones for the environment for the rebates. Sincerely, Brian Lawley
Nikita Patel	1/4/2023 4:01	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned resident, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Nikita Patel -- Nikita Patel
Nick Coronado	1/4/2023 4:06	Hello, I'm writing to request that the 5 seat model Y MSRP limit be increased to $80,000 so that it's in line with the other incentives, the Audi Q5 TFSI e Quattro is a similar sized 5 seat vehicle and it's MSRP limit is $80,000. If the goal of this tax credit is to increase EV ownership, it makes no sense to exclude the 5 seat model Y. Hybrid vehicles should also be excluded from the tax credit as these vehicles have a very limited zero carbon range. Thanks, Nick

Name	DateTimeReceived	Body.TextBody
Carter Multz	1/4/2023 4:14	Dear Treasury, Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Giving a $7500 tax credit to purchase PHEV or “hybrid” like the Jeep, which is essentially a gas car with a tiny battery and motor will not help move the US to sustainable transportation. Excluding the Model Y 5 seater seems very unfair and illogical. Punishing the leading BEV maker, (and Elon Musk’s stupidity parade on Twitter) will only do a great favor to China who will take the industry and Americans will be forced to buy Chinese made cars. This will lead to the world petrol dollar to transition from the US dollar to the Chinese yuan. This political graft, paid for by the UAW, will destroy any chance Big Auto will sincerely transition to sustainable transportation, and their jobs will still be lost to Mexico. Giving Big Auto $7500 for PHEV, essentially ICE cars with tiny battery/motors is a huge mistake. Regards, Carter Multz
Tyler Bang	1/4/2023 4:15	Dear IRS, I believe our tax dollars should be put towards incentivizing purchases of the most efficient and environmentally-friendly vehicles, but this would not be the case if the Model Y 5-seat configuration is classified as a non-SUV. I ask you to reconsider this decision. Thank you, Tyler Bang
Christopher Concepcion	1/4/2023 4:15	Hello, I'm writing to you to express my dissatisfaction on the classification of the Tesla Model Y (5 Seat variant). If the 7 seat variant is classified as an SUV, then so should the 5 seat option. This company makes one of the best EVs on the market and to deny the SUV classification for the tax credit is a disservice to consumers who are trying to do good and purchase a good EV. Thank you for your time, Chris Concepcion
Vadim Ilin	1/4/2023 4:17	Dear IRS, I am writing to express my concern about the unfair treatment of Tesla Motors company. More specifically, I don’t understand how the 5 seat configuration of the Tesla Model Y is not eligible for the full $7,500 electric vehicle tax credit, while similar vehicles from other manufacturers are. I understand that the purpose of this credit is to encourage the adoption of electric vehicles, which offer significant environmental benefits over internal combustion engine (ICE) vehicles. However, I believe it is unfair to discriminate against certain electric vehicle models in this way. Furthermore, I believe it is wasteful to offer this credit to hybrid vehicles, which deliver only modest improvements over ICE vehicles in terms of fuel efficiency and emissions. In my opinion, this credit would be better utilized by offering it only to fully electric vehicles, which offer significantly greater benefits in terms of reduced emissions and reliance on fossil fuels. I hope that the IRS will consider these points and take action to ensure that the electric vehicle tax credit is applied fairly and effectively. Sincerely, Mr. Vilin
philipandamandasonefeld@yahoo.c	1/4/2023 4:18	Sent from my iPhone Begin forwarded message: From: philipandamandasonefeld@yahoo.com Date: January 4, 2023 at 3:53:38 AM EST To: pra.comments@ira.gov Subject: OMB control NO. 1545-2137 My comment is for the IRA electric vehicle tax credit. If the VW ID4 and other SUV’s that are the same size as the Tesla model y are included under the $80,000 cap as a SUV and the 7 seat Tesla model y is included as a SUV, but the 5 seat Tesla model y is included as a sedan than this is Trump level incompetence and corruption. If this incompetence and corruption continues and is not corrected for pure politics; my wife, myself, and my children will stop voting Democrats and vote republicans the rest of our life. This level of corruption will not be forgotten. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Tim Aspinall	1/4/2023 4:22	I think tesla Model Y 5 seater should be included and it is silly that it’s not been from the beginning. Why is the vehicle that is leading the way for electrification of our fleets being penalised in this way, yet shockingly poor hybrid ev with less than 20 miles range get the full credit? Had objectivity been totally replaced by special interest groups in your organisation? Tim Aspinall
Kyle Koehler	1/4/2023 4:24	* Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. Thank you! Kyle Koehler kyle.b.koehler@icloud.com
Max	1/4/2023 4:32	The car on the top has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. Does this make sense? Unless you choose the one with 7 seats, making it a little heavier (and thus more inefficient). The Tesla model Y is a SUV regardless of number of seats.. A true EV-tax credit should incentivize the adoption of electric vehicles! Not extremely inefficient ICE-vehicles. [image.png] [image.png]
Mickey McIntire	1/4/2023 4:34	Why is the Tesla Model Y 5 seater not included in the tax credit? It's an SUV and it is the same exact car as the Model Y 7 seater just 270ibs lighter. Mickey McIntire CIC, CRM Fleury Risk Management Director of Risk Control and Sales mickey@fleuryrisk.com<mailto:mickey@fleuryrisk.com> 1-518-917-3289 -- Mickey McIntire, CIC, CRM Director of Risk Control and Sales Fleury Risk Management 7 Daggett Drive Redford, NY 12148 O: 518-478-6314 x 105 C: 518-917-3289 Mickey@fleuryrisk.com<mailto:Mickey@fleuryrisk.com> fleuryrisk.com<http://fleuryrisk.com> This message and any attachments are intended only for the use of the addressee and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, notify the sender immediately by return email and delete the message and any attachments from your system. [https://get.paubox.com/hubfs/Email%20folder/green_lock_v2.png] Secured by Paubox<https://www.paubox.com/referral/?tracking_id=d83deb5196bfb5c717b4e0e21> - HITRUST CSF certified
Kris Desruisseaux	1/4/2023 4:35	Good evening, It does not make sense to me that the Tesla Model Y 5 seater falls under "other" and is not regarded as an SUV, when other cars are being classified as SUV. This hurts consumers, especially since the Model Y is fully electric as opposed to hybrid. Thank you
francesco bini	1/4/2023 4:37	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) Make no sense keeping this model out. Include the most sold EV inside if you rellay want to be fair and real in transitioning the futire to electric. Do consumers have the right to choose or you want to choose for them ? Regards Dott. Francesco Bini

Name	DateTimeReceived	Body.TextBody
James Read	1/4/2023 4:39	Dear IRS, I am writing to express my frustration and concern regarding your decision not to provide $7500 EV tax credits to individuals who purchase pure battery electric vehicles such as the Tesla Model Y and Ford Mach-E. As a consumer considering the switch to an electric vehicle, this decision is extremely disheartening and confusing. Whilst there are other vehicles that may be purchased with a tax credit, very few can match the energy efficiency of the Tesla Model Y in particular. It is well-established that pure battery electric vehicles have significantly lower emissions than their hybrid and fossil fuel counterparts. They also have the potential to play a crucial role in reducing our dependence on fossil fuels and combating climate change. It is therefore deeply problematic that the IRS would choose to extend EV tax credits to hybrid electric vehicles with small battery packs and higher emissions, such as the Jeep Wrangler, while denying these credits to pure electric vehicles. In particular, it is absurd that hybrid electric vehicles with a battery pack as small as $1000 would be eligible for a $7500 tax credit, while some pure electric vehicles are not. This decision does not align with the goals of reducing emissions and promoting the transition to a more sustainable transportation future. I strongly urge the IRS to reconsider this decision and extend the EV tax credits to all individuals who purchase pure battery electric vehicles. This will not only incentivize the adoption of these cleaner and more efficient vehicles, but also send a clear message that the IRS is committed to supporting the transition to a cleaner future. Thank you for sharing the news inviting comments on this issue. I look forward to your response.
Carles Vidal Garcia	1/4/2023 4:39	Fix the Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>. the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." Fix it now, thank you, Enviat des del iPhone de Carles Vidal
Alexander Holbrook-Diaz	1/4/2023 4:41	Add all variants of the model Y to the SUV Category of the tax incentive, regardless of seat configuration
Julian Brandt	1/4/2023 4:41	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.

Name	DateTimeReceived	Body.TextBody
Thomas McArthur	1/4/2023 4:46	IRS, I am disgusted and appalled with application of the “EV” Tax Credit. This should only apply to fully Electric Vehicles. Not Hybrids. Definitely not hybrids with ~23 miles of electric range and ~20 mpg (which will be burning fossil fuels for 90%+ of its journeys). Why does the EV Tax Credit not apply to the Tesla Model Y 5 Seater? 330 miles of electric range ☑ No polluting Internal Combustion Engine ☑ No burning of fossil fuels ☑ No need to buy fossil fuels from Russia (takes away their power and wealth) ☑ The most efficient EV SUV ☑ The most popular CAR (not just EV) in the world ☑ This at best, calls into question the IRS’ competency and at worst the IRS’ integrity and outright corruption with Legacy Automakers/Donations and the Democratic Party. Does the IRS actually want to transition to EVs? Or bail out Legacy Automakers? This “EV” Tax Credit gives us a clear and alarming answer.
Marius Nygaard	1/4/2023 4:46	Tesla Model Y 5 seater should obviously be included, and I'm amazed that it’s not from the beginning. Regards, Marius Nygaard
bhavin virani	1/4/2023 4:48	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Bhavin Virani
Ronald Leckfor	1/4/2023 4:51	Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. The Tesla Model Y is considered to be an SUV by the EPA and to be consistent, across government agencies, the IRS should also consider it an SUV as well. It certainly is not a Sedan, like the Tesla Model 3, as it is capable of 3rd row seating or extended luggage area with a hatchback design, similar to many other SUV on the road today. Regards, Ronald John Leckfor 359 Elizabeth Street
James Bishop	1/4/2023 4:53	This is to demand that you immediately classify the 5 seat Tesla model Y as an SUV since it is. The model Y should obviously receive the $80,000 EV credit cap. To deny the most important electric SUV this support smacks of curruption.
Matthew	1/4/2023 4:56	Dear Treasury, I am writing in regards to proposed tax credits for electric vehicles under the recently passed Inflation Refuction Act. It makes no sense to incentivize plug in hybrid vehicles over pure electric vehicles in the implementation guidelines. Automobiles such as the Tesla Model Y 5 seat configuration and Ford Mustang Mach E should be incentivized for the lower cost (non high performance) specifications. The determining factor for the incentive should be based purely on battery size and not total vehicle weight. To encourage reasonable battery size, the final determination should be made based on a scale of reasonably determined battery sizes in Mwh or battery range in electric miles that can be driven. The purpose of this tax incentive should be to incentivize the purchase of high mileage plug in hybrids and pure electric vehicles from the broadest possible selection of manufacturers. Increased competition is the best way to bring down prices. The goal should be to incentivize as many models as possible - including models that have been well received in the market. Kind regards, Matthew Mouw

Name	DateTimeReceived	Body.TextBody
aespomobile@gmail.com	1/4/2023 4:56	The SUV/ non SUV classification does not make sense! It penalises lighter (thus more efficient cars)! Car height would be a better parameter, or just common sense
Mark Garlow	1/4/2023 4:57	I am writing to express my disgust and frustration regarding the Inflation Reduction Act and the fact that it includes tax incentives for plug-in hybrid internal combustion engine (ICE) vehicles such as the 5-seat Jeep Grand Cherokee 4xe, while it does not include the 5-seat Tesla Model Y. The Jeep Grand Cherokee 4xe has a fuel efficiency of only 23 miles per gallon equivalent (MPGe), while the Tesla Model Y has a fuel efficiency of 117 MPGe. It is unacceptable that a vehicle with such a low fuel efficiency is being rewarded with tax incentives, while a much more fuel efficient vehicle is not. I urge you to reconsider the inclusion of the Jeep Grand Cherokee 4xe (and similar ICE plug in hybrids) in the Inflation Reduction Act and to consider the inclusion of the Tesla Model Y. We should be encouraging the use of more fuel efficient vehicles, not rewarding those with low fuel efficiency. Sincerely, Mark Garlow Sent from my iPad
Michael	1/4/2023 5:02	Dear IRS, To be blunt. I think it is ridiculous that the best selling car on this entire list is the 5 Seat AWD Model Y, is not eligible for the tax credit at the 80k cap. This is silly considering that there are multiple hybrids that are ridiculously ineffecient compared to the Model Y that are on the list. Please fix this. As a tax payer, I was under the impression that this bill was to help people buy EV's, however in it's current state this will only incentivise people to produce more hybrids. I was very upset to see that. Please include the Model Y and Ford Mach E in the vehicles eligible for up the credits up to 80k.
taylor Hobbs	1/4/2023 5:02	Hello, I think Tesla model Y 5 seater should be included in EV tax credit. Tax credits should promote efficiency. Requiring vehicles to be heavier does the opposite. Regards Taylor Hobbs
Peter Callerfelt	1/4/2023 5:04	Hi, For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Peter Callerfelt, Tallahassee

Name	DateTimeReceived	Body.TextBody
Alex Gentile	1/4/2023 5:05	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Alex Gentile
Carl-Henrik Björck	1/4/2023 5:05	The Tesla Model Y 5 seater should be included for the full 7500 USD tax credit. Anything else doesnt make any sense whatsoever, when you compare it with the other cars. The Tesla Model Y 5 seater is an SUV, and should therefore be classified as a SUV with the 80 000 USD-limit. Not the 55 000 USD. Best regards, Carl-Henrik När du skickar e-post till Täby kommun innebär det att vi behandlar dina personuppgifter. Läs mer på taby.se/personuppgifter<https://www.taby.se/personuppgifter/>
Kalle Björck	1/4/2023 5:05	Hello, The Tesla Model Y 5 seater should be included for the full 7500 USD tax credit. Anything else doesnt make any sense whatsoever, when you compare it with the other cars. The Tesla Model Y 5 seater is an SUV, and should therefore be classified as a SUV with the 80 000 USD-limit. Not the 55 000 USD. Best regards, Kalle Björck
Ravi Palejiya	1/4/2023 5:06	Dear IRS, I am writing to express my frustration and disappointment regarding the fact that the Tesla Model Y is not qualified for the 2023 tax credit while other gas-powered cars are. I have made a conscious decision to invest in a clean and sustainable mode of transportation. Model Y is going to be my next car. I believe that electric vehicles (EVs) like the Model Y have the potential to significantly reduce our reliance on fossil fuels and improve air quality in our communities. However, it seems that the tax credits that are intended to encourage the adoption of EVs are not being applied equally. I understand that the criteria for qualification for tax credits may be complex, but I urge you to reconsider the decision to include the Model Y in qualified vehicles. As a leading manufacturer of EVs, Tesla has played a crucial role in promoting the transition to electric transportation and its most American car company. It is important that the IRS support and encourage the growth of this industry by extending the same benefits to all qualified EVs, regardless of make or model. I hope that you will give my concerns your careful consideration and take the necessary steps to ensure that all qualified EVs are eligible for the 2023 tax credit. Thank you for your attention to this matter. Sincerely,
Adrian	1/4/2023 5:09	I wander what was your reason to declassify the car as an SUV, since it was categorized by the EPA. Clearly wasn't by mistake, since is one of the most sold off or cars. My name is Wilhelm Cazimirovici, I own a part of Tesla trough investments. Elon Musk is one of the best of our employee, even if you like it or not. If you have anything against him, please let it go. Your decisions affect millions, do please do it in a reasonable manner. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA. Thank you!

Name	DateTimeReceived	Body.TextBody
Mats Gaupset	1/4/2023 5:10	Dear Mr. Garcia, I am writing to express my concern regarding the absurdity of Tesla electric vehicles not being eligible for the $7500 tax credit for electric vehicles. I find it unacceptable that some hybrid vehicles with poor fuel efficiency are able to receive this credit, while some Tesla vehicles are not. As you may be aware, Tesla electric vehicles are not only environmentally friendly, but they are also more American made than many of their peers. For instance the Tesla Model Y has been crowned the most American-made vehicle by several publications. In contrast, many of the hybrid vehicles that do qualify for the tax credit are not only less efficient, but they are also largely imported from other countries. I would also like to point out that Tesla electric vehicles have consistently received high ratings for safety and performance. In fact, the Tesla Model 3 was named the "Top Safety Pick" by the Insurance Institute for Highway Safety in 2020, the Model Y garnered attention for its superb safety as well. Given these points, I believe it is only fair that Tesla electric vehicles be eligible for the tax credit. I urge you to consider the benefits of electric vehicles and the positive impact they can have on our environment and economy. I hope that you will take my concerns into consideration and work towards making Tesla electric vehicles eligible for the tax credit. Sincerely, Mats Gaupset
Jeffrey Jimenez	1/4/2023 5:16	Hello, I think it is imperative to include all Tesla model vehicles as eligible for EV credits. It makes zero sense that a hybrid vehicle, still running fossil fuel, is eligible for EV credits and a Model Y is not. All Tesla vehicles are fully electrified. A concerned citizen, Jeff
Thomas Klei	1/4/2023 5:18	The $7500 dollar subsidy should, in the first place, not be granted to hybrid cars. It is helping sustain a shinking ship. Even so, everyone knows that this is beeing done to keep alive those manufacturers that cannot switch to pure EV fast enough without going bankrupt. Be it as it may, then not granting the TESLA model Y 5 seater the same subsidy, citing it not beeing an SUV, is beyond rediculous. It is the most popular pure electric SUV EV in the current market and specifically does what the IRA intends to support: transitioning into a greener future. By not providing the subsidy for this model, you are going against the IRA mission statement. Please reconsider quickly, also for the sake of your own face. Thomas
Hadi Akharas	1/4/2023 5:18	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
MagmaMusen	1/4/2023 5:20	Hi, Could you please explain why the fully electric Tesla model Y SUV doesn’t qualify for the $7500 credit? It makes no sense to me, it seems completely counter to the intent of the bill. Best, Magnus
Dr. Craigh Bryan	1/4/2023 5:22	To Andres Garcia, The current IRS plan that determines vehicles eligible for battery electric vehicle (BEV) credit needs to be immediately amended. The Tesla model Y which the EPA and other entities correctly define as SUV is not recognized as such with the IRS plan. The IRA bill should not be used by the IRS to punish companies making energy efficient cars that are not destroying the environment. The heavier 5 seater VW ID4 which reflects poor engineering is designated as SUV by IRS plan and is to be rewarded with full $7500 credit. Yet you do not give SUV designation to the very efficient 5 seater Tesla model Y which will deny consumers the $7500 credit at current prices. Even more egregious is the IRS plan to reward hybrid vehicles full credit - some which only provide batteries that drive only 20miles! Hybrids are gas cars that never get charged. They are destructive to the environment. They have tiny batteries that can drive only a few miles and owners never charge them therefore they are never used. (The EPA and others have data to support this). In sum, the IRS plan in its current iteration would be rewarding these gas vehicles (hybrids) to pollute even more. I voted for Joe Biden and other Democrats with the assumption they would make responsible and sensible decisions that protect the environment and would not waste my hard-earned tax dollars. I am furious that car manufacturers will be rewarded full $7500 credit for making gas vehicles labeled as hybrid. The IRS has to do better to it’s tax payers! Joe Biden and Democrats must do better or they will loose my vote and support in the next election. Sincerely, Craigh Bryan, MD NJ

Name	DateTimeReceived	Body.TextBody
Andreas Hoefler	1/4/2023 5:23	Dear IRS, I am writing to express my concern about the current subsidies for electric vehicles. While I understand the intention behind these subsidies, I feel that they should be focused on promoting the adoption of true battery electric vehicles (BEVs) rather than plug-in hybrids. It is also confusing and frustrating that certain models, such as the VW ID.4, are eligible for tax credits while others, like the Tesla Model Y, are not. This does not seem to make sense, as both of these vehicles are electric and should be encouraged. I hope that the IRS will consider revisiting these policies and focusing on supporting the widespread adoption of pure electric vehicles, which have the potential to make a much greater impact on reducing our reliance on fossil fuels and improving air quality. Thank you for your attention to this matter. Sincerely, Andreas Hoefler
Randy Oliver	1/4/2023 5:27	safest car in the world.
San Nguyen	1/4/2023 5:27	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law.
David Glennon	1/4/2023 5:32	Dear Sir, Please include all versions of the Tesla Model Y and Ford Mach E to the SUV category for the IRA $7,500 tax credit. I do not plan to buy either as I own a Model Y already, but Tesla created the modern EV and the Model Y is clearly an SUV. Low weight is a good thing. -David Glennon Melbourne, Florida 617.470.9881
Steve Vergenz	1/4/2023 5:40	To whom it may concern: Please reconsider the criteria for which you are using to determine the IRA tax incentive for vehicles. It is stupid crazy that you give a full incentive of $7,500 for a gas guzzling hybrid vehicle and exclude pure electric vehicles such as certain Tesla Model Y trims. Stupid crazy! Sincerely, a concerned citizen, Steve Vergenz
Thomas Christensen	1/4/2023 5:41	I am writing to express my frustration and distrust with the new tax incentive for electric vehicles. I was disappointed to see that the program includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a proponent of electric vehicles, I strongly believe that the IRS should be promoting the most efficient and environmentally-friendly vehicles on the market. The inclusion of a vehicle with such low fuel efficiency, like the Jeep Wrangler, seems counterintuitive and a step backward in our efforts to combat climate change. I urge the IRS to reconsider the eligibility requirements for this program and ensure that it is aligned with the goals of reducing emissions and promoting sustainable transportation. Sincerely, Thomas Christensen
Lad Chapman	1/4/2023 5:45	Dear IRS, It is my opinion that more Tesla brand vehicles should qualify for the 2023 rebate. The modelY is a SUV even with 5 seats, clearly. If your goal is to get Americans to purchase EV vehicles, Teslas should get the rebate. Regards, Lad Chapman Sent from iPhone (may include brevity and typos)
Marko Zlodi	1/4/2023 5:48	Hello, I think you made mistake by giving EV tax credits to non-EV, gas powered combustion engine cars with tiny battery that cost no more than $1000, and that is promoting slower transition to electric vehicles which is contradictory to the idea of faster electrification. Also, I think that Tesla Model Y is SUV, and it doesn't matter if it has 5 or 7 seats, it's the same vehicle. Please change these things. Thank you. Marko Zlodi.
Ian Gunn	1/4/2023 5:48	Hello, As a taxpayer in the USA, I would like to address your determination of what a SUV is and what isn't. As well as what's an EV and what isn't. 1) SUV. A SUV is a SUV whether it is 5 or 7 seater. Period. Once you classify a vehicle a SUV, a trim line should not change this. Examples: Tesla Model Y and Audi ID.4. Also please be consistent. You have some 5 seater SUVs getting $80K categorization and other SUVs (you categorize as SUVs) with 5 seats in the $55K category. And those 5 seat vehicles by just adding 2 seats magically become a SUV? This isn't right. Please fix. 2) What's an EV? I believe the spirit of the law is to get people driving more EVs. Right? So giving a tax credit to vehicles with < 50 mile electric motors isn't doing that is it? Respectively, I would like your team to re-evaluate the goal of this bill to stop giving ICE vehicles the EV credit please. Thank you for reading. Have a great day. Ian Gunn

Name	DateTimeReceived	Body.TextBody
Wayland	1/4/2023 5:55	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Nir Sadkowski	1/4/2023 5:55	Dear IRS, I am writing to express my concerns and lack of confidence regarding the new tax incentive for electric vehicles. I am disappointed to see that plug-in hybrids are included in this incentive, while the highly popular Tesla Model Y is not. In addition, I am surprised to see that the Jeep Wrangler, with a fuel efficiency of 22 MPG, is eligible for this incentive. I strongly believe that this incentive should only be available to fully electric vehicles, as they offer the greatest reduction in greenhouse gas emissions. Allowing hybrids and low fuel efficiency gas-powered vehicles to take advantage of this incentive weakens its intended purpose and hinders the transition to a more sustainable transportation system. I request that the IRS reconsider the eligibility requirements for this tax incentive and ensure that it is only available to fully electric vehicles that truly contribute to environmental sustainability, including the Tesla Model Y. Sincerely, Nir Sadkowski
Michael Cordon	1/4/2023 5:57	While the new legislature is better than nothing, it seems to not be aligned will enough with reducing pollution. A Tesla Model Y with 5 seats is fully electric and much better for the environment than a hybrid vehicle and yet doesn't qualify for the credit despite being a good price. Some need a Model Y because they're tall or have a lot of luggage at times. Please look at Tesla's impact reports to see how good they are for the environment and consider the lower cost of maintenance and cargo capacity and headroom as well. Thank you for your hard work!
Robert Stanek	1/4/2023 5:59	Please make the Tesla model Y, 5 seat vehicle eligible for the $7500 rebate. It is definitely an SUV and is more suitable than the Tesla model 3 and model Y 7 seater for most people. Thank You. Robert E. Stanek 176 Winged Elm Circle Aiken, South Carolina 29803-2731 (803) 341-4109 robertstanek@me.com
jim holt	1/4/2023 6:07	seems oddly capricious. Thanks, Jim Holt Concerned citizen
Ammar Jesri	1/4/2023 6:07	Dear sir / madam, The decision to exclude EV car from tax credit while keeping other big SUV cars getting tax credit is disappointing, politically motivated, and not environmentally friendly and pushing people to do the wrong thing.. If the government did not cut my check this much definitely I would buy an EV car.. Sincerely, Ammar Jesri 18125 Roseate drive, Lutz, FL 33558 Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
clarence ramo	1/4/2023 6:18	To Whom It May Concern, May I request to grant the petition to allow the $7,500 tax credit for the Tesla SUV 5 seater car. I hope for you kind consideration. Sincerely, Clarence
Antony Farag	1/4/2023 6:19	To Whom It May Concern, The Tesla Model Y 5 seat model needs to be included with the other SUV's that are eligible for the $7500 tax credit. If the IRA is going to enact the essence of the law, the most efficient EV's needs to be more available to the middle class. By all metrics, Tesla's EV battery technology is more efficient than other EV's on the market. As an independent voter who cares about the climate crisis, this would send an essential message that this law actually wants to help solve the crisis and was not written to placate certain lobbyists. Thank you and happy new year.
Varnie Tambason	1/4/2023 6:20	against the intent of the law Thank you

Name	DateTimeReceived	Body.TextBody
Elizabeth Mahan	1/4/2023 6:22	I have waited and saved to purchase the Tesla Model Y so that I could take advantage of the Biden Administration support for EVs. Then they left it off the qualifying vehicles due to vehicle weight or some nonsense. That vehicle is the best for overall range, use in rural areas, transport of large families and cargo, and the larger charging network when on the road. The price is expensive but in the range of many other EVs with fewer features and shorter range. It is a full EV, not hybrid. One can only deduce that the Biden Administration is punishing Tesla for political reasons. It is totally unreasonable, unfair and unacceptable for this or any Tesla to be excluded from the rebates. A company in the USA at the forefront of renewable energy should be supported, not blackballed. Please reconsider and include the Tesla Model Y on the list for the $7500 rebate. Elizabeth Mahan 155 Lessner Road Damariscotta, Maine 04543
Ryan Spanjer	1/4/2023 6:22	The current state of this, is simply put unacceptable, was it's purpose not too support the EV transition, why is the bill not assisting with FULL EV cars in favor of hybrids with nearly no EV range? Not only this, but the definition of SUV seems to incentivise heavier, and less efficient vehicles as a whole. Things need to be more clear for consumers and actually target the goal "OMB Control No. 1545-2137" in the first place, please prioritize full EVs vs support hybrids with nearly zero EV range (e.g 330 Miles of range vs a hybrid with only 15 - 30 Miles <- truly absurd) Respectfully, Ryan Spanjer
chris holmes	1/4/2023 6:24	Hello good people. 1) The spirit of the IRA seems to be to incentivize the purchase of American made battery electric vehicles as we reduce our dependency on foreign oil. 2) There are a number of foreign owned companies who make gas burning hybrids that receive the full credit. 3) All Tesla's Model Ys are clearly an SUV according to the EPA. It's also their top selling vehicle as consumer preference has shifted from sedans to SUVs. Please consider including all versions of Tesla Model Ys, the most American made/owned vehicle according to Cars.com (2021 Cars.com American-Made Index: Which Cars Are the Most American? | News | Cars.com<https://www.cars.com/articles/2021-cars-com-american-made-index-which-cars-are-the-most-american-437020/>), as SUVs such that they can receive the full credit. Thank you for your consideration in this matter. Chris Holmes <https://www.cars.com/articles/2021-cars-com-american-made-index-which-cars-are-the-most-american-437020/> 2021 Cars.com American-Made Index: Which Cars Are the Most American? | N... June 23, 2021 - With results directly comparable to those of the 2020 American-Made Index, the 2021 study ranks ...
Petr Šíma	1/4/2023 6:24	In electric cars, lighter means better. Not including Model Y 5-seater on basis of being too light for an SUV is probably the result of corruption somewhere in your organization. Please do the right thing and fix this. Regards, Petr
Vince Garbarino	1/4/2023 6:29	The IRS should implement the law as written, not pick winners and losers. The SUV category should be based on cabin height and volume. Penalizing vehicles for lower weight or efficiency does not make sense. -- Vince Garbarino
enquiries	1/4/2023 6:30	Please adjust the bill to include all Tesla model Y vehicles to qualify as SUV and the 80k subsidy level.
Antony Brooke	1/4/2023 6:30	pure electric model Y SUV with a range in excess of 300 miles does not is an absolute joke. Interesting to note that the best selling EV in the State's by far has been excluded. I wonder why???
Christian & Elvira Berry	1/4/2023 6:31	The recent EV tax credit does not include all Tesla model Ys for rules that are antiquated and do not meet leading industry standards. The rules are having the reverse effect and not promoting consumers to buy electric vehicles in order to help the environment. Instead, the current rules are incentivizing hybrid, gas cars instead of a purely electrical vehicle. Please take action to correct this oversight. One simple way is to categorize the model Y as an SUV in accordance with the Environmental Protection Agency. V/r, Chris Berry

Name	DateTimeReceived	Body.TextBody
Raj Shanmugam	1/4/2023 6:36	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
FREDERICK BRONIAK	1/4/2023 6:37	Dear Sir or Madam, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentives include plug-in hybrids, such as the 22 mpge Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. If the purpose of the inflation in reduction act is to promote clean energy, then plug in hybrid shouldn't be incentivized at all. Please reconsider the classification of the five seat Tesla model Y as an SUV, so that it can qualify for the tax incentive. Sincerely, Frederick Broniak Sent from my iPhone
mendy cole	1/4/2023 6:40	Dear all, I am no Elon or Tesla fan but I am a believer in climate change and I do agree that we need to incentivize the transition to a greener economy. I don't understand how some vehicle models that are totally not climate efficient get the EV tax credit and say a model Y which is totally green efficient does not. This is incentivizing the wrong products and goes against everything that I thought you believed in. This seems to be very political and that is not okay because climate change is serious and should move beyond this. Whatever definitions you need create, it should make sure that true EVs get the tax credit. We the people expect this to be changed ASAP. We look forward to hearing better news. Best regards,
Brandon Foss	1/4/2023 6:42	Tax payer funded IRS, Hybrids that have 20 mpg and 19 mile EV Range shouldn't be included in the EV Tax Credit. Especially if your rules exclude the Model Y 5 seat. The most American made car.
Michele Cortese	1/4/2023 6:45	included slows this process down, rather than speeds it up. Hybrid vehicles should not be included. As for the classification of vehicles as SUV or otherwise, I suggest using the EPA classifications for continuity. Anything otherwise may be seen as over reach and politicized. Regards, Michele Cortese
Roger Todd	1/4/2023 6:46	Publish criteria for what puts a vehicle in the sedan category vs the SUV category, PERHAPS, some weighted points system based on vehicle specifications with a minimum total for being an SUV. EXAMPLE: 3 points for having all wheel drive 3 points for having hatch (not trunk) 2 points for having an off-road traction mode 1 point for ability to purchase with tow hitch 1 point for every 10 mm of chassis ground clearance over 140mm 1 point for every 1000 Liters of 2-passenger cargo capacity Minimum Total defining an SUV = 10.0 Tesla Model 3 LR-AWD gets 3 + 0 + 0 + 0 + 0 + 1.235 = 4.235 -> Sedan Tesla Model Y LR-AWD gets 3 + 3 + 2 + 1 + 3.2 + 2.158 = 14.358 -> SUV The determination is objective and anyone can do it. Thanks, Roger Todd On Jan 3, 2023, at 7:56 PM, Roger Todd <RogerWilsonTodd@gmail.com> wrote: Andres Garcia, Here are my suggestions for improving the IRS document, "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After": THREE SUGGESTIONS:

Name	DateTimeReceived	Body.TextBody
Anthony G. Steiner	1/4/2023 6:46	I am writing this to urge you to reconsider your tax incentives for EV vehicles. Your current decisions regarding vehicles that are eligible seems not to help guide citizens towards a clean future. I believe the reason the incentives were passed is to make America a leader in the fight towards clean/renewable energy. If that is the case then why would the list include hybrids, and disqualify the worlds leading (by far), most popular, fully electric SUV; the Tesla Model Y 5 seat variant? You have it as a sedan only eligible up to $50,000 which prices it out of the incentive. It would seem as this is politically motivated rather than driven by the intent of the incentive as there is no difference between the Model Y 5 seat and 7 seat variant other than 2 additional seats. Seat count does not make a vehicle a SUV over a sedan. Every other organization that maters in the auto industry classifies every variant of the Model Y as an SUV. By the IRS not classifying every variant of the Model Y as a SUV shines a spotlight on the government as a corrupt, politically motivated organization. We can all see that this is an attempt to appease the UAW union by disqualifying the most popular EV in hopes to move potential incentive seekers away from a nonunion company to a unionized company. To best serve the purpose behind the incentive I strongly urge the IRS to reconsider and include every variant of the Model Y as an SUV, eligible up to the full $80,000. The World Is Watching! -Anthony G Steiner
Melvin 0525	1/4/2023 6:48	Excluding Tesla model y from ev tax credit feels like a bad descision. If the point of ev tax credit is for betterment of environment we should give it to all EVs. Also why giving tax credit for hybrids,this is bad for environment.
Doug Folkerth	1/4/2023 6:49	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Paul Douglas Folkerth Gainesville FL
Michael Kaufman	1/4/2023 6:50	Your ruling on the Tesla Model Y SUV not being an SUV is misguided. The tesla Model Y 5 seater should be included in the SUV EV credit. Including hybrids with 21 miles of electric range is also misguided. Mike Kaufman _____ This message and attachments, if any, may contain confidential information. If you are not the intended recipient of this message (even if inadvertently addressed to you), you are hereby notified that any disclosure, copying, distribution or use of any contents is strictly prohibited. Please contact the sender if you have received this email in error, and delete it.
RAJA KOLLI	1/4/2023 6:52	Please include all Tesla Model Y and model 3 versions for the $7500 tax credit, both are pure EVs with a 330-mile range, 117 MPGe (very efficient),for the $7,500 tax credit." It's imperative that the tax dollars are supporting the right technology. Thanks fir your consideration. Dr Kolli COL Raja Kolli MD, MC. Commander 396 Combat Support Hospital/313 Hospital Center Medical POC Oceana Path Ways. Raja.s.kolli.mil@mail.mil 808-772-1981 808-253-8049 316-282-5278

Name	DateTimeReceived	Body.TextBody
Ryan Schulz	1/4/2023 6:54	To whom it may concern, I am writing to express my concern about the new policy that was implemented regarding electric vehicle tax credits. The way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. The tax credits are designed to encourage the purchase of electric vehicles and should be extended to eligible vehicles consistently and fairly. As an example, the new policy means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit whilst a Willys Jeep with 20MPG and an electric range of 21 miles, qualifies for the credit - which is clearly not right. I urge you to take action to change this policy and make sure reasonable judgement is applied and appropriate cars are included and that cars that do not meet the requirements are excluded. As a suggestion, please see below Suggestion for Amendments * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to correctly incentivise automakers and the public with the original intent of the bill. The former point can be considered amongst others and potential incentives also offered to hybrids, but the latter for fair rules on SUVs is paramount to ensuring reasonable and fair policy.
Ryan Coleman	1/4/2023 6:54	I have been working in the auto industry for 20 years in Fort Wayne Indiana. I am surrounded by most in my area that hate the idea of EVs. I myself see EVs as progress. I am very in happy the stance the current administration has had against Tesla. They have single handed moved this industry. Our current administration is so beholden to the unions it’s laughable. Under the current guidance we have a jeep that gets $7500 tax credit that only gets 23mpg after the battery is depleted vs a model Y that gets 122 MPG. You have a lot of auto makers very upset upset by these unfair practices. Sent from my iPhone
Chris Hastings	1/4/2023 6:55	To whom it may concern, I am writing to express my concern over the new ev tax credit. If you are going to offer a tax credit to plug in hybrids that have very limited range, you should also offer them for ALL evs, including the Tesla model y and the mustang Mach e. Sincerely Christopher Hastings
Tony C	1/4/2023 6:56	I find your classification of the Tesla Model Y Long Range - 5 seat variant and the Ford Mustang Mach-E classified with the $55,000 limit while the Jeep Grand Cherokee 4xe (a hybrid that get 22mpg) is classified with $80,000. Both the Tesla Model Y and the Ford Mustang Mach-E are classified as an SUV by the EPA. I think this goes against the spirit of the legislation. Where a gas guzzler Jeep will get the $7,500 rebate but the pure electric vehicle Tesla Model Y and the Ford Mustang Mach-e won't. I ask that the IRS reconsider and include the Tesla Model Y 5 seater and the Ford Mustang mach-e as SUVs with an $80,000 limit. Best Regards Tony Carvalho
Salar Yazdjerdi	1/4/2023 6:57	It's simple, the bill needs to incentivize the most efficient forms of transportation in the future, so we can move towards it faster. But actually this bill is handing out OUR money to hybrid vehicles where the technology is not the most efficient since it has 2 different engines and uses gas. And it excludes model Y which is the most efficient SUV out there. The price caps distorts the free market into molding the products to fit the cap. The administration is failing miserably again in fairness and sanity. Get the lobbyists out of the room and make the laws that save nature, the free
Daniel Silion	1/4/2023 6:58	Dear IRS, We are writing to express our concern regarding the Federal Tax Credit for Pure Electric and Hybrid Electric Vehicles. As it stands, the current interpretation of these credits is causing issues for both the public and automakers. One example of this is the Tesla Model Y, which is classified as an SUV by the EPA but not by the IRS, meaning it is not eligible for the $7,500 tax credit. On the other hand, the Jeep Grand Cherokee 4xe, which is a gas-powered vehicle with a very low electric range, is receiving the credit. We believe the best solution to this problem would be to remove incentives for hybrid vehicles and only offer them to pure EVs. Alternatively, the SUV/non-SUV rules should be applied consistently across all vehicles in order to incentivize automakers and the public in line with the original intent of the bill. We implore the IRS and government officials to correct this categorization error and demonstrate to the American taxpayer that these decisions are not negligent or corrupt. Sincerely,

Name	DateTimeReceived	Body.TextBody
John Newland	1/4/2023 7:00	electric-only vehicles like the Tesla Model Y and Ford Mach-E, that are made in the US - do not. If there ever was an example of government malpractice this is it. Do the right thing and include these vehicles. Thank you, John Newland JOMA Construction 706-340-5296
Andre Fisher	1/4/2023 7:03	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Best regards, Andre Fisher
Tony Rosann C	1/4/2023 7:05	4xe 22mpg) is classified at $80,000. The Jeep only gets 22mpg and somehow gets this EV rebate at a MSRP of $80,000, while pure EVs are capped at $55,000. Something is wrong with the classification. I don't believe this was the intent of the law. Please include the Tesla Model Y 5 seater and the Ford Mustang mach-e in the $80,000 limit. Best, Rosann Carvalho
Jeffrey Johnson	1/4/2023 7:06	I believe this definition of incentives is poorly designed. It’s too complex and incentivizes consumer and producer behavior that is the Opposite of what the intention of the law is (accelerate the shift to EV domestic production and purchase). Crazy things that should be changed in the recommended incentives: - Hybrids being included for incentives. Makes no sense. Studies show that most people DO NOT CHARGE their hybrids and just use the gas engine most of the time. This is special interest idiocy that is against the intention of the law. - It’s crazy that a Jeep Hybrid is included for incentive at $80K and the Tesla Model Y (Pure EV - what we want at an affordable price) is not included. - Only incentivizing the Tesla Model Y if it is a 7 seat model (heavier, less efficient). It is clearly an SUV when you compare criteria on size and other vehicles that have been included without 7 seats…… - The incentive model should be: - Only pure EVs included - Inclusion should be on a scale where incentive decreases as price goes up between 50K to 80K. Please simplify the incentives and make them focused on the intention of the law - drive accelerated production and adoption of domestically produced pure EV vehicles…… Thanks Jeff Johnson Brookeville, Md. 20833
BROOKS PAYNE	1/4/2023 7:07	I am writing to ask that the Tesla Model Y 5-seat version be included in the $7,500 tax credit under the rules of the Inflation Reduction Act. The law is intended to promote the adoption of clean energy vehicles by making them more affordable for consumers and incentivizing their purchase. We must support the adoption of clean energy vehicles in order to create a more sustainable future, and we promote our domestic economy by buying American-made products. I live in Boston, MA, where we are working diligently to be at the forefront of the GREEN Revolution. Recently, we were the host city for The Earthshot Prize which uncovers and scales the innovative solutions that will repair our planet within the next ten years. Thank you kindly for your attention. Brooks Payne
Felicia Manhart	1/4/2023 7:08	Trying to do the right thing to save the planet! Bought a moderately priced Tesla Model Y ….when a family member is over six feet tall, buying a tiny EV is a waste of time and money. We are Screwed every which way. No EV credit even tho almost 300 mile range. Clean, clean emissions. The present administration is blowing smoke up our A$$ and we are losing big time. What is the reasoning here 😉?

Name	DateTimeReceived	Body.TextBody
Brent Presley	1/4/2023 7:14	I am writing you to request that you consider your recent release of the list of automobiles that are eligible for the United States $7500 Inflation Reduction Act credit. The list released, while I understand follows the guidelines specified that were historically set in 2009 to delineate an SUV vs. non-SUV, go against the spirit of this law and how it was structured. It does not seem reasonable that a hybrid Jeep Wrangler with a small battery pack, which will still consume fuel at < 30 mpg, is eligible for the tax credit, but efficiently-designed battery-only EVs like the Ford Mach-E and Tesla Model Y (5 seat variant) were excluded from eligibility because they lack either a 3rd row or do not weigh enough (i.e. a weight penalty for designing their cars efficiently). This kind of decision, while I don't believe was intentional, does little to push forward our society in the direction envisioned by the IRA. I request that you re-evaluate this decision with a focus on authorizing additional BEVs that sit on the cusp of meeting the traditional SUV criteria. Thank you for your consideration, Brent Presley, M.D., Ph.D.
Malte Ohlsson	1/4/2023 7:14	It is really bad that terrible cars for the climate like a Jeep Wrangler get the bonus, but not a 5-door Tesla model Y. And that the 7-door Tesla model Y gets it, but not the 5-door.
Cui Jinfeng	1/4/2023 7:15	Hi, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Balot Herve	1/4/2023 7:15	It is ABSURD to see that the Tesla Model Y 5 seats is NOT considered as a SUV, and is eligible to 0.0 usd as it costs more than 55.000 usd. Tesla Model Y 5 seats Should be considered a SUV with a 80.000 usd max price. Thank you to correct this Typo error Hervé Balot
Ryan Quirk	1/4/2023 7:16	The spirit of the tax credit is to incentivize EV adoption. Excluding the Model Y decreases EV adoption.
Thomas H	1/4/2023 7:17	of government bailout and entities that exert undue influence through their lobbying. The logic for what vehicles qualify should be obvious to anyone and what has been released does not pass the smell test to those who are paying attention. Rules should be based on efficiency and applied consistently rather than forcing mfs to game the system (add weight just to qualify?) Fix the Tesla Model Y qualification issue among all the others.
Srdjan Blum	1/4/2023 7:17	Dear IRS - I am writing to you today in regards to the recent IRA tax incentive clarification that was provided for the EV credit qualifications. I am not sure why the Tesla Model Y five seat version of the SUV was not included as part of the $80,000 exemption - it seems like a technicality that really needs to be fixed. This is the electric vehicle that I want to buy and it does not make sense that it does not qualify for the credit - isn't the whole purpose of this act to encourage me to buy an electric vehicle? I urge you to please consider fixing this issue so that Tesla Model Y 5 seat version qualifies under the 80,000 MSRP exemption. Thank you in advance,
Andrew Ziebarth	1/4/2023 7:18	To whom this may concern, I am a 33 year old American and this is the first time I have ever taken time to engage on any sort of public policy issue. I am disappointed, frustrated, and frankly confused regarding the new tax incentive allegedly for electric vehicles. Firstly, I believe it is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Tesla is spearheading the electric vehicle revolution and building out the domestic supply chain for this critical new technology. We should be supporting and encouraging this innovation, not propping up legacy technology that needs to shift towards the future rather. Sincerely, Andrew Ziebarth
test new windows new ssd	1/4/2023 7:18	We are going to buy the Tesla Model Y soon. I think Tesla Model Y with 5 seaters should be included. It was wrong that the 7-seater model is SUV but 5-seater not. It was silly wrong at the beginning and it needs to be correct. Thanks Clark Fan
Juilene Lauricha	1/4/2023 7:19	Dear IRS, I am writing to you in regards to the EV tax credit. I believe that any vehicle that is a fully electric vehicle should qualify for the tax credit. Especially the model Y which was already classified as an SUV by the environmental protection agency. Personally, it seems odd that every fully electric vehicle regardless of price or seat count doesn't qualify for the EV tax credit. It seems even odder to give the tax credit to hybrid vehicles that have only very limited electric range. Thank you for taking my concerns into consideration.

Name	DateTimeReceived	Body.TextBody
Wu Huang	1/4/2023 7:19	Hello IRS: My name is Wu Huang. I am writing you that we are very concern of the EV tax credits that posted for 2023. Some hybirds that has gas engine and gov't are giving them 7500. They can easily put a very small battery and does not help improve the env at all. Where some cars totally pure EV, like the Tesla Model Y, pure 330 miles SUV that did not has tax credit. Don't make it so complicate of those tax credit. I hope IRS can remove all GAS (include hybirds) off the tax credit and give ALL pure EV the tax credits. Adding incoming limit also impact those people reject the EV, WHY. The goal is to create GREEN environment as fast as we can. So don't stopping people buying EV no matter what their income limitation. Please consider it! Thanks, Wu
Chance Parker	1/4/2023 7:20	Tesla has always referred to the Model Y as an SUV. The EPA classifies the Model Y as an SUV. The IRS does not classify the Model Y as an SUV! This sure looks like a purely political decision! Reverse this decision. Chance Parker Maynard MA
Andrew	1/4/2023 7:20	Tesla model Y 5 seater should be eligible for credits and it’s alarming it was not from the beginning. Please do the right thing.
Joel Ronish	1/4/2023 7:21	The Tesla model Y being exempt from the $7,500 EV tax credit is unacceptable. The Tesla model Y is the most American made vehicle acording to the most recent annual study by Cars.com. Other vehicles that are included require burning gas are, Audi Q5, Ford Escape, BMW X5, Jeep wrangler and Grand Cherokee. Many of these electric range's don't reach the average daily commute in america. This makes no sense why these are included but the Model Y, a pure EV that is most American made isn't. Please correct this. Thank you Joel Ronish PA resident
Bennington, David I.	1/4/2023 7:22	Hello, I wanted to provide some comments on the qualifications for the electric vehicles (EVs). I first wanna start off by saying that I do not think this should qualify for any vehicle (Car, SUV, or Truck) over $60,000 if you were able to afford a vehicle that expensive than you do not need a tax credit. Instead, people like my parents who are middle income can't afford an SUV electric vehicle they should get may be a $15,000 tax refund for buying an electric vehicle. The qualifications to qualify I think should be only vehicles made in the United States. I think additionally, it should be vehicles using more than 50% of the components are manufactured in the United States. lastly, I think one qualification should be that a company cannot increase the price by more than a specific amount, determined by your department and economists, because if you look at last year, when the tax credit went through companies, like Ford increase the price of their vehicle by the same amount, almost as the tax credit in, blamed it on inflation. So it needs to be written in the law that once passed a company cannot raise the price more than 3%. Let's say for the average cost of inflation or regardless if it's made in the United States, it doesn't qualify. I think currently the qualifications are too complex people like myself, who have a professional degree are leery to buy an electric vehicle because we're not for sure if there's a tax incentive or not. I think it should be simplified a little bit, and there should be a pathway for foreign car
Ruke Keragala	1/4/2023 7:24	Dear IRS, I'm frustrated that the Tesla Model Y (5 seat version) is not classified as a SUV and therefore not eligible for the $80k limit. I'm shocked that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests at play. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate credits for foreign-made EVs on lease. It's important to support the adoption of clean energy vehicles and American-made products. Sincerely, Ruke Keragala
성재훈	1/4/2023 7:24	2023. As a Tesla customer, I was eagerly anticipating the opportunity to take advantage of this credit when purchasing my Model Y I understand that the tax credit is subject to change, and that it is not uncommon for certain models to be excluded from time to time. However, I feel that the Model Y 5-seat model is an important and popular option for Tesla customers, and I am disappointed that it will no longer be eligible for this credit. I hope that you will reconsider this decision and include the Model Y 5-seat model in the IRA tax credit as soon as possible. Sincerely, Jaehun Seong [https://mail.naver.com/readReceipt/notify/?img=hqRNWX%2Bv1N3ChARPDNF5KAb%2FMri4KxISFAKwMxU9axblMov%2Fax2XMxKwKoUdtzFXp6UmKxE5W4d5W4pZMLlGWq%2FsbHiC74FTW690WN3qtz0ZbZlNWXM%3D.gif]
Josh Davis	1/4/2023 7:25	Snubbing the Model Y 5 seat configuration from the $80,000 cap is wrong and in bad faith. This vehicle is larger than other vehicles that were given the $80,000 cap. It also has over 10x’s the range of plug in hybrids that were given the $80,000 cap. Do what’s right and fix this by either lowering the others to the $55,000 cap, or raising the model Y 5 seat to the $80,000 cap. Josh Davis
Steven Piazza	1/4/2023 7:27	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Steven Piazza

Name	DateTimeReceived	Body.TextBody
Hubbs, Richard	1/4/2023 7:29	The Tesla model Y is an obvious SUV and should be classified as such. Giving a Jeep wrangler a tax credit over the model Y variant is rediculous. Richard Hubbs Centerpointenergy.com 812-457-5934
eric wu	1/4/2023 7:30	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. 发自我的 iPhone
Jonathan Slaughter	1/4/2023 7:31	Hello Andrea, I'm writing to inform you that that the weight limits applied to SUVs in order qualify them for the tax rebate is ridiculous. Why would you put a minimum weight limit to qualify a vehicle as an SUV? You are attempting to punish efficient manufacturing practices and reward poor engineering. You'll be incentivizing low quality manufacturing by design which is good for America period. Regards, Jonathan
eric wu	1/4/2023 7:31	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. 发自我的 iPhone
Michael Sabin	1/4/2023 7:31	To whom it may concern, It is very disappointing to see that many SUVs from top American motor manufacturers are being classified as sedans, instead of SUVs. This includes the Ford Mustang Mach-E, Cadillac Lyriq, and Tesla Model Y (5 seat). All three models will be very important in the adoption of EVs in the United States. What is the most baffling about the classifications is that a 7-seat Tesla Model Y will qualify for the 80,000 price cap, but the 5 seat will not. Both cars are identical, except for the fact it has two extra foldable seats. I hope the IRS will reconsider the classification of these vehicles. Thank you, Michael Sabin
Melissa Wood	1/4/2023 7:33	Please reconsider and allow the Tesla Mosel Y to be counted as an SUV and to qualify for the $7500 tax credit. Thank you. Melissa Wood Sent from my iPhone
Noah Beetz	1/4/2023 7:35	Dear Sir or Madam, Thank you so much for letting us have a voice regarding the EV tax credit scheme. I find it rather confusing why only the 7-seat variants of the Tesla Model Y get the rebate to an MSRP of $80,000 USD, while the 5-seat variants don't, or to be exact: only to an MSRP of $55,000 USD. Both of these variants are the exact same in size and are classified as "Small Sport Utility Vehicles" (SUV). Therefore it only makes sense to increase the rebate threshold of the 5-seat variant to $80,000 USD as well. I'm looking forward to seeing the correct and logical changes being made. Sincerely, Noah Beetz
MICHAEL SMITH	1/4/2023 7:35	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). How does the IRS override National Highway Traffic Safety Administration definition of a SUV. If you look at your current definition it appears that you are deliberately targeting Tesla's number one selling vehicle from the EV competition. Also how does a hybrid equipped with a substandard battery and poor range qualify for the EV credit, I'm more than confident that this is a mere oversight on your agency's part. I look forward to your response. Thank you, Michael Smith a United States Taxpayer.
Bill Nugent	1/4/2023 7:37	The rules for the EV incentive created by the Inflation Reduction Act are broken. Why are plug-in hybrid internal combustion vehicles getting an incentive when real-world usage data shows well under 50% of plug-in hybrids are routinely plugged in to be charged? Source: https://theicct.org/publication/real-world-usage-of-plug-in-hybrid-electric-vehicles-fuel-consumption-electric-driving-and-co2-emissions/ Why is the incentive not being given to the Ford Mach-E and Tesla Model Y (5 seat/2 row)? Why does the Jeep Wrangler 4 door 4xe with 21 miles of pure EV range qualify when it has an EPA range combined city/highway MPG of 20 and MPGe of 49? Lastly, it seems strange these rules do not honor the EPA's vehicle class definition of SUV for the incentive. Please fix this. Please save the planet. Thank you, Bill Nugent

Name	DateTimeReceived	Body.TextBody
Aaron	1/4/2023 7:38	Dear Mr. Garcia, the IRA EV incentive of $7,500 is generally welcomed, however, the constraints encode incentives that are contrary to common sense and contrary to the goal of the IRA. For example hybrid cars get the high price limit of $80,000 due to them having two engines/motors plus a battery (that is often miniature), in effect making them very inefficient but that is incentivized over a very efficient BEV that receives a lower limit of $55,000. Ideally it should be the exact opposite, we should incentivize efficiency but the IRA is punishing efficiency. Please also take note of the incentives set by giving some variants that only differ in internal equipment. For example in the case of the Tesla Model Y. The IRA incentivizes to artificially make the vehicle more heavy to get the $80,000 limit instead of the $55,000 limit or to add easily removable seats because the variant that has an internal equipment with 2 more seats is eligible to the higher limit. To make this point very apparent, compare the following: 1. Audi Q5 Quattro: hybrid, 5 seats, 61 MPGe, EV-range: 23 mi, 4,068 lbs, $57,400 Eligible for $7,500 IRA Credit 2. BMW x5 x-drive 45E: hydrid, 5 seats, 50 MPGe, EV-range: 31 mi, 5,646 lbs, $65,525 Eligible for $7,500 IRA Credit 3. Ford Escape plug-in hybrid: hybrid, 5 seats, 40MPGe, EV-range: 37 mi, 3,870 lbs, $38,500 Eligible for $7,500 IRA Credit 4. Jeep grand cherokee 4xe: hydrid, 5 seats, 23 MPGe, EV-range: 25 mi, 5,356 lbs, $60,360 Eligible for $7,500 IRA Credit
Trevor B.	1/4/2023 7:39	Dear Mr. Garcia, Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. Thank you for your consideration in making these changes to this tax credit.
Erik Schelbert	1/4/2023 7:39	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you, Erik Schelbert, MD, MS
Olof	1/4/2023 7:43	I am writing to express my distrust and frustration regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding one of the most American made and most energy efficient and popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting they use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Olof Henry Tenghoff
Mircea Codreanu	1/4/2023 7:44	Please include the TESLA MODEL Y to the list of electric vehicles that qualify for the 7500 $ tax credit Politics don't belong here. However I will make an effort to support candidates that make the decision to help this matter Thanks Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
Colby Carpenter	1/4/2023 7:44	Hi, Please reconsider the requirements for a Tesla Model Y and a Ford Mach-E to be considered for the $7500 tax rebate. I believe your criteria is too stringent or needs to be reevaluated for pure play EVs. These two cars should not need to weigh heavier to be qualified as a SUV to get labeled at $80,000 MSRP to qualify for a full $7500 rebate Thanks, Colby
Josh Kelman	1/4/2023 7:45	I have read the new guidelines for applying incentives to electric cars. Not including the 5 seat Tesla Model Y as an SUV does not make sense (7 seater is the exact same car with 2 small seats added). I see a smaller VW is classed as an SUV. I suggest you use the EPA criteria. Respectfully, Josh Kelman

Name	DateTimeReceived	Body.TextBody
Richard Lentz	1/4/2023 7:46	To whom it may concern, I am writing to focus attention to the unfair tax credit max MSRP availability for the Tesla Model Y Long Range 5 seat. Currently the IRS has not identified the Model Y 5 seat capacity as qualified for the max 80k. There are however two PHEVs in the same category that do qualify for the max 80k with a 5 seat capacity and less utility . I believe our focus for these incentives should be our environment and clean air. Either we disqualify the Ford Escape and Jeep from the 80k max and set to 55k or we increase the max to 80k for the Model Y Long Range 5 seat. Below is a brief comparison between the vehicles with key features that define a typical SUV and true contributor to the spirit of Clean Vehicles. Data sourced from manufacture web sites and fuleeconomy.gov Nothing by the data below shows the Model Y is a comparable utility vehicle that focuses on the goal of helping our environment. Key advantages in green. Ford Escape Tesla Model Y Jeep 4xe Drive Type Front Wheel All Wheel Four Wheel Max Cargo 60.8 76.2 67.4 Towing 1500 lbs 3500 lbs 3500 lbs Seating 5 5 5 EPA Electric 37 miles 330 miles 21 miles MPGe 105 122 49
Keith Dorschner	1/4/2023 7:47	Tesla Model Y is the most popular electric SUV in the world and the five seat version is definitely an SUV. Even the EPA says so. You must correct your blunder immediately. Also, no car that burns gas should get any Federal support meant for electric cars. The incentive should be for pure electric cars only.
Oleary oleary	1/4/2023 7:48	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Sean You are appreciated
flora wu	1/4/2023 7:50	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you Sent from my iPhone
flora wu	1/4/2023 7:53	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
John Kim	1/4/2023 7:53	RE: IRA 1. The Fossil Fuel Industry is already over-subsidized. Funding PHEV (Hybrids) is further subsidizing fossil fuels, not EVs. PHEVs HYBRIDS ARE FOSSIL FUEL CARS AND SHOULD NOT BE SUBSIDIZED AS EVs. 1. The TESLA MODEL Y 5-SEATER IS CLASSIFIED AN SUV BY EPA. The TESLA MODEL Y 5-SEATER IS CLASSIFIED AN SUV BY TESLA. The TESLA MODEL Y 5-SEATER IS CLASSIFIED AN SUV BY CONUSMERS. The TESLA MODEL Y 5-SEATER IS CLASSIFIED AN SUV BY EVERYONE. CATEGORIZE THE TESLA MODEL Y 5-SEATER AS AN SUV.

Name	DateTimeReceived	Body.TextBody
Stephen Nichols	1/4/2023 7:54	Dear Sirs, The intent of the IRA bill was to promote the adoption of American made EVs in the USA. The current IRS guidance thwarts this by not clasisifing the Tesla Model Y 5 seat version and the Ford Mach E as SUVs. The Tesla Model Y is the most American made car there is. To apparently penalize this 5 seat version because it is not heavy (and thus less efficient) makes absolutely no sense when trying to address climate change. Please change your criteria to match the intent of the bill. Thank you. Sincerely
Rich Belz	1/4/2023 7:55	Dear IRS, I am writing to express my frustration with the new tax incentive for electric vehicles. While I understand the intention behind the incentive is to promote the adoption of EVs, I believe the way it is structured is fundamentally flawed. The incentive uses weight as the primary determinant for price caps, which unfairly promotes poor engineering. In the automotive industry, one of the primary drivers of efficiency is reducing weight. Therefore, this incentive is actually rewarding companies that are not doing enough to optimize the weight of their vehicles. Furthermore, this weight-based approach has led to complicated low mpg plug-in hybrids being incentivized over the world's best-selling EVs, the Ford Mach-e and the made-in-America Tesla Model Y. This seems counterintuitive, as the Model Y has proven itself to be a highly efficient and popular choice among consumers. I am deeply frustrated by this approach and believe that it is not in the best interests of the industry or the environment. I urge the IRS to reconsider this policy and come up with a more effective way of promoting the adoption of EVs. Sincerely, Richard Belz -- Rich Belz rb@rbelz.com<mailto:rb@rbelz.com>
Chris Barberich	1/4/2023 7:55	Hello IRS, I am disappointed and surprised to learn that the 5 seat version of the Tesla Model Y is not considered an SUV by the IRS. The EPA considers it an SUV so it is odd that the IRS has a different classification. I own a 2020 5 seat Model Y and it is very spacious and works great for long road trips with my family of 4. It is the best SUV or car I have ever owned and it would be a shame if people lost out on the $7500 tax break because the IRS incorrectly denies that it is an SUV. Thank you for hearing my comments. Chris Barberich Encinitas CA
Punna Rao Chandra	1/4/2023 7:56	Please include Tesla Model Y all variants including 5 seater for tax credit. Thanks Punna Sent from my iPhone
David Tao	1/4/2023 7:56	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting they use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, David Tao
Tim Buzby	1/4/2023 7:57	We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater and the Ford Mach-E SUV in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. These highly popular SUVs are currently disqualified based on old-style measures for SUVs (weight, ground clearance, # of seats, etc), which are contrary to the efficiency of the vehicle and against the interest of encouraging the wide-scale adoption of EVs. A better metric, in my opinion, would be cargo space for the classification of sedan vs. SUVs ($55K vs. $80K limit), which is a more practical metric used when a customer chooses to purchase an SUV. Your consideration of this matter is highly appreciated. Yours sincerely, Tim Buzby

Name	DateTimeReceived	Body.TextBody
Will Cruz	1/4/2023 7:58	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. V/R, Will Cruz
Raghavendra Bobby	1/4/2023 7:58	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Regards, Raghavendra.
Diana M. Tierney	1/4/2023 8:00	Thank you for this opportunity. I do not like that some Model Y Teslas and Ford Mustangs-Mach E will not get the tax credit while gas powered vehicles do. By having some all electric vehicles not get the credit, it is in conflict with the country's goal of supporting electric vehicles in order to reduce CO2 in the atmosphere. It is counter-intuitive and sends a mixed message about how serious this country really is on saving the planet from CO2. Diana Tierney 10 Pinewood Road Montpelier, VT 05602 Sent from my iPhone
Luka Savic	1/4/2023 8:00	I'd like to add a comment about new electric vehicle tax credit. It makes no sense that model y 7 seater is capped at $80000 and 5 seater at $55000 for a $7500 tax credit. it's a same vehicle classified as SUV, same thing with mustang Mach-e. Also you have Ford escape PHEB capped at $80000 for full $7500 credit with almost no battery in it. It makes no sense. Please change this so all classified SUV get $7500 at $80000. Thank you -- Luka Savic, 3015005478
James C. Smith	1/4/2023 8:01	SUV electric vehicles should get the credit including the Tesla model Y and the Ford Mustang Mach-E. It is a travesty to let the credit go to hybrids and not go to these full EVs. It is silly to make tesla buyers pay for extra seats to quality for the credit. The government should be incentivizing buying an electric car, not incentivizing buying 7 seats. James C. Smith

Name	DateTimeReceived	Body.TextBody
Sathya S	1/4/2023 8:02	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, -- Sathya Sayee S Keep smiling :) Smile is a curve that sets a lots of things straight.
Christian Lührs	1/4/2023 8:03	Dear Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 I would like to see the IRS change their criteria related to EV SUV. The Tesla Model Y 5-seater is not categorised as SUV, although the rest of the world DOES categorise it as SUV, for example the EPA. Also: Other cars with similar dimensions ARE categorised as SUV. Among them Hybrids, which get full benefit of the tax credit, although they are much less efficient than a Tesla Model Y, which is made in the USA. Please correct the categorisation of the Tesla Model Y 5-seater immediately. I am not a US citizen, but a shareholder of Tesla - a great American company, making great American cars. Because Tesla is affected by the IRA, this issue affects me, too. Respectfully, Christian Luehrs
Pranit Lahoty	1/4/2023 8:03	It makes no sense that a model y isn't included in the tax credit. When you think of EV, you think of tesla so why wouldn't you incentivize the main brand for the tax credit. The whole point of the credit is to get more EVs but you are discriminating against the main brand. it's like saying everyone should get new phones through a credit and then banning iPhones and Androids. Sent from my iPhone Makes no sense and shows how out of touch, not self aware, and not common sense based the IRS/govt is.
Jovanni Ruiz	1/4/2023 8:04	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). If weight is the reason the Model Y 5 seater is not qualifying, then it seems that metric is not the most appropriate for an EV bill since it punishes EV's for attempting to lower weight to increase range. Thank you for your time, Jovanni Ruiz

Name	DateTimeReceived	Body.TextBody
Craig Kennedy	1/4/2023 8:05	Dear Sir, Madam, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. In particular, I am referring to the Tesla Model Y 5-seater. According to the IRS it does not classify as an SUV and is therefore only eligible for the tax credit when priced under $55,000 rather than $80,000. I see no reason why the Tesla Model Y 5-seater should not be classified as an SUV. It's of the same size or even larger than many of the other 5 seater cars qualifying as SUVs, and it is classified as an SUV by the US department of Energy. If it is a matter of weight, the model Y does weigh less than many of these cars, but this should not be a factor in deciding if a car is an SUV. The lighter a car is, the more energy efficient it is, therefore Tesla should not be getting penalised for having a more energy efficient car. Furthermore, there are several 5 seater hybrid vehicles that qualify as SUVs and are eligible for the full $7,500 tax credit, while they only have an EV range of 21-37 miles, while the Tesla Model Y has a EV range of 330 miles. [image.png] Does it really make sense that a 5 seater Jeep Wrangler 4xe Hybrid with EV range of 21 miles and only has 20 Miles per Gallon efficiency gets the full $7,500 tax credit, while the Model Y doesn't? In my opinion this is not only nonsensical, but outright corruption. The whole point of the EV credit is to promote energy efficient vehicles, not penalise them. I hope you can take this into consideration and do the right thing by classifying the Tesla Model Y 5 seater as an SUV. Kind Regards, Craig
yang wang	1/4/2023 8:06	Tesla 5 seat SUV should be classified as an SUV in lieu of Sedan. Please correct the mistak.
Jovanni Ruiz	1/4/2023 8:06	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). If weight is the reason the Model Y 5 seater is not qualifying, then it seems that metric is not the most appropriate for an EV bill since it punishes EV's for attempting to lower weight to increase range. Thank you for your time, Jovanni Ruiz
Rahul Shah	1/4/2023 8:06	hello, Why isn't full electric Tesla model Y 5 seater SUV included in the tax credit? I can write more details but I am sure you have tons of emails explaining why. So making this short. Thanks Rahul Shah Sent from my iPhone
Patrick Schumm	1/4/2023 8:08	It's absolutely ridiculous that certain EVs, like the model Y, are excluded from the EV tax credit because it is not classified as an EV. Please apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Patrick Schumm 200 Maryland Avenue Edgewater, MD 21037 Sent from my iPhone
Vraj Patel	1/4/2023 8:10	I believe the Tesla Model Y 5 seater should be included in tax credit. What qualifications keep it from being an SUV. It's the best selling car in the USA and US made Thank you,
Alpesh	1/4/2023 8:16	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y - 5 and 7 seater. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y - both 5 and 7 seater. Sincerely, Alpesh Desai

Name	DateTimeReceived	Body.TextBody
Tom Green	1/4/2023 8:18	Please reconsider the classification of the Tesla Model Y 5-seat variant as a Sedan instead of a SUV for IRA tax credit purposes. There are many reasons for this: 1. It is considered a SUV by the EPA 2. Other vehicles with less "SUV" capability qualify for the SUV credit (e.g. VW ID4 Pro AWD) 3. It has more cargo space than many other vehicles qualifying as SUV in the IRA (e.g. VW ID4 Pro AWD) 4. It is one of the most efficient electric vehicles on the road 5. It the safest vehicle ever tested 6. It is the most American-made of ALL vehicles currently in production I read that it was not classified as a SUV since it was just under the weight of what is typically classified as a SUV. If this is true, it doesn't make sense. The determination should be based on functionality (AWD, towing capability, cargo room, etc) rather than weight. Tesla's engineers have worked incredibly hard to design and build the most efficient vehicles possible. This should be rewarded, not penalized. Below is a chart showing HYBRID vehicles qualifying for the SUV credit, while the Model Y 5 seater does not. It is impossible to look at this comparison and conclude that it is justified to exclude the Model Y when the whole point of the IRA tax credits is to incentivize electric vehicles. [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Please consider these factors and issue revised guidance that includes the Tesla Model Y 5-seat variants in the list of SUVs qualifying for the IRA tax credit with the $80,000 MSRP threshold. Thank you.
Peter Morgan	1/4/2023 8:19	Dear Sirs, I'd like to ask the question why the Tesla Model Y 5 seater is not included in the 2023 EV $7,500 tax credit? It is more of an EV and fits the spec better than majority of the cars that do qualify! You have ICE vehicles that have 30 EV miles strapped on to them qualifying, and not a model Y fully electric with over 300 mile range qualifying? Make it make sense please. Right your wrongs. Thanks, Peter Morgan
Jim	1/4/2023 8:19	Please review your list of EV vehicles that qualify for the $80000 SUV category tax credits of $7500. American made EV's that should be included as they are SUV`s models are:  Tesla model Y 5 seat SUV Ford Mustang Mach E SUV.  The Ford escape and other 5 seat SUV `s are included. Thank you for you consideration of these AMERICAN MADE SUV`s James Griffiths
sung choe	1/4/2023 8:20	Dear. Tesla Model Y 5 seater which is fully electric car and made in USA should be included and silly that it's not included unfairly. I fear USA losing electric car market to other country in future. IRS should change immediately and apologize right now to public. Hope listen to the public.!!! Sent from my iPhone
Christopher Toohey	1/4/2023 8:22	The proof is in the pudding: Any system that gives an $80K limit to smaller vehicles than the 5 seat Model Y, but not the Model Y, is wrong. This error is even more egregious when those smaller vehicles are HYBRIDS!!! The purpose of the credit is to encourage EV adoption. You should not be using it to help legacy auto makers delay that adoption, which precisely what hybrids are meant for. Chris Toohey 10385 Sandtrap Drive Spring Hill, FL 34608
Andrew Cooke	1/4/2023 8:23	I worry that the initial guidance decision made regarding the Tesla Model Y 5 seater is an example of why Americans become frustrated with bureaucratic inertia or the administrative state imperiling the success of a legislative accomplishment. Please re-evaluate the guidance. Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Marco Ramonda	1/4/2023 8:23	I feel that the SUV that is classified as an SUV via EPA should be considered one with any other federal agency. When our federal agencies lack in consistency we can imagine our systems and processes our country has developed over the last century could become compromised. The agencies share the same definitions when it comes to wastewater control and or enforcement. Thank you for taking the time to read my short opinion. Sincerely, Marco Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Austin Plocher	1/4/2023 8:23	Please revise EV tax credit rules these new ones are awful and confusing, especially regarding what does and doesn’t qualify as an SUV. -concerned consumer, Austin Plocher Kingston, NY
ymei74@gmail.com	1/4/2023 8:23	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you! Sent from my iPhone
Jerry Du	1/4/2023 8:25	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sending From my iPhone
Wesley Tadlock	1/4/2023 8:25	Andrea, I’d suggest the IRS reconsider its guidelines on what qualifies for the EV tax credit. How can a (clearly) entirely Electric SUV not qualify but a car with a gas engine and only 21 miles or electric range qualify? This will cause a lot of folks to buy ICE engine cars that would otherwise have bought an EV. Thank you!
Chase G	1/4/2023 8:26	Hello, I was really looking forward to buying an all electric vehicle this year. I had a long range Tesla model y all lined up. When I found out that it didn't qualify for the clean vehicle credit I had to cancel the order. I then started looking at the Ford Mach-e. I really liked the long range eawd version. Once again I'm not going to buy it because it doesn't qualify. I don't think the clean vehicle credit being available for cars that are putting pollutants in the air and not available for cars that are actually clean is right. Because of that I'm going to continue to drive my ICE car and not help save the world from climate change. Please change the tax credit to not have a cap on the MSRP. You're really doing the opposite with this law than it was intended for. Sincerely, Chase Gollubske
Timothy Willock	1/4/2023 8:27	I have reviewed the listings of vehicles included in the IRA tax incentives. The Tesla Model Y in all forms is considered an SUV by other government agencies and should be considered an SUV in this instance as well. Thank you for your consideration. Sincerely, Tim

Name	DateTimeReceived	Body.TextBody
Tyner, James	1/4/2023 8:30	Thank you for the opportunity to comment on this important program. There are certain aspects of this law that make sense and I fully support: * Income limits * Price limits * The format of it being a credit versus a deduction Then there are aspects that I am sure you are hearing about that do not make sense: * Any vehicle that operates with less mileage than the average gasoline car in America (the Jeep Wrangler hybrid – 20 mpg) regardless of it being a hybrid, is not achieving the intended result of promoting the adoption of cleaner vehicles. There are other examples in the program that qualify for a credit. * The methods of determining which vehicle is subject to which price limit is not clear. Is it weight? Is it size? What is it? This should be transparent so as to assist manufacturers to design/equip their offerings so as to help achieve the goal. * The tax credit applying equally to a hybrid vehicle and a pure EV does not make sense. Clearly the EV does more to achieve the goal. * The classification of some vehicles as an SUV (Ford Escape, certain VW ID.4 variants) when others are classified as "Other Vehicles" (some Tesla Model Y variants, Ford Mach E) does not make sense. Perhaps this would make sense if the second bullet above was addressed. Essentially, please just use common sense! This is an opportunity to change Americans' choices to make a real difference in our air quality! Sincerely, James Tyner Orlando, FL
William Dean	1/4/2023 8:31	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentive consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely
Andrew Metcalfe	1/4/2023 8:36	These terms exclude the Tesla Model Y in the acceptable list of EVs, but include a Jeep Wrangler that gets 23 MPG, which is not even an electric vehicle but instead a Hybrid. Given the market leading position of Tesla, the only reasonable conclusion one can draw is that this definition is the worst of political meddling. Americans deserve better.
Connie Micklavzina	1/4/2023 8:36	I think all of the Tesla models should be included in the tax break. Also it should be taken directly off the taxes even if you don't itemize deductions and tesla Model Y 5 seater should be included . A lot of older retirees would love to drive Tesla cars, but can't afford the big sticker shock. They have regular fixed income and drive shorter distances. They are good candidates for self driving vehicles. If the goal is cleaner air, then let all of us be able to do our part. Sent from my iPhone
Cameron Paulk	1/4/2023 8:37	All variants of the Tesla Model Y deserve access to the credits. The Tesla Model Y is a crossover SUV and should have the same access to the credits as the other approved crossover SUVS. -- Cameron Paulk Cameron.Paulk@gmail.com<mailto:Cameron.Paulk@gmail.com>
Travis Burgess	1/4/2023 8:37	I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y 5 seat from the SUV category due to its vehicle weight. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y 5 seat, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y 5 seat in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Travis Burgess

Name	DateTimeReceived	Body.TextBody
Sean Tobler	1/4/2023 8:38	Tesla Model Y 5 seater should be included and it's silly that it's not from the beginning. Sincerely Sean Tobler Mit freundlichen Grüssen Sean Tobler M +41 79 209 48 51<tel:+41792094851> PHANTASYA Head office Landstrasse 99 5430 Wettingen SWITZERLAND UID.: CHE-109.233.189
Mircea Codreanu	1/4/2023 8:39	Please include the TESLA MODEL Y to the list of electric vehicles that qualify for the 7500 $ tax credit Politics don't belong here. However I will make an effort to support candidates that make the decision to help this matter Thanks Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
Robbie Fennell	1/4/2023 8:40	efficiency, the Model Y is an SUV. This classification is in line with the traditional understanding of SUVs as vehicles with certain characteristics, such as weight and ride height. If the Model Y were to be reclassified as something other than an SUV, it would potentially have to make modifications, such as increasing weight or ride height, in order to meet the requirements for that classification. These changes could negatively impact the vehicle's efficiency, which is counter to the goals of the legislation being discussed. It is important to correctly classify the Model Y as an SUV, as it is already widely understood to be one.
Matthew Stein	1/4/2023 8:40	Dear Mr. Garcia, or Whom it may concern, Hello, I am writing in support of applying tax rebate to the Tesla Model Y all-wheel drive, long-range, and performance five-seat variants. These currently do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. It is a full electric vehicle and much more efficient than other vehicles that are getting the tax credit. Thank you very much for your time and consideration. Best regards, Matt Matthew Stein
sophie chen	1/4/2023 8:41	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Andrew Vaught	1/4/2023 8:41	The Tesla Model Y 5 seat version should qualify for the full electronic vehicle tax credit. Furthermore, any vehicle currently qualified for the credit that also uses gasoline in any way should be removed.
luisangel824@gmail.com	1/4/2023 8:43	OMB Control No. 1545-2137 To whom it may concern: Hello, Below are my comments. Comments: 1. Model Y should be added to the list of vehicles that are allowed to receive the 7500 credit. The goverment should not be picking favorites in companies. Going green is all about being efficient. The model y is one of the most efficient vehicles around and for it being disqualified over weight does not look good on our goverment. 2. Can you please make the credits instant. Having to wait until the end of the year in the midst of a potential recession is burdensome on some americans. Thank you for taking the time to review my comments. Best Regards, Luis Escobar

Name	DateTimeReceived	Body.TextBody
Nick Xu	1/4/2023 8:43	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Model Y is SUV. Thank you, Happy new year! Nick Xu Mobile: 614-226-8788 Buckeye Micro / ACD Computer 1-855-MY-IT-HELP Office in New Jersey, Chicago, Columbus and Toledo.
Joe King	1/4/2023 8:45	Andres Garcia, First, I would like to thank you for requesting comments from the public. Regarding the requirements for the plug-in/EV credit, I think it is a huge mistake to incentivise cars that are way less efficient than cars that are fully electric. It is absurd that Ford Mach-E and Tesla Model Y, which the EPA classifies as SUVs, are not classified as an SUV by the IRS and therefore misses out on the EV credit. Both of these vehicles are way more efficient than ALL other plug-in vehicles. Why should they be penalized for being more efficient because they weigh less than the minimum weight requirement for a SUV defined by the IRS, which makes no sense. The lighter the vehicle, the more efficient it is. Thank you,
Albert Cascio	1/4/2023 8:45	Please reconsider your position on the Tesla Model Y not being classified as an SUV and not receiving the tax credit. Obviously these cars are fulfilling the mission you are trying to support. Best, Albert Cascio
Tomas Hamudis	1/4/2023 8:45	I believe a fairness principle should be applied and make Tesla Model Y eligible for SUV 7,500 consumer credit despite the weight limitation. It's the most energy efficient vehicle in its class- that's the spirit of what we taxpayers should be subsidizing Tomas Hamudis M: (305) 343-8429
Chris Haley	1/4/2023 8:46	and drivetrain. Meaning all vehicles with an interior volume exceeding some predetermined threshold and have AWD or 4WD would qualify as an SUV. However, I would also add a minimum MPGe requirement or a ramp up. The more efficient, the more the credit. Anything below the predetermined minimum interior volume or without AWD or 4WD would be classified as a sedan. The same increasing efficiency scale could be used to increase the credit with the efficiency. Although this may be a slightly different scale, given that sedan are generally more efficient to begin with. Thank You, Chris Haley – Director, Real Estate Industries CHaley@YourPremierBank.com<mailto:CHaley@YourPremierBank.com> | c: 513-849-6335 Premier Bank, 9435 Waterstone Blvd. Suite 140, Cincinnati, OH 45249 [cid:image005.png@01D8863B.E6E04700] [cid:image006.jpg@01D8863B.E6E04700] CLASSIFIED AND PROPRIETARY: Notice: The information contained in this message may be privileged, classified, and protected from disclosure. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by replying to this message, and then delete it from your computer. All e-mail sent to this address will be received by the Premier Bank corporate e-mail system and is subject to

Name	DateTimeReceived	Body.TextBody
Thomas Simone	1/4/2023 8:47	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs.
Jannis Küster	1/4/2023 8:49	the qualification of the SUVs is messed up because efficient and light full Electric SUVs with around 330 miles of Range (e.g. Tesla Model Y, 5 Seat) are not categorized as an SUV ($80.000 cap) but heavier Plug-In Hybrids with a battery range of around 21 miles are qualified. This is against the purpose of the Inflation reduction act. In the case of the Tesla Model Y 5 Seat it is even the most american-made car in the USA, which is exactly what the inflation reduction act wants to promote, but it gets punished by your qualifications. Again in the case of the Model Y 5 Seat, it is recognised by the EPA as an SUV, why not follow the EPA as qualification guideline? -- Best regards [https://ci3.googleusercontent.com/mail-sig/AIorK4yc22foEuEx59ptKU4TmwImitCzTFHXD8mdi2R4kou3bhwN6LNRXyUjHjCLavOKqO3lYjAp3II] Jannis Küster
Daniel Zajic	1/4/2023 8:52	Dear Andres Garcia, I am writing to express my dissatisfaction with the Inflation Reduction Act's EV tax credit rules. Specifically, I am disappointed to learn that the Tesla Model Y, a 5-seat SUV, is not eligible for the credit with the$80,000 cap, despite the fact that other SUVs like the Ford Escape PHEV and the Jeep PHEV are. The Ford Mustang Mach E should also be eligible, as well as the VW ID.4. The Tesla Model Y has the same utility but it is the most American car available on the market, and the most efficient EV. If the goal of the incentive is to increase EV adoption, reduce emissions and support American manufacturing, this is exactly the kind of car that should be incentivized. Thank you for your attention to this matter. Sincerely, Daniel Zajic 491 Main St, Franconia, NH 03580
Greg Kniffin	1/4/2023 8:53	Dear Internal Revenue Service, I am writing to bring to your attention the new tax incentives for electric vehicles that have recently been implemented. While I appreciate the efforts to encourage the use of more environmentally-friendly transportation options, I am disappointed to see that the incentives apply to some hybrid vehicles and not to all fully electric vehicles such as the Tesla Model Y 5-seater. As you may know, all-electric vehicles have a number of advantages over hybrid vehicles when it comes to reducing carbon emissions and improving air quality. All-electric vehicles do not emit any tailpipe pollutants, whereas hybrid vehicles still rely on internal combustion engines for most of their power. Additionally, allowing the full incentives for vehicles achieving less than 50 mpge go against the goals of transitioning to zero emissions transportation. Given these considerations, I believe that it would be more effective to extend the tax incentives to all fully electric vehicles as well. This would provide a stronger incentive for consumers to choose the most environmentally-friendly transportation options, and it would more effectively support the transition to a low-carbon economy. I understand that there may be challenges in implementing this change, but I hope that you will give it careful consideration. Thank you for your attention to this matter.

Name	DateTimeReceived	Body.TextBody
Mike Muv	1/4/2023 8:53	Dear IRS, I am writing to express my strong feelings with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with smaller batteries (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Kelly Geisler	1/4/2023 8:54	Hello. I'd like to comment on the EV Tax Credit Qualifications. I believe the purpose of the tax credit is to help our nation transition away from fossil fuels to electric vehicles - that's great. What I don't understand is why certain vehicles, like the Tesla Model Y 5 seater is not considered an SUV (for the full tax credit) but the same car in a 7-seater is? I've read that it is not heavy enough. Being heavier only increases inefficiency. Even hybrids were provided the full tax credit. The Qualifications should be updated so the Tesla Model Y 5 Seater and any other EV is a similar position be afforded the full tax credit. I purchased a 5 Seater Tesla Model Y a few months ago, so it doesn't effect me, I would just like to see the qualifications make sense and actually provide the incentive as intended. Thank you, Kelly Geisler
Carlson Five	1/4/2023 8:55	Please consider changing the Tesla Model Y and Ford Mach E to SUV status in the IRA vehicle requirements. The Carlsons -- Aaron & Jennifer Carlson Hilbert, WI
Jesse Doe	1/4/2023 8:55	Why is the U.S. government NOT including the Tesla Model Y 5 seater in the $7,500 discount, when it's including heavier cars that aren't nearly as efficient as the Model Y. We're also seeing this with some trims of the Mach E. It's important that we actually incentivize cars that are going to make a difference towards climate change, but that's NOT what we're seeing. Also, cars that don't meet sourcing requirements can be leased and still count? How is this helping accomplish the goals of this act? Who is doing such a poor job with making these decisions? I tell you what, I voted for Hillary and Joe Biden but if this is the kind of stuff that's going to take place under democratic leadership, I'm done with the party. Please correct this gross negligence right now. Thanks in advance for your help. Jesse Dow 6055954749
xiaohui wang	1/4/2023 8:56	Dear IRS, I am shocked when I read the recent published list of sedens and SUVs qualify the new EV credit. The bill passed to encourage Americans to move away from a gas guzzlers to cars use clean electric energy. So, it is shocking the IRS uses a standard that rewards gas guzzlers adding a tiny electric battery pack and engine that can only sustain the SUV 20ish miles, while penalize the SUV uses pure electricity in a most efficient way, thus less the heavy battery packs nor the ICE system, with less weight. As a diligent tax payer, I would like to ask you kindly reconsider the standard to make it encouraging the vehicle manufacturer to produce more effecient vehicles using less energy, while still praticle and fun to drive. Best regards, Xiaohui Wang from NJ
Dave Gowans	1/4/2023 8:56	If the purpose of the credit is to accelerate EV adoption, it is completely nonsensical to me that hybrid vehicles that largely run on fossil fuels qualify for the full $7500 credit. In addition, I don't understand at all how a 7 seat configuration of a Tesla Model Y is classified as an SUV while a 5 seat version is not. This is especially so considering that a Ford Escape hybrid is classified as an SUV (reinforcing my first point). Thank you, Dave Gowans

Name	DateTimeReceived	Body.TextBody
Quantum Leap	1/4/2023 8:57	Please change the Tesla Model Y 5 seater as well as the Ford Mach E to an SUV status. Hilbert -- Thanks, Aaron Carlson
Jason Millner	1/4/2023 8:57	The tesla Model Y 5 seater should be included and silly that it's not from the beginning. Any and all hybrids should not be included. Jason Millner Building Engineer [cid:image001.png@01D92010.CA4B5340] 3601 Minnesota Drive [Frauenshuh_Star_CMYK_Gold] Bloomington, MN 55435 C: 612-345-0056 [Frauenshuh_Star_CMYK_Gold] Find Us…Follow Us [icon Frauenshuh]<frauenshuh.com>[icon Facebook]<https://www.facebook.com/pages/Frauenshuh-Commercial-Real-Estate-Group/156432783051678 2?ref=hl>[icon LinkedIn]<https://www.linkedin.com/company/6456686?trk=tyah&trkInfo=clickedVertical:company,idx:1-1-1,tarId:1433371818300,tas:frauenshuh%20commercial> [icon Twitter] <https://twitter.com/frauenshuhcre> Confidentiality Notice: This electronic mail transmission is privileged and confidential and is intended only for the review of the party to whom it is addressed. If you have received this transmission in error, please immediately return it to the sender. Unintended transmission shall not constitute waiver of the attorney-client or any other privilege.
Michael Schulz	1/4/2023 8:58	Dear IRS, Please change your egregious categorization of Tesla Model Y 5 seat version as not qualifying for the EV tax credit. It's just stupid, or something darker. Mike Schulz
Siva Gandi	1/4/2023 8:59	It does not make sense for ICE SUVs that adds only a range of about 25 MPG still get full rebate, while Tesla model Y with a full electric with 320 mile range is not eligible. Not sure what your policy is solving for the environment. Please fix this.
Peter Tymbel	1/4/2023 9:03	Dear IRS, Tesla Model Y 5 seater should be included in the IRS Tax Credit qualifications. The credit should only apply to pure EVs, not Hybrids. -- Peter,
Ashwin Ramachandrappa	1/4/2023 9:03	2022. The SUV classification is very subjective, this interpretation undermines the intent of Congress when they pass legislation to provide tax credit to electric vehicles. The IRS should use the SUV classification that the EPA and the manufacturer claims. A vehicle that has all wheel drive and capable of off-roading and with a common cargo compartment extending to the passenger area with foldable seats, should be considered an SUV not subjective weight requirements. The whole intent of regulation from IRS is to uphold the intent of the legislatures creating the law. Please revise your notice. Ashwin Ram Phoenix, AZ Sent from my iPhone
naveed somani	1/4/2023 9:03	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning [image.png]
chetansaip@gmail.com	1/4/2023 9:03	Need tax credits to Model Y 5 seater car.
Brett Russell	1/4/2023 9:04	Hello Concerning classification of vehicles as: A) van, pickup, SUV B) other I suggest the IRS harmonize SUV classification of specific make/models with other US government agencies, such as EPA and NTSA. As the IRS classification of which models/makes are considered SUV are different than those agencies, and the IRS criteria of classification not readily apparent, this gives the public an impression of bias which favors certain manufacturers. If a criterion is vehicle weight, this also encourages manufacturers to increase weight in order to change classification. This discourages the goal of manufacturers striving for efficiency. Best, Brett Russell
Eswar	1/4/2023 9:05	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. ~Eswar
Hong Pan	1/4/2023 9:06	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Hong

Name	DateTimeReceived	Body.TextBody
Eddie Tantoco	1/4/2023 9:06	Hi, I heard that certain EVs may not qualify for the EV tax credit which would significantly impact our families decision to purchase. I have recently installed solar on our home, partially for the benefit of replacing one of our two more than a decade old vehicles with an EV in the next 3-5 years. With a family of 5 our options are limited, and reputation and reliability are important in our decision making. The Tesla Model Y is a top contender to meet this criteria, as such we would like to provide our feedback that it is very important financially that the EV tax credit be available for this vehicle. I can personally say incentives work, as we already made the decision to install solar due to the Investment Tax Credit. Thank you for the opportunity to share our personal experience and feedback. Best regards,
Sampuran Khalsa	1/4/2023 9:07	I am quite disappointed to read the new details of which cars will qualify for the $7500 tax credit under the IRA bill. To specifically exclude the Tesla Model Y SUV smacks of government corruption. I am certainly no tinfoil hat wearing conspiracy theorist, just a normal citizen however this exclusion appears to be politicians attempting to get revenge on Elon Musk for his recent political Tweets Or perhaps it was an attempt to give a competitive advantage to companies whos workers are part of the United Auto Workers Union. Either motivation works against the stated goal of shifting our country towards sustainable energy. Please correct this glaring error. Sincerely Sampuran Khalsa
Brule River Canoe and Kayak	1/4/2023 9:08	Please change the Tesla Model Y 5 seater as well as the Ford Mach E to an SUV status in the IRA requirements. Thanks The crew at BRCR
Ash Hornbeck	1/4/2023 9:10	Not having pure EVs quality as a SUV while a hybrid with 21 miles of electric range does, reeks of corruption. The Tesla Model Y - all variants - are SUVs and qualify for the IRA $7,500 credit @ the $80k limit. Help the people regain a little trust in the IRS, recategorize all Model Y variants to they qualify at the $80k level. Thank you
Mark Jurista	1/4/2023 9:11	I am writing to recommend that vehicles such as the Tesla Model Y (5-Seat Variant) and Ford Mustang Mach-E be classified as SUVs in the electric vehicle tax credit and have an $80,000 price cap. The fact that fully electric SUVs as classified by the EPA with over 300 miles of range do not receive a tax credit, but hybrid models such as the Jeep 4xe with a range of 21 miles do. This is an outrage when considering the intention of the credit and is clearly not what was intended by congress when crafting the language of the bill. Both the Model Y and Mustang Mach-E should be classified as SUVs due to their size, capabilities, and classifications by other government agencies as SUVs. The Model Y has a spacious interior, and a large cargo area, making it well-suited for families and those who need a vehicle with plenty of room for hauling gear. The fact that the 7-seat variant is considered an SUV, but the 5-seat version misses out is ridiculous. The Mustang Mach-E also has a spacious interior and ample cargo space, as well as impressive off-road capabilities. Including these vehicles in the electric vehicle tax credit as SUVs would help to make them more accessible to a broader range of consumers, and would encourage the adoption of electric vehicles in the SUV market. It would also help to promote the use of clean, efficient transportation options, which is in line with the goals of the tax credit program. I urge you to consider this request and classify the Model Y and Mustang Mach-E as SUVs for the purposes of the electric vehicle tax credit. Thank you for your attention to this matter. Sincerely, Mark Jurista
Jeff Pyatt	1/4/2023 9:11	I am writing to express my concern and confusion over the fact that the 5-seat Tesla Model Y does not qualify for the $7,500 SUV EV tax credit, despite the fact that it is classified as an SUV by the EPA. I find it strange that the Model Y would not qualify as an SUV under your criteria, especially considering the fact that it is classified as such by a trusted and reputable source like the EPA. This situation has created a perception of corruption and has eroded my trust in the IRS and the United States government more generally. I understand that it is important for the IRS to have clear and consistent guidelines for tax credits, but I also believe that it is important for those guidelines to be fair and reasonable. I urge the IRS to reexamine this situation and consider granting the Model Y the tax credit it deserves. Sincerely, Jeff Pyatt

Name	DateTimeReceived	Body.TextBody
J bean	1/4/2023 9:11	Hello, I am the owner of a 2022 Tesla Model Y, which under these tax incentives would not qualify for any tax credit, direct payment (incentive) for my purchase. The main reason I bought an electric vehicle was, In only 6 years of driving, I have had 3 “used car” purchases of ICE vehicles which have all had multiple major either transmission or engine failures and I was sick of shelling out money. Looking for further options I realized it would be much more efficient for cost of repairs, fuel, and for my high mileage to switch to an electric vehicle. I refused to go hybrid as I wanted to make as big a positive impact towards the environment as I could. If I was going to do this it must be top of the line. I decided to purchase a Tesla, and my preference was for a family car or an “SUV” however the Model X was far out of my budget and so a crossover SUV would suffice. I strongly believe hybrids are a great alternative but should not be granted incentives over a fully electric vehicle. This is ignorant. The goal is to push EV’s and for bettering global climate standings, so why should hybrids that are in large gas powered get better incentives than a fully electric vehicle that has zero emissions? Another big issue with this bill is fully electric vehicles such as Teslas should have the benefit of being a retroactive bill. As Tesla and the owners who have purchased prior to this bill are the real pioneers towards a cleaner future and clean transport. As someone who took delivery in 2022 with a tax credit I plan to put the money towards; at home electric charging station, & solar panels. Strong consideration needs to be made in this bill on who should qualify for a credit (Tesla) and for it to be retroactive at least back into 2021. Thank you for your time,
Keith A Franklin	1/4/2023 9:12	encourage the adoption of alternative fuel vehicles, I believe it is misguided to offer this credit to vehicles that are not as efficient as battery electric vehicles. For example, the Jeep Wrangler plug-in hybrid is currently eligible for this credit, yet it can only go a maximum of 21 miles on electricity before the gasoline engine kicks in. This means that for the majority of its driving, it relies on fossil fuels and produces emissions just like a traditional gasoline vehicle. I also want to bring to your attention the issue of certain highly efficient battery electric vehicles being excluded from this credit because they have been able to keep their weight down, which has caused them to not be classified as SUVs. However, lighter weight vehicles are generally more efficient and produce fewer emissions. Therefore, it seems counterintuitive to exclude these types of vehicles from the tax credit program. Excluding highly efficient, low-emitting vehicles from the tax credit program sends the wrong message and does not effectively encourage the transition to cleaner transportation. I urge the IRS to reconsider the eligibility criteria for this credit and include all highly efficient battery electric vehicles, regardless of their weight or classification, in order to truly promote the adoption of alternative fuel vehicles. In the end inefficient vehicles which add a small battery electric vehicles may have to be included because of the language of the law. If there is any way to exclude those then that should be done. Conversely if cars in the same category that both go 100s of miles on a single charge shouldn’t have 1 excluded because the less efficient model weights more while the more efficient model weights less. Doesn’t make sense to reward the less efficient vehicles while excluding the more efficient vehicles.
Orrey Nell	1/4/2023 9:13	model Y is labeled and designed as an SUV. Doesn't matter if it is 5 seat or 7 seat. This is a blatant power trip because one political party doesn't like Elon and is upset that Tesla doesn't use union workers. Even though most Tesla employees make more money then they would if they were part of the UAW. Fix this and quit showing so much bias.
Trevor Clark	1/4/2023 9:13	To whom it may concern, I have been eagerly waiting for the price of EV’s to come down so I could afford one. It seemed like the IRS bill was the stimulus that would allow me to finally purchase one to replace my Acura RDX. I have been considering both the Tesla Model Y and the Ford Mustang Mach E. After waiting for months until 2023, I am finally ready to finalize a purchase. Except the $7,500 tax credit does not apply to either vehicle for some inexplicable reason. I heard there was a technicality on ground clearance that prevented the IRS from classifying these as SUV’s like the EPA and other organizations do. But isn’t that inherently the nature of EV’s given how important aerodynamics are? I don’t believe it’s intentional, but the technicality is preventing the purchase of EVs over hybrids and other less environmentally friendly options such as the Ford Escape or Jeep Wrangler 4xe. Please revisit these classifications to comply with the spirit of the law rather than whatever technical narrative has led you to exclude the most relevant EV’s on the market. I don’t know if this is about corruption or just an oversight, but it needs to be fixed and fixed quickly. Trevor Clark Thetrev68@hotmail.com<mailto:Thetrev68@hotmail.com> 5411 Little Creek Ct Fulshear, TX 77441
Amy Jiang	1/4/2023 9:13	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.

Name	DateTimeReceived	Body.TextBody
Tim Daugherty	1/4/2023 9:14	Hello, The Tesla Model Y 5-seater should be available for tax credits. I understand the goal of price limits, and trying to separate sedan and SUV, but it would not make any sense to exclude this car. Thank you for your efforts to make this program work. Tim Daugherty
Cole, Peter	1/4/2023 9:14	I would like to make a formal complaint about the Tesla Model Y 5 seater over $55k being excluded from the IRA $7,500 Tax credit, the Model Y 5 seater is clearly and SUV and should be treated the same as other SUVs with limit upto $80k. Many of same size and type of car from other auto manufacturers are included upto $80k limit. The IRA act was supposed to support cars made in US by US Company and US employees. I hope this is just a simple admin error which can quickly be corrected. Yours sincerely, Pete Cole
bin wu	1/4/2023 9:15	All tesla model Y under $80000 should qualify for the $7500 credit. It should be obvious.
David Rocheleau	1/4/2023 9:15	The models that qualify and those that don't make no sense. A jeep hybrid gets the credit and the model y specifically. Sent from my iPhone
Sampuran Khalsa	1/4/2023 9:16	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Please correct this error Sincerely Sampuran Singh Khalsa
Justin Wilson	1/4/2023 9:18	Hello, Please include the Model Y SUV and Mustang Mach E SUV into the list of eligible vehicles. They are both fully electric SUVs and should qualify as such. The times have changed and fully electric vehicles don't have as many parts as ICE vehicles and are lighter to increase efficiency. Penalizing modern SUVs that are fully electric and classifying them as sedans is absurd. I also think ALL hybrid vehicles should NOT qualify for this EV tax credit. I thought this tax credit's purpose was to increase electric vehicle adoption for the sake of reducing carbon emissions and providing a safe/livable planet for our children and future generations. I also think the income limit is enough to stop the ultra rich from taking advantage of the tax credit. I don't think there should be any limit on the purchase price of the vehicle for it to qualify. I think all fully electric vehicles should qualify. If a purchase cap is absolutely necessary, I think a blanket $100K purchase price limit across all fully electric vehicles should be sufficient. We need more fully electric/clean air vehicles on the road so making it easier to qualify is the best option. Rewarding vehicles that use gasoline does not help solve the problem that the EV tax credit is trying fix which is reducing carbon emissions. Please fix this as soon as possible. Thank you, Justin Wilson
Dave Maccaferri	1/4/2023 9:18	Dear Internal Revenue Service, We are writing to request that the Tesla Model Y 5 seat vehicle be included in the electric vehicle (EV) tax credit. While we understand that the gross weight of the Model Y may be lighter than some other qualifying vehicles, we believe that this should not exclude it from the credit. The Model Y is a highly efficient electric vehicle with a range of up to 326 miles on a single charge. Its advanced technology and zero emissions make it a valuable contributor to the reduction of greenhouse gases and the promotion of clean energy. In addition, the Model Y is popular among consumers and has received positive reviews for its performance and features. Excluding it from the EV tax credit would discourage its purchase and adoption, which would be counter to the goals of the credit. We respectfully request that the IRS reconsider its decision to exclude the Tesla Model Y 5 seat vehicle from the EV tax credit and include it in the list of eligible vehicles. Thank you for your time and consideration. Sincerely, David Maccaferri Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Emmanuel Poirier	1/4/2023 9:19	Hello there, I'm sending an email to share my feedback about the new tax credit qualification for the electric vehicles in the US. I've seen some electric vehicles such as Tesla Model Y that were not eligible to the 7,500$ tax credit, but an hybrid vehicles such as Jeep Grand Cherokee being eligible for the 7,500$ tax credit. I understand the rules for being eligible, but the classification still does not make sense to me. I believe the new tax credit qualification should be an incentive to all US manufacture automakers, legacy and new, to start focusing more on producing and selling vehicles that are positively impacting climate change. Unfortunately, the current state of the new tax credit qualification isn't fully align with my above statement and some very popular electric vehicles such as Tesla Model Y is not qualifying to the tax credit which will force a future generation car automaker, Tesla, to cut prices and reduced their future margins, and thus reduce their growth rate expectation and operation investment, to be competitive agaisn't its competitor that are qualified to the tax credit. It might be a good thing for the US economy to force competitiveness in such an industry, but I believe it is not align with the incentive to the automakers to invest and to focus more on vehicles that impact positively climate change. Also, enhancing competition in the US in the electric vehicles industry and align with the intention to positively influence climate change is still achievable if the IRS at least review the qualification of electric vehicles such as Tesla Model Y to be eligible to the tax credit and removing the inefficient electric/hybrid vehicles that aren't significantly positively impacting climate change based on projection scenarios and deterministic threshold.
gary switzer	1/4/2023 9:19	Please reconsider classifying the Tesla Model Y 5 seat option as a SUV for the IRA tax credit cap of 80,000. It is the perfect SUV for today's smaller families. Very few families have more than 3 children and the 7 seat version is unnecessary and impractical for them. In addition I find the inclusion of hybrid vehicles with small batteries in violation of the purpose of the IRA. Thank you for your consideration of this concern. Gary Switzer, 940 Carnes School Road, Seneca, Pa. 16346. Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
John Moriarty	1/4/2023 9:20	Dear IRS, I am writing to express my confusion regarding the new tax incentive for electric vehicles. I have noticed that the incentive includes plug-in hybrids, but it excludes the most popular EV in the world, the Tesla Model Y, which is American made. I understand the importance of incentives in encouraging the adoption of electric vehicles and reducing greenhouse gas emissions. However, it seems counterintuitive to exclude a popular and American-made EV like the Tesla Model Y from the incentive while including plug-in hybrids. I am writing to urge you to reconsider this decision. Thank you for your attention to this matter. Sincerely, John Moriarty
Bradley Johnson	1/4/2023 9:20	Please support our American company, Tesla, by adding its best selling car, the Model Y, to the IRA without any stipulations. The Model Y may not have the ride-height to qualify for an SUV, but it has more internal storage space and double the efficiency of, say, the Jeep 4xe. Excluding the Model Y diminishes the effect of the IRA by incentivizing buyers to select less efficient vehicles over more efficient ones. This does not help bring down inflationary pressures. All pure EVs, like the Ford Mach-E, should be included in the IRA, or, better yet, just scrap the IRA entirely. It is a waste of taxpayer money. Sincerely, Brad Johnson Flagstaff, AZ
Andrew Barnett	1/4/2023 9:20	Good morning, I am very familiar with electric cars and have owned several different brands of electric cars. The US government should encourage purchasing sedans over SUVs. Thus the gap for max MSRP for SUV vs sedan should be smaller. Considering most electric cars are now a mix of sedans and SUVS (crossovers), a 3rd category for crossovers would be wise, and considering some trucks will need to be much more heavy duty, and separate category for heavy duty trucks would be smart. My recommendation Sedan 55k Crossover 65k True SUV, van or small truck 75k Heavy duty truck 90k Andrew Barnett, MD Spokane, WA
snowybikeride	1/4/2023 9:21	Please support our American company, Tesla, by adding its best selling car, the Model Y, to the IRA without any stipulations. The Model Y may not have the ride-height to qualify for an SUV, but it has more internal storage space and double the efficiency of, say, the Jeep 4xe. Excluding the Model Y diminishes the effect of the IRA by incentivizing buyers to select less efficient vehicles over more efficient ones. This does not help bring down inflationary pressures. All pure EVs, like the Ford Mach-E, should be included in the IRA, or, better yet, just scrap the IRA entirely. It is a waste of taxpayer money. Sincerely, Brad Johnson Flagstaff, AZ Sent with Proton Mail<https://proton.me/> secure email.

Name	DateTimeReceived	Body.TextBody
Rodney Buckingham	1/4/2023 9:21	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I would like to add my voice to the requests for inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Rodney Buckingham
AustinS.Ellis	1/4/2023 9:21	Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit but it should be when considering that there are cars on the list that barely use electricity at all. Sent from ProtonMail Mobile
John W	1/4/2023 9:21	Dear IRS, I believe the Mustang mach-e should qualify as an SUV (sport utility vehicle) because it sporty and it is a utility vehicle having 4 doors and a hatch back. It is also available with all wheel drive. Thank you for your consideration, John Weber 609 Naples St Corpus Christi, TX 78404 PS- On another subject, I have been trying to call the IRS for over 6 months and I cannot even be put on hold because of how busy you are. Please find a way I can communicate with you be hiring more staff or setting up a call back system. Thank you!
denaliguides@gmail.com	1/4/2023 9:21	Giving a tax credit to the inefficient hybrids and other small battery vehicles directly contradicts the point of the EV tax credit. Please remove all hybrids from receiving the credit, and use EPA standards for the definition of SUV. Sent from my iPhone
Brian Merlen	1/4/2023 9:21	Hi, Model Y 5 seater is the kind of vehicle this bill was supposed to incentivize to prevent global warming. It makes no sense to exclude the 5 seater Y when the 7 seater qualifies and is identical hardware. Such strange determinations undermine the intentions of this bill, particularly when far less efficient vehicles that are plug ins are getting subsidies while still emitting more emissions than an average vehicle. Please can you at least add the model Y 5 seater on the subsidy list? It's obviously more efficient then many plugins your team included in the tax subsidy program Brian Merlen 203 559 4530 Sent from my iPhone
Ryan Leeper	1/4/2023 9:22	Mr Garcia, I'm writing express my feelings regarding the implementation of qualified electric vehicles. More importantly, exclusion of some. EVs of all shapes, sizes, weight, and use case are needed for individuals. Excluding some models due to tiny differences confuses the buyers. For example, including the id4 and excluding the model Y makes little sense to me. They're essentially the same vehicle. Giving a competitive advantage to a foreign company while a disadvantage to an American one doesn't make sense. Also, retroactively applying purchases would help many early adopters. Myself included. I purchased an EV last year from a manufacturer that had reached their limit. I had to stretch financially to make it happen, but I believe that EVs are essential in leaving my children a better world than I was. I appreciate your time reading my thoughts. Respectfully, Ryan Leeper 1733 E Messner Rd Wooster, OH 44691

Name	DateTimeReceived	Body.TextBody
ccrowley@mccrowley.com	1/4/2023 9:22	Dear IRS Policy Folks, It appears that the most energy efficient BEV the Tesla Model Y has been deemed not an SUV when the EPA, NHTSA, and even ChatGPT3 agrees the Model Y is an SUV. Specifically, it appears a mistake has been made in the classification of the Model Y 5-seater as a sedan. You also classified the Ford Mach E as a sedan. ChatGPT definition Yes, the Tesla Model Y is a mid-size all-electric SUV. It was designed to be spacious and versatile, with seating for up to five people and a generous amount of cargo space. The Model Y has a sleek and modern design, with a low profile and a panoramic glass roof that provides an airy and open feel to the interior. The Tesla Model Y is available with either rear-wheel drive (single motor) or dual motor all-wheel drive. It is not available with a triple motor configuration. The single motor Model Y has a range of up to 326 miles on a single charge, while the dual motor Model Y has a range of up to 358 miles. Both versions of the Model Y offer impressive acceleration, with the dual motor version being slightly faster due to its additional motor. I do not agree with providing a 7,500 tax incentive for Hybrid gas powered vehicles with EV only range of between 20 and 37 MPGe, while at the same time disallowing the Tesla Model Y 5-seater. The optics on this are extremely troubling. Many are claiming this is something more than a bureaucratic mistake. The simplest explanation is usually correct, In most cases, so I am sure this was just an oversight with an overzealous new hire who was able to pull something out of the context from the past. I am sure you can understand our position and would most definitely agree that Incentivizing Gas vehicles with EV tax credits is not the purpose of the legislation. Thank you for your quick handling of this matter. (just kidding I work for the government too).
Leif	1/4/2023 9:22	I am very confused as to why some of Teslas Model Y are not going to be included in the IRA $7500 tax credit. That's makes zero sense.
Eric Nygaard	1/4/2023 9:22	The categorizations of VW ID 4 AWD, Ford Mach-E, and Tesla Model Y are arbitrary and capricious. Categorization of these vehicles as SUVs should be based on clear, consistent, and well-established criteria, and align with the EPA categorizations. These vehicles should all be categorized as SUVs regardless of seat count or awd configuration. Eric
Alan Dalmon	1/4/2023 9:23	Dear Sir/Madam, I must object most strongly to the unfair treatment of Tesla vehicles in the inflation reduction Act. The model Y is clearly an SUV and should be eligible for the full 7500 USD credit. Regards, Alan Dalmon
Bee, Adam	1/4/2023 9:23	To whom it may concerned, The Tesla Model Y is one of the most efficient all electric vehicles. I am very disappointed that the 5 seat standard variant, which is a small SUV, does not get a tax credit, despite the fact it is made in America. This is a serious oversight I would like to see corrected. Thank you. Adam Bee Get Outlook for iOS<https://aka.ms/o0ukef> [cid:image512973.png@F1A05E77.548F3E1C] Adam Bee , Vice President of Business Development BAC Jessup, 7600 Dorsey Run Rd, Jessup, MD 20794, United States ABee@baltimoreaircoil.com<mailto:ABee@baltimoreaircoil.com> Mobile +1 443 790 7373 www.baltimoreaircoil.com<http://www.baltimoreaircoil.com/> [LinkedIn]<http://www.linkedin.com/company/baltimore-aircoil-company> [Facebook]<https://www.facebook.com/BaltimoreAircoilCompany> [Twitter]<http://twitter.com/CoolingIsBAC> This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version.
Cherry Huo	1/4/2023 9:23	Hello, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Happy new year ! Thank you, Cherry Ng

Name	DateTimeReceived	Body.TextBody
James McGrath	1/4/2023 9:23	I'm writing to express my dissatisfaction with the decision to exclude the Tesla Model Y SUV 5-seat configuration from the $7,500 EV tax credit. The Tesla model Y is an American made EV with an EPA range of over 300 miles. It makes no logical sense to exclude this vehicle from the tax credit while awarding a $7,500 tax credit to the Jeep PHEV which has 21 miles of electric range. In fact, the decision to award $7,500 tax credits for a broad range of PHEV's while excluding the all electric Tesla Model Y defies all logic. Please add the Tesla Model Y SUV 5-seat configuration to the list of vehicles eligible for the $7,500 tax credit. Thank you, Jim McGrath [https://docs.google.com/uc?export=download&id=16Reobhm-U8jc1VQEwtEXTK6NVSHgpPf3&revid=0B9ZLhkmW7gcMbnErdUxPbkpPL0FtTVZyZVFscmFZakFZVGJnPQ] Jim McGrath Co-Founder, SevenPoints Consulting Inc. Because passion matters... 248.730.3642 www.sevenpointsconsulting.com<http://www.sevenpointsconsulting.com/> Check us out on G2!<https://www.g2.com/products/sevenpoints/reviews>
Jim Marchbank	1/4/2023 9:23	Thank you for allowing me to submit my comments. First, I don’t think a hybrid vehicle that uses Gasoline or diesel should be allowed in the program. Secondly, I think the Tesla model Y and the Mach E should qualify for a discount. Sent from my iPhone
Charlie P Mayer	1/4/2023 9:24	Please include all variants of Mustang Mach E, Tesla Model 3 and Tesla Model Y in the vehicles allowed the full $7,500 EV Tax Credit. You know why. Thank you, Charlie P Mayer
Denis He	1/4/2023 9:24	Hi, It's insane that currently Model Y is not considered a SUV and that it's "other". Tesla is the leading EV company that right now owns more than 75% marketshare. This is the best selling vehicle of that group and it will hurt Americans if it doesn't qualify. It's literally saving lives. The purpose of the bill is to save Americans money for good American made products. Tesla has always been American focused instead of other companies that put their factories offshore. Give Model Y the SUV status it deserves. Save American lives and save American money. Bring jobs back by giving this classification. Regards, Denis
tucsonhybrid@gmail.com	1/4/2023 9:24	I am writing this as a current Tesla owner who will not be impacted by this particular rebate for the Tesla Y but I will be purchasing future Tesla Models and I would like to express my dismay at the leaving out of Tesla Y from the SUV class because of its failing to weigh a bit less that other SUVs. My vehicle travels 330 miles one charge and does not use gas at all. I charge primarily at home using Tesla PV panels on my roof and I have Tesla Powerwall to store the energy I use. I connect to the electric grid in Tucson only to be secure enough to have additional electricity for it and when the sun does not provide enough electricity for my home and that is rare. I usually send extra electricity to the grid. I am dismayed that Congress and the IRS and the President, all of whom I have voted for as a Democrat have missed the point with this IRA by leaving Tesla out when Tesla had led the way with the EV roll out. I will never buy another vehicle other than Tesla because I have searched, driven them and believe they are all inferior with or without a rebate and find it very unfair that the government is not including them in the rebate program. I am 66 and retired. I was a Lieutenant in the NYPD and was and still am in a union and am very disappointed that my government has unfairly done this. Carol Sciannameo
David Griffin	1/4/2023 9:24	Dear Andres Garcia, I was disappointed to learn that Tesla's most popular vehicle, the Model Y 5-seat SUV, is NOT being categorized as an SUV as it is by virtually every other organization, including the EPA and NHTSA sites. This excludes it from the $7,500 tax credit due to the different price caps for SUV vs non-SUV. The fact that the 7-seat version does quality is odd, as it's the same exact vehicle with an additional option. Meanwhile, other 5-seat cars of similar size *ARE* included, and worse, other cars that only get 20 miles of electric range, like the Jeep Wrangler, are also included. To me it makes no sense that the government would incentivize the purchase of a 20-mile range Jeep Wrangler over the 320 mileModel Y, the safest and most efficient family SUV on the market. Please revise the tax code to classify ALL Model Y as SUV, whether that means decreasing the weight requirement, or using some other metric to classify SUV vs non-SUV. Thank you kindly. Sincerely, David Griffin 6123 MetroWest Blvd Unit 108 Orlando FL 32835

Name	DateTimeReceived	Body.TextBody
Josh Archer	1/4/2023 9:24	I am writing about your designations of SUVs for the EV tax credit. It does not seem like you have a rhyme or reason on why something was designated SUV or not. Tesla's are merely designated SUV by number of seats, but others are not. Having large number of seats doesn't make a vehicle a SUV. Thank you, Josh Archer
Maurice E.	1/4/2023 9:24	Dear sirs, I'm writing to express my concern that the Tesla Model Y 5 seater is not included in the $7500 IRA incentive. Please add the Tesla Model Y 5 seater to be included and qualified for the IRA $7500 tax credit. It's absurd to me that hybrids with only 20 miles range qualify but Tesla being the most efficient EV doesn't qualify for the $7500 tax credit. Please add Tesla Model Y to qualify for the tax credit. Thank you, Maurice Emma
Tom Douglas	1/4/2023 9:24	Please allow the Tesla model Y the entire vehicle tax credit up to the SUV MSRP maximum. To not do so punishes innovation and the use of lightweight, efficient materials in vehicle construction. -Tom Douglas
MARY LOVE	1/4/2023 9:24	To whom it may concern: It makes no sense to me that the Tesla model Y 7-seat configuration qualifies for a tax credit while the 5-seat configuration doesn't. It's the same car with two extra seats crammed in. Not any larger and no more an "SUV" than the 5-seater. How do you define an SUV anyway? The government should be transparent about how and why they make their rules. Such vagaries leave most of us to suspect that special interests are controlling the decisions. Thanks much, Mary Love Mary Herbert Love Charlotte, NC 704-287-9042 mhlove@me.com<mailto:mhlove@me.com>
Youlan Rousseau	1/4/2023 9:24	Dear IRS, I think the Tesla model Y should be able to qualify the full $7.5k credit base on the comparison between the Model Y and the less GREEN, hybrid Ford Escape PHEV and Jeep PHEV that do qualify for the full credit. [cid:0c90OCiehKtdCWerXPaz] [cid:00d115dc-6c0f-46e6-b157-b18e5351aae1] Best regards, Youlan Rousseau Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Tim Quick	1/4/2023 9:25	Dear IRS, I am writing to express my disappointment with the decision to remove the Tesla Model Y 5 seater from the planned EV tax credit. As a consumer who has been considering purchasing this vehicle, I was counting on the tax credit as an important factor in my decision to buy electric. The removal of the Model Y from the credit list significantly changes the financial calculations for me and many other potential buyers. It undermines the incentive for consumers to switch to electric vehicles and hinders the progress towards a cleaner, more sustainable transportation future. I understand that the tax credits must be administered fairly and within the confines of the law. However, I urge the IRS to reconsider this decision and to find a way to include the Model Y in the EV tax credit program. Thank you for your attention to this matter. Sincerely, Tim Quick

Name	DateTimeReceived	Body.TextBody
Stephen Randall	1/4/2023 9:25	ATTN: Andres Garcia Internal Revenue Service Room 6526 - 1111 Constitution Avenue NW Washington, DC 20224 Re: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). As a taxpaying citizen of the USA, I would like to kindly encourage you and your colleagues to reconsider your initial evaluation of the vehicles that qualify for the new electric vehicle credit. At a minimum, information should be shared with the public as to the exact criteria used to determine which vehicles qualify and which do not. There are some extreme examples of perceived inequalities in the selection of qualified vehicles published by the IRS. For example, the Jeep Wrangler which uses an ICE engine gets only 20mpge and has only ~21 miles of range on electric power qualifies, while vehicles like certain models of the Ford Mach E and Tesla Model Y which are true EVs with hundreds of models of range do not qualify. There are other examples like this that show me as a taxpayer that the true nature of the tax inventive bill is not being followed as intended. This is not encouraging a shift from Gas Power to Electric Power nor is it providing an incentive to car manufactures to produce better and more efficient alternative fuel vehicles. I would like to understand why I can buy a five-seat version of the gas-guzzling Jeep Wrangler and get a tax credit but if I buy the highly efficient five-seat version of the Tesla Model Y I get no credit. Our planet needs you to get this right. I appreciate your time and humbly hope you will reevaluate the application of this tax credit so that it meets the true intent of the use of our tax money.
Doug	1/4/2023 9:25	I am writing to you today because I think it is ridiculous that full EVs like the Tesla Model Y & Ford Mach E do not qualify for the EV tax credit while inefficient plug in hybrids like the Jeep & Ford Escape, with tiny batteries do qualify.
Chetan Sai	1/4/2023 9:26	Need tax credits to Model Y 5 seater car. Thanks Sai Chetan Pothula (408) 203-3323
GMail	1/4/2023 9:27	Tesla Model Y 5 seater should be classified as an SUV. Best, Chase Heibel
Chas Evans	1/4/2023 9:27	Dear IRS, I'm writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It's unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y (5 seater). As a taxpayer and concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRA to reconsider this decision and ensure that the tax incentive is fairly applied to all elective vehicles, including the Tesla Model Y. One way to do this would be to categorize vehicles using the same criteria as the EPA and NHTSA, which would classify the Tesla Model Y (5 seater) as a SUV, making it eligible for the tax credit. Sincerely,
Kody Duck	1/4/2023 9:27	Tesla Model Y 5 seaters should be included in tax credits or no electric vehicle should be. The distinction here to try to punish Elon is disgusting. That or better yet, get rid of tax credits for cars all together and give the tax payers their rightful money back so they can vote with their dollars. -- Kody Duckwitz 208-521-1587 kaduckwitz@gmail.com<mailto:kaduckwitz@gmail.com>

Name	DateTimeReceived	Body.TextBody
B hollar	1/4/2023 9:27	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, William Hollar
hohyuk lim	1/4/2023 9:27	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerened citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including Tesla Model Y. Sincerely, David Lim
Ryan	1/4/2023 9:27	I find the guidelines posted regarded tax incentives for EVs to be completely irrational. A hybrid should not receive the same incentive as an EV. Furthermore, the Tesla Model Y should be considered an SUV. Since when was making a mass-efficient, and thus energy-efficient vehicle something to punish? A hybrid jeep with 21 miles of electric range gets a $7500 tax credit while a Tesla model Y with 330 miles of electric range gets nothing. How does this make sense within the stated goals of the IRA which is to reduce our overall carbon emissions and make a push towards all-electric vehicles? Please make reasonable changes to this policy that align with the act's intended purpose. Thank you
Levon Karayan	1/4/2023 9:27	Please reconsider current distribution. All Tesla Model 3/Y should be included.Model Y should have max grant. None of the hybrids should be included. Levon Karayan US Citizen
Rolando Velez	1/4/2023 9:28	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.

Name	DateTimeReceived	Body.TextBody
neal.terpstra@gmail.com	1/4/2023 9:28	I believe that you should immediately change the seemingly arbitrary rules about what qualifies for the $7500 tax credit. Tesla's Model Y 5-seater currently is not considered an SUV by the IRS (even though it is an SUV according to the EPA) and therefore gets no tax credit due to it being over the $55k cutoff as a sedan. This makes no sense and should be changed. The claimed purpose of this tax credit was to incentivise electric vehicle adoption for the good of the environment. You fail to do that when one of the most efficient, most American EVs gets excluded. Respectively, Neal Terpstra Littleton, CO
Ray Chen	1/4/2023 9:28	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle(model Y is one of the most efficient EV in the market) and against consumers' interests and intention of the tax credit. Your consideration of this matter is highly valued. Yours sincerely, Yi Wei -- Best regards, Yi Wei
Pickett, Matthew	1/4/2023 9:29	Guys, I think the Tesla Model Y 5 seater should be included in the IRA. It seems crazy that a PURE SUV BEV is not included at this point. Please amend. Thank you. Regards, [cid:image012.png@01D64A11.364F1460]<mailto:matthew.pickett@stifel.com> [cid:image013.png@01D64A11.364F1460]<http://www.stifel.com/> [cid:image014.png@01D64A11.364F1460]<http://www.kpmcwealthadvisorygroup.com/> This message, and any of its attachments, is for the intended recipient(s) only, and it may contain information that is privileged, confidential, and/or proprietary and subject to important terms and conditions available at http://www.stifel.com/disclosures/emaildisclaimers/. If you are not the intended recipient, please delete this message and immediately notify the sender. No confidentiality, privilege, or property rights are waived or lost
Ling Zhong	1/4/2023 9:30	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Barry and Jackie Schiff	1/4/2023 9:30	Seems to me your interpretations goes against common sense, the spirit of the law, global environmental and American interests. Having Tesla model y's excluded from 80k limit (except for seven seat config) while made in Mexico phevs are included is completely wrong on so many fronts. This sure looks like a buddy subsidy system vs. a cohesive coherent policy. Barry Schiff
Shawn LeBaron	1/4/2023 9:30	Thank you for taking comments. In the simplest of terms, the bill is designed to increase electric car use to help reduce pollution from gas cars by encouraging the shift to more efficient vehicles. However, by calling one car a SUV and not another car a SUV which is clearly a SUV because of ground height is having the exact opposite effect. The Jeep hybrid will get a $7500 rebate to encourage people to buy a vehicle which is not helping reduce pollution. Meanwhile the Tesla Model Y with 5 seats and the Mach E are given the Non SUV rebate cap, even though they are exactly what the bill was trying to encourage people to transition to. If both cars simply raise the cars up by an inch or so, they would quality as a SUV, but get less millage. Makes no sense. At the end of the day, something so simple should be able to get done for the American people. We are watching in amazement that our government continues to do such stupid things at our expense. Thank you for taking time to hear me. Shawn [https://s3.amazonaws.com/uploads.wisestamp.com/42566d81e64f0b16699236b546c5e7e1/1351977289.png] Shawn LeBaron Contact me: [Skype] shawn.lebaron

Name	DateTimeReceived	Body.TextBody
Colin	1/4/2023 9:30	I am writing to comment on electric vehicle tax credit qualifications. Many popular and modestly priced EV's are ineligible for the credit due to them not being classed as SUV's. The IRS should not be encouraging consumers to buy SUV's when sedans are suitable. The major goal of EV adoption is to reduce carbon emissions and driving sedans over SUV's is a major part of this. In addition many vehicles have some trim levels classed as SUV's and some not even though the trims are physically identical and the only difference is software, seating surfaces etc. I would like to see a flat $80,000 limit for every ALL-electric vehicle. Hybrid vehicles should be given a lower tax credit. For example the Jeep hybrid has a paltry 21 miles of electric range and gets only 20mpg from the gasoline engine. Vehicles like this should not be classed the same way as all-electric vehicles. Thank you for your consideration. Regards, Colin MacLean
Jeff Anderson	1/4/2023 9:31	As I read the ruling regarding the Inflation Reduction Act's EV tax credit information available on the IRS website (https://www.irs.gov/credits-deductions/credits-for-new-clean-vehicles-purchased-in-2023-or-after and https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after), I was astonished that 100% battery-electric vehicles such as the Ford Mustang Mach-E and Tesla Model Y do not meet the criteria for a $7500 tax credit. They are marketed and sold as "Sport Utility Vehicles," yet the 5-seat variant of the Model Y and all variants of the Mach-E are considered "other vehicles" rather than SUVs. NHTSA's website also categorizes the Tesla Model Y 5-Seat variant and Ford Mustang Mach-E as SUVs. So, on one hand the government is stating that these two vehicles are considered SUVs when they perform safety testing upon them; tests that also then determine the cost of state-mandated private insurance coverage, yet do not consider them as "EV" enough to qualify for the $7500 EV tax credit. Please explain this. Either they are Electric Vehicle SUVs and therefore qualify at the $80,000 limit, or they are 'Other' Electric Vehicles are therefore are NOT considered SUVs. NHTSA will need to retract their safety rating, retest them as sedans, and have private insurance recalculate their actuary tables. Which is it? Furthermore, the spirit of the IRA's EV tax credit should not be to give Gasoline-powered vehicle purchases any credit, yet plenty of Hybrid-powertrain vehicles qualify. Hybrid vehicles have gasoline tanks that require refined petroleum products to achieve their advertised range. These hybrid vehicles, which require gasoline, contain only a fraction of the battery capacity of 100%-battery electric vehicles, like the Tesla Model Y and Ford Mustang Mach-E. Please explain this as well. Why would a tax credit specific to Electric Vehicles provide ANY incentive for a hybrid? I don't believe this to be in the spirit of the IRA EV credit. I could put a tin-foil hat on and posit that the "American" auto industry has lobbied against including Tesla's vehicles (which, ironically, are the most American-made vehicles of 2022) and lobbied for including hybrid powertrains because the manufacturers believe they will sell more vehicles to consumers who do not wish to go all-electric but wish to cash in on a tax credit not meant for them. I will give this the benefit of the doubt, as I realize this could be a misunderstanding, and revisions to the list of applicable vehicles could be altered in the next several days. I certainly hope it is; the future of American Automobiles is Electric, whether oil-and-gas lobbyists or "Legacy" automotive manufacturers want to admit it. Since I brought up that the Tesla Model Y is the #1 American-Made Car according to cars.com<http://cars.com> (https://www.cars.com/articles/2021-cars-com-american-made-index-which-cars-are-the-most-american-437020/), I would also like to see an independent report published stating how each vehicle in the list gained status for either full or partial credit. Because taxpayer money is being used to fund this credit, it is essential to show transparency into why this credit is being given out and on what grounds it should be included and excluded during a purchase.
Charles Florence	1/4/2023 9:31	Tesla model Y should qualify for EV tax credits, the government should not be in the business of picking winners and losers. Respectfully, Charles Florence
Harrison G	1/4/2023 9:31	Dear Mr. Garcia, I am writing to express my deep concern and disappointment regarding the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. Specifically, I object to the seemingly arbitrary exclusion of the US-manufactured Tesla Model Y from the SUV category. I understand that the purpose of this credit is to incentivize the purchase of vehicles that are environmentally friendly and promote energy independence. However, it seems that the exclusion of the Model Y from the SUV category does not align with these goals. The Model Y is a highly efficient and environmentally friendly vehicle, and it is produced by a US-based company. On the other hand, many of the vehicles that are currently eligible for the credit are largely manufactured outside of the US and have much worse environmental profiles. I urge you to reconsider the exclusion of the Model Y from the SUV category and to align the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure with the stated goals of promoting energy independence and environmental sustainability. Thank you for your attention to this matter. Harrison Gold
Q L	1/4/2023 9:31	Dear IRS, I am writing to express my concern about the Inflation Reduction Act EV and its impact on the Tesla Model Y. While the EPA and NHTSA classify the Model Y as a SUV, it is currently not being treated as such under the Act's $80,000 cap. I believe this is unfair to the taxpayers who want to purchase this vehicle, as it does not accurately reflect the true value of the Model Y. There are 2.5 millions car accidents happening every year and a lot of people die, get injured, disabled and all I want is to keep my family safe on the road. The Model Y has numerous safety features that make it highly desirable to many consumers. In fact, it recently saved the lives of a family of four when the car fell off a 250-foot cliff. This demonstrates the value and importance of this vehicle, and it should be treated as such under the Act. I urge the IRS to reconsider its classification of the Model Y and to include it under the $80,000 cap. This would be fair to the taxpayers who have invested in this vehicle and would more accurately reflect its true value. Thank you for considering my concerns. Sincerely, Levi Le

Name	DateTimeReceived	Body.TextBody
Eric Stuedemann	1/4/2023 9:32	I am writing to you to express feedback on the recent Inflation Reduction Act EV tax credit. Like many others I have issues with the eligibility of certain vehicles that qualify for this tax credit. The methodology used feels inconsistent. Why is a five seat Tesla Model Y not considered an SUV when a similar sized PHEV Ford Escape that also seats five is eligible for the SUV credit price limits? Also why adding two extra seats magically make the Model Y an SUV when it's literally the same sized car? This tax credit is designed to encourage EV ownership and it should have mechanisms to encourage pure EV purchasing vs PHEV that have extremely limited electric ranges. Please reconsider the eligibility of vehicles to make it easier to understand and fair across the board. Thank you.
beBackLater	1/4/2023 9:32	Dear IRS, I am writing to express my concern about the fairness of the Inflation Reduction Act (IRA) and its treatment of electric vehicles like Tesla's Model Y. It does not make sense that a gasoline hybrid Jeep can qualify for a tax credit under the IRA while the Model Y, which is a fully electric vehicle, does not. This seems to be a clear example of the IRA unfairly favoring traditional fossil fuel-powered vehicles over electric ones. Also, the fact that the 7 seater Model Y qualifies because it's heavier & less efficient, just shows how poorly thought out the rules for qualifying for an SUV are. The model Y needs to be ~250lb heavier to qualify, so should companies like Tesla add a few cement blocks to the bottom of the car so they qualify? Of course not but this illustrates the insanity of it all. The Model Y is a highly efficient and environmentally friendly vehicle, and it should be recognized and incentivized as such through the IRA. On the other hand, gasoline hybrid vehicles, while somewhat more efficient than traditional gasoline vehicles, still contribute to air pollution and carbon emissions. I urge the IRS to reconsider its treatment of electric vehicles in the IRA and to consider the environmental and public health benefits of promoting their adoption.I fear the U.S. is falling behind & it's partially because of silly rules like this. Thank you for considering my concerns. Sincerely, Brian Baccarella
David Schlachter	1/4/2023 9:32	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the
Blaze Fabry	1/4/2023 9:33	I think US taxpayers money should be spent on helping DOMESTIC companies not foreign imports. Don't subsidize foreign car manufacturers using US taxpayers dollars. Also, it's not right that a Tesla Model Y or Model 3 is not qualified. These cars are made in the USA, designed in the USA, great for the environment. Pure EVs, no carbon footprint! Please help Ford, GM and Tesla, Rivian and Lucid not VW, KIA or Hyundai. Thank you, A US Taxpayer.
Chirag Patel	1/4/2023 9:34	https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235 I understand the IRS has generally viewed GVWR as a way to delineate vehicle classes. But with the advent of EVs, the goal is to actually reduce the Vehicle Weight, which is a large part of the GVWR. Here, I think the IRS should dispense with GVWRs and consider Crossovers as SUVs similar to the list of approved vehicles like the Audi Q5 PHEV, Ford Escape Hybrid Plug-In, etc. In return, Plug-In Hybrids are not EVs. They should NOT qualify for the EV rebate. These should be Battery Electric Vehicles ONLY. Here, if the IRS wishes to use the Cubic Volume of space inside the vehicle and Occupant Load as a way to define classes, it can. IE 76.2 cubic feet of cargo space behind the front seats for the Tesla Model Y and up to 7 passengers. These should qualify as SUVs.the VW ID.4 has 64.2 cubic feet, these should qualify as an SUV. The Ford Mustang Mach-E has 59.7 cubic feet of cargo volume behind the first row. This should qualify as an SUV. The Tesla Model 3 due to its dedicated trunk is considered a Sedan and has a maximum Cargo Volume of only 22.9 cubic feet. These are limited to $55,000. Plainly speaking, if it has a hatch it's a CUV/SUV. If it has a trunk, it is a Sedan. No one cares about GVWR in a world where cars are more efficient with less weight and safer for everyone on the road in an accident with less mass. These IRS rules should incentivize the proper things, not manufacturers

Name	DateTimeReceived	Body.TextBody
W K	1/4/2023 9:37	To whoon it may concern, Why are hybrids receiving an EV tax credit that have 5 seats and similar square footage interior room and width and length as the 5 seater Tesla model Y pure EV that gets 330 miles of range at 117 mpge? Everyone knows that the model 3 is the sedan and the Model Y is the crossover SUV even the EPA. I've voted democrat my entire life but this is the final straw. I'm no longer a Democrat and won't vote for any Democrat in the future. If the Democrats actually cared about climate change and America, they'd wouldn't do everything they could to keep screwing with Tesla, the one company that has done the most to combat climate change and it's vehicles are the most American made cars. Please reverse this decision and I might reconsider not voting Republican. Or email me the reasons why. Call or mail a response please, I'm shaken and so infuriated and need a response. Very respectfully, William Kelly 19 Glenview Ln, Belfast ME 04915 (213) 261-0388
Brandon Lewis	1/4/2023 9:38	Why does adding a 3rd row of Seats to the Model Y qualify it for SUV credits? Isn't it the same car as 2 row Model Y? Is this tax bill just made to exclude most of the affordable Tesla cars? Is there a way to fix this?
Robby Donaldson	1/4/2023 9:38	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Robby Donaldson
Micah Schehl	1/4/2023 9:38	want it to qualify for tax credits. The tax credit will do much more good for everybody if it does not apply to luxury cars, such as the Tesla Model Y 5-seater. People who want to buy much more expensive cars do not need the tax credit. Elon Musk is asking his fan base to make comments in support of the tax credit applying to his company, which, is just to help himself, but the point of the tax credit is to help Earth. One adjustment compromise would be to give full tax credit at $55,000 for a 5 seater, and then linearly reduce it to $0 tax credit at around $70k. This can help motivate Tesla, and any other, luxury 5 seater EVs manufacturers to find ways to lower their price. The other adjustment compromise would be to create a formula based on msrp of car versus its efficiency, with an extra incentive for not using rare earth elements, also factoring in the expected life of the car and batteries. If a luxury car can make their car’s efficient enough to justify their high msrp, then the tax credits should apply to them. Thanks, Micah Schehl
Yun-Ta Tsai	1/4/2023 9:38	The decision of excluding Tesla Model Y Five Seater from EV tax credit seems to be arbitrary and defeat the purpose of the original IRS bill — encouraging transition to EV, supporting American job — while sending the tax payer to bail out other auto makers who makes polluted hybrids that only runs 30miles on the battery. This is not the tax credit to encourage EV competition. Frankly, it disgusted me. Please grant Tesla Model Y five seater, the most American made SUV full tax credit. Yun-Ta Tsai 124 Craig Way, Los Gatos, CA
Christopher Shea	1/4/2023 9:38	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Mdel Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Christopher Shea

Name	DateTimeReceived	Body.TextBody
Kevin Morris	1/4/2023 9:38	Dear IRA, I'm very disappointed with the way the new IRA is handled. I do not understand why or how the most built car in America, Tesla Model Y, an electric SUV, is not getting the tax credit for an SUV as a five-seater when other SUVs are as 5 seaters. It is rumored that this is due to weight, as the Telsa Y is too light. Lighter is more efficient and is better for the environment. There is no definition of an SUV that includes it must be over 6000 gross that I know of. Per IRA below you should follow the EPA which has the Y as a small SUV. Why we are subsiding less efficient cars made in Mexico more the America is truly terrible. (11) Manufacturer's suggested retail price limitation.-- ``(A) In general.--No credit shall be allowed under subsection (a) for a vehicle with a manufacturer's suggested retail price in excess of the applicable limitation. ``(B) Applicable limitation.--For purposes of subparagraph (A), the applicable limitation for each vehicle classification is as follows: ``(i) Vans.--In the case of a van, $80,000. ``(ii) Sport utility vehicles.--In the case of a sport utility vehicle, $80,000. ``(iii) Pickup trucks.--In the case of a pickup truck, $80,000. ``(iv) Other.--In the case of any other vehicle, $55,000. ``(C) <> Regulations and guidance.--For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance as the Secretary determines necessary for determining vehicle classifications using criteria similar to that
Saunak Shah	1/4/2023 9:38	Good Evening, I'm writing to get clarity on the claim that Plug in hybrids that only have 20ish electronic range are receiving the new $7500 EV credit. (I.E. Jeep). I hope this is false, but if true, I presume IRS will correct. This would be just another abuse of a tax credit if not corrected. Additionally, I understand Tesla Model Y SUV will not qualify for SUV range due to 200ish pounds lighter than guidelines (same goes for Ford Mach E). I presume this is also made an error and SUV vs Sedan classification should meet made on useful space and body type and not being more efficient with less weight. Thanks for opportunity to comment, and I hope to see corrections if above statements are accurate. Sincerely, Concerned US citizen Saunak Shah Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
martin russell	1/4/2023 9:38	Fix this corruption that doesn't include the model y
Jon Swenson	1/4/2023 9:39	I just wanted to voice my concern about the way the requirements for which vehicles get classified as an SUV or a passenger car, and what cars qualify. Tesla Model Y is and SUV. I do not believe a 7 seater should be classified as an SUV and a 5 seater of the same vehicle should be classified differently. They are both SUVs and should qualify for $7500 with a vehicle cost of $80,000 or less. There are many other SUVs that only have 5 seats that are qualified if under $80,000. Many of those appear to qualify based on ground clearance??? Seems like different rules for different brands... It should be equal across the board. Also, I don't agree with all the hybrids getting the full credit. I would support a smaller credit of maybe $2000 to $3500. Vehicles getting 20 to even 60 mpg should not be getting the same or more that those getting over 100 mpge. These hybrid models also waste much needed battery resources that could be helping the USA transition faster away from fossil fuels if they were incorporated into pure EVs.
Bret Tucker	1/4/2023 9:40	I am writing as a concerned citizen to request you reconsider how the automobile qualification criteria for IRA tax credits. Of note, it is most concerning that neither the Tesla Model Y (5 seat) or Ford Mach-E SUV's are not qualified as SUV's according to the IRS specifications; while both are categorized as SUV's by the EPA and NHTSA. As frustrating as the omission of the Ford and Tesla vehicles; is the inclusion of Plug-in Hybrid Vehicles. These vehicles offer substantially less electric driven range than their Battery EV counterparts and do little to transition the public to the future of electric vehicles. This truly seems like a misplaced allocation of taxpayer funds and inconsistent with the original intent of the IRA. As a concerned citizen I urge you, at a minimum, to include the aforementioned vehicles in the list of qualified vehicles to ensure the public has all options on the table when considering the purchase of their next vehicle. Thanks Bret Tucker
Potato Peeps	1/4/2023 9:40	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. 发自我的 iPhone
Frank Hedges	1/4/2023 9:40	specifically request that an all electric SUV tesla Model Y 5 seater qualify for the tax credit. I do not want to purchase a gas vehicle and this vehicle is what I am interested in purchasing. Thank you, Frank Hedges

Name	DateTimeReceived	Body.TextBody
Duncan Aronstein	1/4/2023 9:42	E, are not qualifying due to not being considered SUVs. Moreover, something as small as opting for the third row option on a Tesla Model Y puts it in the SUV category and makes it eligible for the tax credit. I believe that these two models, which most consider small/midsize SUVs, along with other fully electric vehicles in this class, should be eligible for the tax credit up to the SUV price limit of $80,000. Fully electric cars are still quite expensive to produce and it is my understanding that this tax credit exists to help manufacturers push through the more expensive esrly stages of EV adoption. Therefore this bill should prioritize all-electric vehicles and accommodate them, within reason, as much as possible. Thanks for considering my thoughts, -Duncan Aronstein
Luis Vargas	1/4/2023 9:42	Dear Mr. Andres Garcia, I have been trying to understand the rationale behind the fact that some variants of the Ford Mustang Mach-E and the Tesla Model Y do not qualify for any incentives from the Inflation Reduction Act. As a citizen who worries about about climate change and the future of our economy, I am frankly upset to see some vehicles that use fossil fuels will benefit from the IRA, while the two I have pointed out - which are 100% electric and emissions free - will not. Please correct this evident mistake as soon as possible or enlighten me on the fundamentals behind this blatant injustice. Sincerely,
Jingying zhang	1/4/2023 9:42	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Hardik Desai	1/4/2023 9:43	Hi, Ford Mach E & Tesla Model Y are two of best BEV SUV one can buy today. The way electric cars are made efficient is by reducing weight of the car. This increases the efficiency of the battery and the range. Not qualifying Ford Mach E & Tesla Model Y due to weight limit is absurd application of the IRA credits when these credits would be made available to hybrid SUV with minimal battery size which in fact pollute the air. Additionally, EPA classifies both of these cars as SUV for additional reference. Thanks, Hardik
Charles Scott	1/4/2023 9:43	The Inflation Reduction Act has a stipulation where Full Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these rules are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA and NHTSA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This error not only impacts Tesla but other automakers as well - Ford for example. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Proposed Solution:
Jarek Waldron	1/4/2023 9:43	As a tax payer I am not okay with subsidizing Hybrid vehicles. Hybrid vehicles should be removed from the tax credit altogether. Also, the Tesla Model Y 5 seater does not qualify. Why? Because Tesla made and efficient vehicle under 6,000lbs? The current conditions of the tax credit does not incentivize building an efficient fully electric vehicle and actually incentivizes a less efficient one.
jackwlam@gmail.com	1/4/2023 9:44	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Jack W. Lam

Name	DateTimeReceived	Body.TextBody
Trystan Magnuson	1/4/2023 9:45	Andres Garcia, Considering the purpose of the plug-in electric vehicle credit, it seems most helpful to promote smaller, more efficient vehicles such as the Ford Mustang Mach-E and the Tesla Model Y using the credit than it does larger vehicles such as the Rivian R1S or larger 3 row SUVs. If we could use the credit to promote smaller, more aerodynamic, more efficient vehicles, this will: * Keep the average American more financially secure as less spending is directed towards energy, maintenance, and initial purchase price. * Reduce the required energy production required to live a great American life, which reduces the impact upon our natural resources as well as aiding energy security. * Promote American manufacturers to build vehicles that will be meaningful to sell overseas, thereby increasing American competitiveness and reducing the trade deficit. (Most countries overseas are not interested in larger vehicles such as the F-150 or Rivian R1S because of the cost and the size). Please reconsider what vehicles should qualify for the tax rebate to promote American security and ideals. I appreciate the time you have taken to read this note. Trystan Magnuson Engineer
Joe Q	1/4/2023 9:45	To whom it may concern: To help folks into EV's, can you please include tax breaks for those willing to invest in the future and spend more on ANY new electric vehicle? Why make it so confising and difficult. Disqualifying Model Y and Mach E doesn't make sense at all. Please review this again!!! Thank you. Joseph Q.
William Gallagher	1/4/2023 9:45	Hi – I am emailing you in regards to the EV incentives that began at the beginning of this year. As a current Tesla Model Y owner I find it unfair that other vehicles are getting a tax credit for a higher MSRP limit when all the vehicles listed below are roughly the same size. I am an EV enthusiasts and am constantly looking into all the new cars that companies are coming out with to help the world transition to clean energy. I feel this lower limits placed on Tesla is only going to hinder the transition for a clean future. I would advise the IRS to serious reevaluate their criteria in regards to setting MSRP Limits. Just based off the current limits below I would support the Tesla Model Y limits being raised to $80,000 across the board on all vehicles. [cid:image002.png@01D92013.8ACBCDA0] [cid:image003.png@01D92013.8ACBCDA0] [cid:image004.png@01D92013.8ACBCDA0] [cid:image005.png@01D92013.8ACBCDA0] [cid:image006.png@01D92013.8ACBCDA0] Will Gallagher Vice President of Construction Gallagher Asphalt Corporation www.gallagherasphalt.com<http://www.gallagherasphalt.com/> 18100 S. Indiana Avenue<x-apple-data-detectors://10/1> |Thornton, IL 60476<x-apple-data-detectors://10/1> Direct: 708-799-9758 Cell: 708-878-8537 [cid:image001.png@01D9200E.C7D7F430]<https://www.gallagherasphalt.com/>
Brian David Bruns	1/4/2023 9:45	incentivize electric cars. Hybrids are not electric cars. When a Jeep that gets maybe twenty miles of electric propulsion gets $7500 off, but a Tesla Model Y with hundreds of miles of electric does not, something is wrong. I understand that hybrids might be included to help legacy automakers transition to all electric, and that's great, but if a car is fully electric with massive range, it should be included! I can think of no tangible reason whatsoever why a fully electric car is not included. Indeed, regarding Tesla's Model Y, many five seat options are exempt, but a seven seat option is not. This appears to be an issue regarding categories perhaps based on total weight. If so, that's a poor decision. A five seater with low range gets the incentive, but not the five seat with longer range. Yet the seven seater with whatever range gets the incentive. It's confusing and undercuts the entire purpose of the incentive. In summary, it's simple: an all electric car should get the incentive for electric cars. Brian David Bruns Bestselling Author
Jeremy Eaton	1/4/2023 9:46	Hello, Please reconsider including all Tesla Model Y vehicles as being classified as an SUV regardless of number of seats. The model Y was designed and built as an SUV version of Tesla's sedan - the Model 3. The intent of this tax incentive is to help America transition to sustainable transportation and what better way than to provide increased access to a 300+ mile, all electric, made in America vehicle such as the Model Y. Thank you, Jeremy
Steven	1/4/2023 9:46	Dear Andres Garcia, I am writing to request that the Tesla Model Y 5-seat variant be eligible for the $7,500 tax credit. As you know, there are many hybrid vehicles on the market today with barely any electric range that are eligible for a tax credit. By comparison, the Model Y is a more advanced vehicle with an electric range of up to 315 miles, and it has superior performance and safety features. It would be unjust to exclude the Model Y from receiving the same tax credit as less advanced hybrid vehicles. The Model Y is a more efficient and sustainable vehicle that would benefit from a tax credit in order to encourage more people to make the switch to electric vehicles. Thank you for your consideration. Sincerely, Steven Zvonek

Name	DateTimeReceived	Body.TextBody
jnf353@126.com	1/4/2023 9:48	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Best regards, Mingyue Mi
Michael Cooning	1/4/2023 9:49	I don't feel in it's current form it is not fair in its application of the credits. Definitely not right when a Ford Mustang Mach E and Tesla Model Y, 5 seat get no credit and Plug in hybrids like Jeep who have gas motors plus minimal battery range get the full $7500 credit. Don't think that's keeping with the intent of the IRA to encourage conversion to electric vehicles. The EPA considers both the Ford Mustang Mach E and the Tesla Model Y SUV's and therefore should come under the $80,000 cap and not $55,000. Thanks, Michael J. Cooning mcooning@gmail.com<mailto:mcooning@gmail.com> 704 608-1084
cebailey00@gmail.com	1/4/2023 9:50	To whom it may concern, I would like to point out some issues/inconsistencies with the new ERV tax credit. As it stands the price cap on SUVs incentivizes the purchase of less efficient vehicles. The price cap should not be based on vehicle class. I would suggest the credit reflect the efficiency of the vehicle, as efficiency goes up the credit increases. Additionaly the limitation of only including four wheeled vehicles is going to eliminate the most efficient car on the Planet, the Aptera. This is a car being built in the USA, by a newly formed domestic manufacturer. It would be a shame to steer someone from a solar powered EV to a Jeep with battery. Please reconsider the classification requirements and include three wheeled vehicles. Thank You Chris Bailey
Nick Kelischek	1/4/2023 9:50	The incentives for BEV's should not exclude the five seat Tesla Model Y (SUV) $80k limit or the Ford Mach E. These vehicles do more to help reduce emissions than the bloated PHEVs that DO qualify. In my opinion NONE of the PHEV's (Plug-in Hybrid) vehicles should qualify at all. Fix this. Get it
Robert	1/4/2023 9:50	First of all, wishing you all a safe and good 2023. And I'll just get to the point on OMB Control No. 1545-2137 1. Absolutely shocking that in these inflationary times these credits are given to hybrids, many of which will never be used in that hybrid mode, and will simply continue to make climate change even worse, and will simply appeal to customers to buy huge fuel inefficient SUVs, rather than pure BEVs. This is simply make inflation worse since manufactures are putting these very mild hybrids out to take advantage of this credit. This is a total giveaway to the auto industry lobby group and auto manufacturers that are not committing to BEV productions (e.g. Toyota and others). 2. If we really want to impact global warming ONLY, ABSOLUTELY ONLY, fully electric vehicles should qualify irrespective of classification - sedan, suv, pick-up, etc. Please please please. Reconsider and fix this IRA. Either take it completely away (Not a bad idea given inflation) or only offer it for pure electric vehicles that do not burn any gas. Thank you for your consideration. Sincerely, Robert Inchausti 510-384-0950
Scott Gill	1/4/2023 9:51	Please find the following feedback regarding electric vehicle tax credit qualifications: Purpose The purpose of the EV tax credit is, or should be, to expedite the transition to electric vehicles in the US. BEV vs PHEV In my opinion, these different types of vehicles should never have been lumped together in the first place. While PHEVs are still better than ICE vehicles, these vehicles only have a small portion of the battery power compared to EVs, so should also only receive a small portion of the tax credit. It is probably too late to change this now, but I think something should be implemented to where the incentives for PHEVs grows smaller over time. It is absolutely ridiculous that ANY PHEV would qualify for a credit while an EV does not... Price Caps First, I understand that it is important for the US government to make certain that the tax credit is benefitting the consumer and not lining the manufactures' pockets. However, I think the arbitrary price caps placed on vehicles for the tax credit will inhibit this bill from fulfilling its Purpose. There must be a better solution. Perhaps, to ensure that manufacturers aren't taking advantage of the credit, they should not be allowed to further raise the price of a vehicle by a certain percentage or dollar amount per year? Second, if the price caps aren't negotiable, the fact that different trims of a vehicle model are subject to different price caps is confusing and ridiculous. A consumer should not be punished for not wanting AWD (VW ID.4) or not wanting additional seats (Tesla Model Y). If you live in a hot, dry climate, having AWD makes your car less efficient, which means you would get less range. If you purchase a 7-seater car to receive credit, you are sacrificing range and trunk space, even if the seats fold down. It's the SAME vehicle! Consumers should not be punished because they prefer a certain style over another. Please make it SIMPLE. If the vehicle model is sold as an SUV, then it should receive the SUV price cap under the EV tax credit. Thank you for your time.

Name	DateTimeReceived	Body.TextBody
Dan Gallagher	1/4/2023 9:52	I am emailing you in regards to the EV incentives that began at the beginning of this year. As a current Tesla Model Y owner I find it unfair that other vehicles are getting a tax credit for a higher MSRP limit when all the vehicles listed below are roughly the same size. I am an EV enthusiasts and am constantly looking into all the new cars that companies are coming out with to help the world transition to clean energy. I feel this lower limits placed on Tesla is only going to hinder the transition for a clean future. I would advise the IRS to serious reevaluate their criteria in regards to setting MSRP Limits. Just based off the current limits below I would support the Tesla Model Y limits being raised to $80,000 across the board on all vehicles. [cid:image001.png@01D92019.DF8F1DF0] [cid:image002.png@01D92019.DF8F1DF0] [cid:image003.png@01D92019.DF8F1DF0] [cid:image004.png@01D92019.DF8F1DF0] [cid:image005.png@01D92019.DF8F1DF0] Dan Gallagher President Gallagher Asphalt Corporation 18100 South Indiana Ave. Thornton, Illinois 60476 708-799-3558 direct 708-877-7160 office Gallagher Asphalt Corporation is an Equal Opportunity Employer with core values of dedication, relationships, integrity, vision and excellence (D.R.I.V.E.)
Alexander Johnson	1/4/2023 9:53	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US (Tesla Model Y is THE MOST American car: https://www.cars.com/american-made-index/) and with much worse environmental profiles (like hybrids with 30 miles of electric range) are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary, unfair and potentially intentionally disadvantageous against Tesla for political reasons and further causes concern that 3 letter agencies are acting politically in favor of a certain political party. Otherwise how could such a completely backwards set of policies be even considered? Excluding the best selling most American vehicle must have some other really good reason I'm just not seeing. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer, retired veteran, and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Alexander Johnson
Miles Wilkins	1/4/2023 9:53	Hello, I am writing you to let you know that I strongly disagree on your classification of the Tesla model Y in the Inflation Reduction Act. Vehicles that still use fossil fuels are receiving a much higher EV tax credit than Tesla vehicles that are 100% electric. I am in full disagreement of the current standing of this act and would like to see it changed to a more balanced approach where 100% electric cars receive a higher EV tax credit then the vehicle that still use partial fossil fuel. Thank you,
Matt Hallett	1/4/2023 9:53	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery is (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Matt Hallett Matthallett@gmail.com<mailto:Matthallett@gmail.com> 206-349-6288 -- Thanks,

Name	DateTimeReceived	Body.TextBody
Ajay Nagdev	1/4/2023 9:54	IRS - I am writing this email to express my desire to have the base Tesla Model Y included as part of the SUV $7,500 credit. I am a long time full EV driver, I believe this is the future of transportation. I have been waiting over a year to purchase the model Y given the anticipation of the $7,500 credit. I don't believe in hybrid vehicles and giving credit to hybrids seems odd and against what the incentive is for. A 7 seater Tesla wouldn't make practical sense. It seems as though Tesla is being punished for making their Model Y more mass efficient. Tesla has the best technology out there, I would appreciate the IRS to reconsider the Tesla Model Y in the $80,000 cap so we can continue to create a better environment for our future. Thank You
miranda steinhauser	1/4/2023 9:55	Dear Mr. Garcia, I am writing to voice my objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am a vehicle designer for General Motors and the list of some of these vehicles compared to those that are excluded is simply ridiculous. The SUV qualifications in general I find are absurd and arbitrary. I am very concerned to see that vehicles largely manufactured outside of the US and and even hybrid vehicles that offer nearly no EV range such as the Wrangler plug-in hybrid (which gets barely 20 miles of EV range and only in the best case weather and driving conditions) are being allowed for this full credit, while the Tesla Model Y, which is manufactured in the US and is one of the most energy efficient vehicles ever made, is being excluded. This seems like a completely arbitrary and unfair choice. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Miranda Suman (Steinhauser) miranda.s@me.com | Detroit, MI
Tom Fabbricante	1/4/2023 9:55	The tax credit limit for the Tesla Model Y 5 seat should be raised to the $80,000 value. The car is the same except for the seats and it's more efficient. The current limit seems like a hack job against Tesla; the most American made car manufacturer, and the leader in moving the industry to a more sustainable future.
Ryan Metcalf	1/4/2023 9:55	Dear IRS, Please reconsider the application of credits for EV's. As they stand, people are already planning to get around the inconsistent application of credits on the Model Y by ordering the 7-seat Model Y, even though they want the lighter, more efficient 5-seat. This will only result in making less efficient EVs that cost the consumer more and slow the adoption of moving to sustainable energy. Sincerely, Ryan
Ladinu Chandrasinghe	1/4/2023 9:56	Hello, I'm writing this email because the incentives offered to hybrid vehicles by the Inflation reduction act (IRA) is complete nonsense. Hybrids are like a CD player with an mp3 player. Why not just have an mp3 player? Please offer the $7.5k credit to all fully electric vehicles including all variants of Tesla Model Y and Ford Mustang MachE. Thanks, Ladinu
Amable Colon	1/4/2023 9:57	To whom it may concern. I recently learned that the new tax incentive bill for electric vehicles includes plug-in hybrids while excluding pure battery electric vehicles. It is my understanding that a Jeep Wrangler that gets 22mpg while a battery only SUV like the Tesla Model Y which gets over 300 miles of rated range is excluded. The Model Y is bigger, heavier, and more spacious than other vehicles considered an SUV by the IRA. According to several regulatory agencies, the Tesla Model Y is a SUV in both the 5 seat and 7 seat configuration and this is the most popular electric vehicle in the world. The incentives should be directed to promote the transition to electric vehicles. Taxpayer money should be allocated in this case to promote the transition to EVs and not to be used on vehicles with gasoline/diesel engines. The IRS should ensure that the tax credit is fairly applied to all electric vehicles including the Tesla Model Y which is a SUV. Sincerely, Amable Colon
Steve Lane	1/4/2023 9:57	Please include the Model Y as a car that warrants the $7500 subsidy. Thanks, Steve Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Matthew Hoover	1/4/2023 9:57	Please consider adding all variants of the Tesla Model Y to the $80,000 MSRP limit for the EV tax credit. It makes no sense that a gasoline burning, Hybrid Jeep qualifies for the $7,500 credit when a fully electric, 113+ MPGe Tesla Model Y does not. Please raise the MSRP limit for all Tesla Model Y's to the $80,000 MSRP limit. Thank you, Matthew Hoover
Chris Johnson	1/4/2023 9:59	Dear IRS, I'm frankly embarrassed and quite upset at my own government at how they have handled the new IRA EV rebate. The current list of vehicles includes many plug-in hybrid vehicles that have less than 30 miles of all electric range, at a price cap of 80K, while setting the price cap at 55K for the Tesla Model Y 5 seat configurations. The Model Y 7 seat configs have the 80K price cap though. It's ridiculous that one set of very small seats is what is differentiating between the 55K and 80K price limits. Those plug-in hybrids will do next to nothing to help with climate change and pollution, while ALL Teslas are having a HUGE impact on those things. So, incentivizing people to buy a 20-30 mile PHV vs an all-electric 300+ mile vehicle is embarrassing, a waste of money and just makes zero sense at all. The qualifications should strictly come down to the environmental impact of the vehicle, period. There should be no price caps at all, which would then allow ALL Tesla vehicles to be included. A price cap makes no sense if we are truly trying to get polluting cars off the road. If that's the goal (which it should be), then any full EV you want to buy should be included, regardless of price. Why should a person that wants, and can afford to, buy a $100K EV not get the credit?!?!?!?!? That is asinine. Who cares how much the car costs? Just because that person might be able to afford a more expensive car doesn't make them less deserving of a rebate. That's just ridiculous. That person works just as hard, and maybe harder, for their money. Why shouldn't they get a rebate too???? Also, if the only criteria was environmental impact, then PHV's or any hybrids should get next to no rebate. They still have a gas engine and far too short of all-electric range to many any meaningful difference. Please revisit this total travesty of justice, common sense and lack of regard for the real goal here.
Bert Hess	1/4/2023 9:59	I vote yes. On Tue, Jan 3, 2023 at 8:48 PM Robert F <rsfdmd@gmail.com<mailto:rsfdmd@gmail.com>> wrote: I'm writing to request a review of the Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you, Dr Robert Fridlind
Paul Danek	1/4/2023 9:59	interests and livelihood. Thank you. Pavel Danek.
Nathan Blaine	1/4/2023 9:59	manufacturing especially when not under the bondage of a suffocating labor union. Labor unions are easy on company management and hard on high performing employees, and in the end make work less productive without benefit to anyone. I prefer maximum choice/liberty and employees at Tesla have that. Please support them by classifying every type of Model Y as an SUV as they should be. This would make the full $7500 credit available to all Model Y's. From a fuel transition perspective a 20 mile range Jeep Wrangler (20MPG after initial EV range) gets the full credit while a 330 mile range Tesla Model Y gets no tax credit. The Model Y classifications goes against the intention and wording of the Inflation Reduction Act and appears to be an illegal use of the funds in the bill. Please reconsider and classify all Model Y configurations as a SUV. Thanks, Nathan Blaine 162 E Fish Hatchery Rd Mantua, UT 84324 Cell: 435-740-0025
Brad Graff	1/4/2023 10:00	my wife and I have been looking at EVs for 2 years... After the IRA, we planned to buy in early 2023. The IRS had made a huge mess of the deductions (which we need in order to afford the vehicle). 1) the battery requirements are a mess. Delaying until March, but not saying officially that the Bolt EUV DOES qualify (at least for now) is a hassle 2) manufacturing in the US doesn't allow great EVs like the Hyundai Ioniq 5 to qualify... WHAT???? 3) the $55k cap for the Mach E even though it is an SUV is crazy. seriously, to understand the rules and what qualifies and doesnt requires a PHD. Brad Graff 13610 NW Skyline Blvd Portland OR 97231 2532193420

Name	DateTimeReceived	Body.TextBody
Michael Grenier	1/4/2023 10:00	Please explain exactly how Tesla model Y is not recieving an EV tax credit while other carbon producing hybrids do. This does not compute for me. Respectfully, Michael Grenier
Nils Hayat	1/4/2023 10:01	Hello, I wanted to let you know that Tesla model Y 5 seater should really be included! It's really silly that it isn't. Thank you -- Nils Hayat Sent from my iPhone
david.cawley@cawleyconsulting.co	1/4/2023 10:02	I agree that Tesla Model Y is not an SUV. It does not deserve any special treatment and higher price limit. If Tesla wants to qualify for these, they need to lower prices. We have Chevrolet building fully EV cars that easily meet the limits, plus the Jeep that people are complaining about in comparison to the Model Y will often be just as beneficial for the environment due to so many people driving short trips. Also, this will get a demographic who may be resistant to EV's into them. Great Work IRS, keep it up! Thank you, David Cawley
STEPHEN WEBER	1/4/2023 10:02	Dear Sir, I am shocked and dismayed that the Tesla model y five seat variation does not qualify as an SUV, but the seven seat variation does qualify. I have been waiting for 2023 and the $7,500 tax credit to do my part to help our country battle climate change, but the government is actually discouraging people from buying an ev. I hope the government re-thinks this classification. I will be needing a new car in 2023, but can't afford the ev I want without the tax incentive. Unfortunately, I will be forced to buy an affordable ICE car which will not help the environment. If the government really wants to help the environment, it will not eliminate the best selling ev from a tax break. Sincerely, Stephen Weber
Jeff Campbell	1/4/2023 10:03	I am writing to formally complain about the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. Specifically, I am concerned about the exclusion of the US-manufactured Tesla Model Y from the SUV category. I find it unacceptable that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed in this category, while the Model Y is being excluded. This seems to be a completely arbitrary decision, and I strongly object to it. I urge the IRS to reconsider this decision and to include the Model Y in the SUV category. The exclusion of this vehicle is not in line with the stated goals of the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, which is supposed to incentivize the use of environmentally friendly vehicles. Thank you for your attention to this matter. Sincerely, Jeff Campbell
David Ng	1/4/2023 10:04	Hi, nobody seems to understand why certain vehicles like the Tesla model Y does not fall into the SUV category like other vehicles. This vehicle is more energy efficient than many of the other vehicles that qualify including the hybrid vehicles. Please consider changing the guidelines to include popular and efficient electric vehicles and make the guidelines more clear. It seems like nobody understand why some cars are accepted and some aren't.
Robert	1/4/2023 10:04	Please consider the Tesla Model Y 5 seater version to be included in the $7500 tax credit. Sincerely, Robert Drummond

Name	DateTimeReceived	Body.TextBody
Jakob Berzins	1/4/2023 10:04	Dear IRS, I am writing to bring to your attention an issue with the recent announcement of the vehicles that qualify for the 2023 EV tax credit. Specifically, it appears that the Tesla Model Y five-seat variants have been excluded from the credit due to their MSRP exceeding the $55,000 threshold, despite being classified as an SUV by the Environmental Protection Agency. I understand that the IRS has established certain criteria for determining which vehicles are eligible for the credit, including a maximum MSRP limit. However, I believe it is unfair to exclude the Model Y five-seat variants from the credit simply because they exceed this threshold, especially given that the seven-seat varieties of the Model Y are included. I urge the IRS to reconsider this decision and to consider the Model Y five-seat variants for the EV tax credit. As a pure EV with a range of 330 miles and high fuel efficiency, the Model Y meets many of the criteria for the credit and should not be unfairly excluded simply due to its MSRP. Thank you for your attention to this matter. Sincerely, Jakob Berzins
RW German	1/4/2023 10:05	Dear IRS I am writing to express my strong opposition to the Inflation Reduction Act's classification of the Tesla Model Y 5-seater as not being a SUV. Who on earth would say such a thing? Seriously. The NHTSA says it is a SUV! Meanwhile, such crap hybrids as the Jeep Wrangler qualify, despite it only getting 22 miles of electric range. This insanity is going to harm humanity for generations. I don't want MY tax dollars subsidizing such corruption! Sincerely, Robert German Fountain, CO
Chris Rogers	1/4/2023 10:05	With regard to the 2023 EV incentives, The IRS needs to take a serious look at how the incentives were structured and whether the incentives are designed to actually meet the goals of the incentive, which is to transition people away from gasoline vehicles. Plug in hybrids are not a solution to the problem and thus should not be getting favored status on these incentives. The fact that a Tesla Model Y is not eligible for the EV credit when it is one of the most capable, safe, and reliable vehicles on the road today is ludicrous, particularly when the Jeep Wrangler hybrid does qualify. Please take a moment and re-evaluate the qualifications for the EV incentive such that the fully electric EVs all get the incentive. Chris Rogers All communications are considered confidential and are not to be forwarded without the express consent of Chris Rogers.
Drew Reger	1/4/2023 10:05	American made SUV It should be classified as an SUV because it is an SUV and should qualify for the tax credit. Thank you, Drew Reger
John Clark	1/4/2023 10:06	I recommend you do not discriminate between a model Tesla Y seven seater and model Y five seater. They are both SUV's except my five seater allows me to sleep in the back and transport more stuff when in camping mode John Clark 918 787 6694
Jaimin Patel	1/4/2023 10:07	Dear IRA officer, With due respect, I would like to suggest that the Tesla Model 5 should be included as SUV and should have a cap of 80000 so that it is eligible for the EV tax credit. I believe it is the most American made SUV and it is silly that the other Hybrid cars are getting such credits while the full electric car have a cap of 55000. Please put aside what you hear in media and do the right thing!
Christos Patriotis	1/4/2023 10:07	Dear IRS, I am writing to request that you consider the classification of the Tesla Model Y 5 seat option as an SUV for the IRS tax credit cap of $80,000. The Tesla Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Tesla Model Y 5 seat option is a highly efficient, fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Tesla Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Christos Patriotis

Name	DateTimeReceived	Body.TextBody
jian peng	1/4/2023 10:08	Dear IRS, I have followed IRS' recent Please include all trims of Tesla Model Y 5-seaters in the SUV category with a 80k price cap not $55k. It does not make sense to deviate the common-sense definition of an SUV, which should be unrelated to whether they are 5-seater or 7-seater. I have been planning to buy a 5-seat Tesla Y and this impacts my plan, and it is not reasonable. Please reconsider. Thank you. -Jian
Daniel Basch	1/4/2023 10:08	I hope you consider changing the EV tax credit to include Tesla Model Y five seater. I was hoping to purchase one for my family this year, with the vehicles high safety scores being of utmost importance for me as I consider a vehicle for my family. Thank you. Best, Daniel
vishal rana	1/4/2023 10:11	I am writing to strongly request that the EV tax credit be extended to all Tesla Model Y models. As you may know, the federal government offers a tax credit for certain electric vehicles that are purchased new. The credit amount is based on the size of the vehicle's battery pack and the vehicle's manufacturer. Per this rule, some vehicles are currently eligible for a tax credit of up to $7,500. However, this credit is subject to certain restrictions and limitations, such as the requirement that the vehicle be purchased for use in the United States. Additionally, the credit begins to phase out for a particular manufacturer once that manufacturer has sold a certain number of qualifying vehicles. I believe that it is important for the government to encourage the adoption of electric vehicles, which have many benefits for the environment and for public health. Also, there are other cars like wrangler 4xe that quality over a Tesla model Y simply because they are over a certain weight threshold, despite having a much lower mpge. Tesla model Y is the most American-made car you can buy. The US says it's NOT eligible for the $7,500 EV Tax Credit. Extending the EV tax credit to all Tesla Model Y models would be an important step in this direction, and I hope that you will consider this request seriously. Tesla has single handidly transited the EV landscape around the world and for US to be a global auto leader, it is important to encourage the manufacturers and models that are most safe and 'fuel' efficient. Helping lower the cost would encourage more widespread EV adoption and establishe USA's leadership in the world market. Thank you for your attention to this matter. Sincerely,
James cai	1/4/2023 10:12	Dear IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. James
Vidya Sagar Avadutala	1/4/2023 10:12	After going though the qualified vehicles list of 2023 EV tax credit. I found that some of the ALL electric vehicles such as Ford Mustang Mach-E and Tesla Model Y 5 seat configurations are not eligible for this tax credit and some of the hybrid vehicles which uses internal combustion engine such as Jeep Wrangler qualifies for the credit. If the whole idea of EV tax credits is to encourage customers to buy EVs and reduce dependence of the gas and help environment then why this discrepancy in the bill that excludes some of the best selling EVs in North American market? I strongly recommend IRA to amend/update the vehicle list to make the spending of tax payers money in a meaningful way. Thank you Vidya Sagar Avadutala USA tax payer EV vehicle owner Green future believer

Name	DateTimeReceived	Body.TextBody
Alex LaLonde	1/4/2023 10:12	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Alex Alex LaLonde Research Sales - Partner Cleveland Research Company Office: (216) 649-7292 | Cell: (330) 466-4440 [cid:image001.png@01D92024.D0FBBA90]
Kevin Li	1/4/2023 10:14	IRS, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. The main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of USEV manufacturing to help climate change. That said, here are myconcerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strongfeeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling modeland is the biggest threat to OEMs. 3. Tesla is the best EV company in the world hands down. US gov should be proud of Tesla. Tesla deserved to be treated correctly. I strongly request IRS to amend the OMB Control No. 1545-2137<tel:1545-2137> including all model Y trims. Best Regard,
Tom O'Dea	1/4/2023 10:16	It’s inexcusable that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y or Mustang Mach-E. These vehicles are SUVs! The main thing people define a SUV by is their utility aspect. The Model Y actually has 100 liters more cargo space than the Cherokee 4xe. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the Tesla Y doesn’t get access to the credit but the Jeep does. Tom
Aaron Walker	1/4/2023 10:16	To Whom It May Concern: The price limit caps currently proposed in the IRS guidelines inadvertently disqualify versions of different vehicles that would otherwise make sense to incentivize through this program. The Mach-E is one such example where by ordering one with a longer range battery will exclude it based on the 55k limit. If in fact it does not get categorized as an SUV. Why disincentivize on this manner? It doesn’t make sense to those pursuing EVs as a viable alternative to ICE vehicles. Please consider revising these rules in a way that clearly moves the needle on consumer behavior. Right now it’s just confusing and makes a fragile market even more uncertain. Thanks,
A.J. Spaudie	1/4/2023 10:17	And denying a fully electric model Y? You guys are a bunch of total dipshits. Or you just hate musk so much you're shamelessly abusing your power. Only fully electric vehicles should get tax credits. Andrew Spaudie

Name	DateTimeReceived	Body.TextBody
Hitesh Kapupara, MD	1/4/2023 10:17	If my tax money will be used on EV tax credit - then please don't waste on low mpg hybrid cars - if won't give it to 100 % EV model Y with very high mpg. I don't support it as it's not fair and waste. Thank you Dr Hitesh Kapupara Florida Kidney Physicians llc https://www.FLKidney.com<https://www.flkidney.com/> _____ STATEMENT OF CONFIDENTIALITY: The information contained in this electronic message and any attachments to this message are intended for the exclusive use of the addressee(s) and may contain proprietary, confidential or privileged information. If you are not the intended recipient, or the person responsible for delivering this e-mail to the intended recipient, be advised that you have received this message in error and that any use, dissemination, forwarding, printing, or copying is strictly prohibited. Please notify the sender immediately by return e-mail and delete this communication.
Marko Nikolic	1/4/2023 10:17	Hello, I think the Tesla Model Y 5 seater should be included as part of the EV tax credit. The government continues to favor these legacy auto makers and gives credit to vehicles that are hybrids and barely do anything to move the US to a more sustainable future. Any vehicle still using fossil fuels should be cut from this credit, plain and simple. I don't want my tax dollars propping up these types of vehicles and companies. I implore you to stop incentivizing companies to do the bare minimum by putting a tiny electric engine on these cars to qualify for a credit when they're almost entirely powered by a fossil fuel engine. These companies need to adapt or die, stop using our money to prop them up. Thank you, Marko Nikolic (760) 272-5094
Michele Clark	1/4/2023 10:17	To whom it may concern, I wanted to express my concern for the way the EV Tax credits have been allocated. There are several vehicles on the list that are plug in hybrids that have very limited all electric range and combined MPG that is very poor compred to the pure EV cars on the list. These vehicles for one still get a full $7500 tax credit where some EV's don't get any. The Ford Mustang Mach e doesn't qualify as a SUV and as such is limited to the $55k price cap of a sedan. It is listed as a SUV on the NITSA website and I'm wondering why a VW ID4 meets the SUV requirement and a $80k price cap and the Mach e does not? Also the Tesla Model Y with 7 seats is an SUV ($80k cap) and the 5 seat Model Y isn't an SUV ($55k cap). Please consider adjusting the credits to apply especially to pure EVs since this was the original reason for the credit and will furthur drive change away from fossil fuels. Sincerely, Bryan Tyler Clark
Riley Ellis	1/4/2023 10:19	I'm writing because the ev tax credit doesn't seem to make sense. I was interested in getting a Tesla model Y but it doesn't qualify for some reason although the 7 seat version does. I see many other "EVs" which apparently is a lose term, that have the full tax credit available despite being terribly inefficient. Please fix this. Riley
Jonathan Riddle	1/4/2023 10:19	I'm writing to comment on the electric vehicle tax credit qualifications included in the Inflation Reduction Act. - It seems extremely unfair that the 5 seat Tesla Model Y isn't classified as an SUV when consumers (esp. families) choose to purchase it because of its classification as an SUV. We aren't choosing it over a model 3 or another sedan or compact car. - Weight doesn't seem to be a fair way to assess whether or not a vehicle is an SUV. - The 5 seat and the 7 seat model Y are the same size vehicle. How can one be classified as an SUV and the other not? - Shouldn't the qualifications be incentivizing greater fuel efficiency? The 5 seater Model Y is arguably one of the most fuel efficient vehicles on the planet yet is getting zero support. - Other automobiles that aren't even manufactured in the USA qualify when the 5 seat Model Y is manufactured in the states The reasons above and many more obvious reasons make this seem like an extremely unfair and either poorly thought out incentive or simply unfair treatment of Tesla which is simply wrong. Thank you. My wife, son and I would love to move to transition to an EV, but this is the only vehicle we're willing to transition to. Please focus on incentivising the right things (long term fuel efficiency) and being fair to all. Jonathan Riddle (616) 219-4451 riddlej3@gmail.com<mailto:riddlej3@gmail.com>
Peter Habein	1/4/2023 10:19	Please accept these two, brief comments: 1. The distinction between "sedan" and "SUV" is increasingly arbitrary and meaningless one, given the (a) concerted efforts of car designers to blur the distinction while riding the unmistakable market trend toward SUV's and (b) the entirely proper policy objective of "nudging" adoption of more efficient hybrid and BEV vehicles. Indeed, if efficiency were as it should be the principal objective, the proposed tax credit price caps ought to be reversed to favor "sedans" over inherently less efficient (because of size and weight) SUV's. The next best approach would be to eliminate the sedan/SUV distinction altogether and adopt a single cap of $70,000.00 . 2. If there must be a distinction between sedans and SUV's based on arbitrary characteristics that might be said to distinguish them, then the two that stand out in combination, despite the efforts of designers to blur the categories, are (a) the higher SUV seating position commonly measured at the driver's hip and called the "h point" and (b) the rear "hatch" or "lift gate" as opposed to a "trunk lid." Thank you.

Name	DateTimeReceived	Body.TextBody
MCCORMICK Tommy	1/4/2023 10:20	My understanding is this EV tax credit incentive was to speed the transition of the USA to renewable energy and promote manufacturing of EVs and batteries in the USA. There is no auto manufacturer that has done this more than Tesla. Tesla is by far the most American made when it comes to EVs and batteries and now we find out Tesla's most popular EV SUV the Model Y Long Range 5 seat does not qualify and the Model Y Long Range 7 seat does qualify. It is the exact same vehicle with two extra seats! This makes absolutely no sense. It would appear the guidelines were written in such a way as to specifically hurt Tesla and help other legacy auto manufacturers. Hopefully that is not the case and is instead an oversight that can be corrected. We purchased the Model Y Long Range 5 seat in November which had been on order since April so we will not benefit from the tax credit, but we do feel moving to renewable energy and transitioning to EVs is very important for the USA and for the world. Please do the right thing and rectify this blatant inconsistency in the IRA EV tax incentive. Thank you, Tommy McCormick 2348 Carouth Ct. Nolensville, TN 37135 Cell: 615.406.1755
Claudine D	1/4/2023 10:21	To whom it may concern: Please reconsider including Tesla's Model Y (5 passenger) SUV in the $7500 tax credit. Greatly appreciate your time and effort in this matter. Best regards, Claudine Drummond
Sul	1/4/2023 10:21	Please add the Tesla model Y to the list of federal tax credits. Please remove any and all hybrid models. The planet is on fire and more gas is more fire plain and simple. I use 7 solar panels to push my EV 12k miles each year. Thank you Corey Sullivan Sent from my iPhone
Jeff Knipe	1/4/2023 10:22	Jeffrey D. Knipe 407-257-3438 Begin forwarded message: From: Jeff Knipe <jdknipe@gmail.com> Date: January 3, 2023 at 7:58:52 PM EST To: pra.comments@irs.gov Subject: OMB Control Number 1545 - 2137 Please see below, which is an excusable to not have the Tesla model Y for the EV credit of $7500. This shows an obvious bias against Tesla by the government. [image0.jpeg] Jeffrey D. Knipe 407-257-3438
Feng Huang	1/4/2023 10:22	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Sent from my iPhone
Travis Gibson	1/4/2023 10:23	IRS representative, We were waiting for the EV Tax credit to purchase a Tesla Model Y. I feel it is definitely unfair that the Model Y does not qualify for tax credit. If the idea is to increase the amount of EVs and reduce the carbon emission then please reconsider this discussion. Regards, Travis Gibson 916-538-2216

Name	DateTimeReceived	Body.TextBody
Brian Banko	1/4/2023 10:23	RE: Request for change to the MSRP limits on the Tesla Model Y 5 seat variant Under the current Credits for New Clean Vehicles Purchased in 2023 or After the program, there is an inconsistency that I am requesting reconsideration and change. The stated MSRP is stated for the below Tesla models are set at $55,000: * Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) * Tesla Model Y Long Range - 5 seat variant (2-rows) * Tesla Model Y Performance - 5 seat variant (2-rows) These models are 100% electric with ranges in excess of 300 miles. However, they are assigned the same lower MSRP as much smaller, less efficient, and far less environmentally friendly models from other manufacturers. Additionally, Tesla is made in the U.S.A. with additional safety and other significant consumer benefits. The inconsistency is when compared to models from other manufacturers that are not 100% electric -- i.e. Hybrids; and, models with much shorter ranges are offered the higher MSRP limit of $80,000. Some of these models include: * Ford Escape Plug-In Hybrid -- 5 seat variant (2-rows) - 37 mile EV range * Volkswagen ID.4 AWD Pro -- 5 seat variant (2-rows) - 275 mile EV range * Volkswagen ID.4 AWD Pro S -- 5 seat variant (2-rows) - 275 mile EV range Please change the MSRP on the above-listed Tesla Model Y 5-seat variants to $80,000 from $55,000. Thank you.
radka stoyanova	1/4/2023 10:23	Dear IRS, I am writing to request that you consider the classification of the Tesla Model Y 5 seat option as an SUV for the IRS tax credit cap of $80,000. The Tesla Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Tesla Model Y 5 seat option is a highly efficient, fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Tesla Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely,
Nathan Brown	1/4/2023 10:23	To Whom It May Concern, I do not understand the logic behind the categories assigned to vehicles for the implementation of the Qualified Plug-in Electric Vehicle Credit. I cannot fathom why a Model Y, regardless of the number of installed seats, does not fall under the SUV category while a Ford Escape Hybrid that only has seating for 5 and has a much lower gross vehicle weight qualifies as an SUV. The distinction between some of these vehicle categories seems completely arbitrary. In fact, it feels like they were mostly designed around which automaker lobbied the most for inclusion rather than any actual metric. Please publish the exact metrics that are used to classify each vehicle and how the IRS arrived at that decision. Nathan Brown zybron@gmail.com<mailto:zybron@gmail.com>
bao nguyen	1/4/2023 10:24	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Joseph Benzschawel	1/4/2023 10:24	To Whom it May Concern: I am writing to express my concern regarding what appears to be the inconsistent manner in which the vehicle qualifications are being created for the qualified plug-in electric vehicle credit (OMB Control No. 1545-2137). It appears that an oversight has been made in which some vehicles are being classified as an SUV and others are not. I would encourage you to look at these and consistently apply the classifications created by government agencies that govern vehicle regulations such as NHTSA and the EPA. It is truly disheartening to see politics being played with a tax credit designed to spur American innovation and manufacturing. Especially, when it is being misapplied against a manufacturer who has the most American made vehicles and the majority of the benefits of this tax credit will stay in the United States. I would encourage the IRS to follow the government agencies whose job it is to govern auto manufacturers and not enact new classifications for the sake of politics. Thanks,
Michael Mallner	1/4/2023 10:24	Hello, "Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42" excludes the Tesla Model Y. This seems like an oversight given that the intention of the rule is to encourage the public to adopt electric vehicles, and many similar vehicles, such as the Jeep Cherokee, that are included. Please modify the rule to include the Tesla Model Y. Thank you, Michael Mallner
Jay Van Sciver	1/4/2023 10:26	The Federal Government should subsidize new car purchases, EV or other ones, but the income, type, and price limits are good. Exclusion of subsidies for hatchbacks pretending to be SUVs are an excellent limitation – a Mach E is NOT an offroad vehicle. Jay Van Sciver HEDGEYE RISK MANAGEMENT 1 High Ridge Park Stamford, CT 06905 (O) 203-562-6500<tel:203-562-6500> www.hedgeye.com<http://www.hedgeye.com/> www.twitter.com/hedgeye<http://www.twitter.com/hedgeye> www.youtube.com/hedgeye<http://www.youtube.com/hedgeye> This electronic mail transmission contains confidential information intended only for the person(s) named and may contain, or provide via attachment, Hedgeye intellectual property that is protected by U.S. and foreign copyright laws. Any use, distribution, copying or disclosure by any other person is strictly prohibited. If you received this transmission in error, please notify the sender by reply e-mail and then destroy the message. This electronic mail and any presentation or information contained herein, or attached hereto, does not constitute an offer to sell, or a solicitation of an offer to buy any security. This information is presented without regard to individual investment preferences or risk parameters; it is general and does not constitute specific investment advice. This electronic mail and any presentation or information contained herein, or attached hereto, is based on information from sources believed to be reliable. Hedgeye is not responsible for errors, inaccuracies or omissions of information. For more, including Terms of Use of our information, please go to hedgeye.com<http://hedgeye.com/>. Hedgeye is a registered investment adviser, registered with the State of Connecticut.
Jakub Bortel	1/4/2023 10:27	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the fully electric Tesla Model Y (5 seat version). Best regards Jakub Bortel
Ralph Pearlman	1/4/2023 10:27	The Model Y 5 seater has opened to EV market to SUV buyers like me. It’s a fabulous SUV. It should receive the full EV tax credit in the Inflation Reduction Act. Politics should not punish Tesla. Yours, Ralph D Pearlman, MD Detroit, Mi Sent from my iPhone
Bruce Hammon	1/4/2023 10:27	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).

Name	DateTimeReceived	Body.TextBody
Anas Patel	1/4/2023 10:28	Hello, I'm writing this email to ask that you reconsider including the 5 seater Tesla Model Y for the 7500 tax credit. I don't think it makes sense to exclude it. 1. It goes against the overall goal of promoting adoption of EVs. 2. Somehow a 20mpg Jeep SUV with smaller cargo space (than the Model Y) is included. 3. Tesla is the most American made car. It should be rewarded for that. I want to buy domestic. Please, please reconsider as I am holding my order until I know I'll get this credit. --Anas
Derrel Shaffer	1/4/2023 10:30	Dear Sir, I'm sending this email to encourage a review and modify the requirements to qualify as an SUV in the new US Federal EV Incentive Program Vehicle Classification. FYI - I already own a 2022 Tesla Model Y, so I will not benefit from this program. I am honestly bewildered why the Tesla Model Y and Ford Mustang Mach-E are not currently classified as SUVs? Both vehicles, in every way, are considered to be SUVs in the market and are sold that way by the manufacturers. The additional confusing thing is if a customer adds a 3rd-row seat to a Tesla Model Y purchase, it then moves to be classified as an SUV. This makes me assume that adding additional weight, making the vehicle less energy efficient, is one of the determining factors, which makes absolutely no sense. I would encourage the IRS to reevaluate the current vehicle classification type criteria and correct the program criteria to recognize both these vehicles, among others that fall into similar circumstances, to SUV status in the new US clean energy incentive program. Sincerely, Derrel Shaffer Pelham, Alabama, US.
Ben G	1/4/2023 10:32	Dear IRS, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This vehicle is clearly an SUV, and is a highly efficient fully electric vehicle. Thanks, Ben Green
Kiz McLeod	1/4/2023 10:34	You need to review your processes. Several times Tesla is left of the qualified list for things like not weighing enough (SUV). Because a vehicles is weight efficient shouldn't disqualify it from the incentives. vehicles with all electric motors should qualify for the credit. Skip all the other hoops.
Robert Dangel	1/4/2023 10:34	I would like to comment on the EV tax incentives as outlined. There's a lot of inconsistent rules for electric vehicles, with some making the cut for the incentive and some not. First off, you should not be allowing incentives for "compliance" cars, those cars that are still gas guzzlers and have the smallest battery possible (IE jeep wrangler, Toyota ram 4 prime etc) A minimum KWH of battery pack or range on full electric should be enforced. (Minimum 125 miles and not the 2 digit limit right now) Any car that is full electric under 100,000$ should be allowed provided it meets the agreed upon US or NAFTA assembly requirements. No $$$ should go to a car assembled outside the USA Cars such as the model Y should be allowed particularly the lighter and more efficient versions such as the 5 seater. ALL BEV vehicles should have flexibility to waive a percentage of the US assembly requirements provided they are sourced/assembled in North America. No Chinese owned companies, should be allowed for any incentives if the companies have any ownership or source more than 50% of their components from China. The $$ amounts that the current law sets seems arbitrary and excludes many us based startups that employ US workers such as rivian and Tesla. We want to encourage the design, build and sourcing from the US, and these two companies are meeting that requirement today. Thank you Rob Dangel
Mark Moffitt	1/4/2023 10:35	I believe electric vehicles are a positive move in the transition to renewal energy for transportation. I was therefore excited to see the IRA become law. However, after looking at the vehicles specified, I believe there has been several errors. For example, the rating for the Tesla Model Y seems to be inconsistent in general and even when compared to the EPA size/type ratings. Please review the qualified vehicles list and rerate using a consistent methodology. A level playing field is all anyone is hoping to see. Thanks, Mark Moffitt
karl fenner	1/4/2023 10:35	Dear IRS, Thank you for the opportunity to hear the people speak on this matter. I feel that there is at least one big mistake being made on your part in the way things are being handled here, which is the fact that... You are penalizing a company (Tesla) for doing exactly what this law wants them to do. I'm referring to the fact that a lighter (in weight) vehicle, which is therefore more efficient (which is what we all want) should MORE qualify for a credit, but YOU are making it the opposite! This makes NO sense! Specifically the ALL-electric SUV made by Tesla known as the Model Y, which is widely considered to be the best electric vehicle in the world, is not qualifying for the full credit (or any credit at all for that matter), whereas a very inefficient FORD hybrid does qualify. This is insane, and must be corrected! -- please!!! Thank you, Karl Fenner, Denver CO, USA

Name	DateTimeReceived	Body.TextBody
Andy Chung	1/4/2023 10:35	Come on guys... you and I both know the current administration is against Tesla and for GM/Ford/etc. Do you really wanna live in a world like that? What happens if your "side" doesn't win in 2024? Living in a fair and just world is far better. Please make the Model Y 5 seater as a part of the EV tax credit qualifications, it's ridiculous it's not already in there to begin with. -- Andy Chung S.D.G
Jim Krisovitch	1/4/2023 10:36	I am writing to express my frustration with your exclustion of the Tesla Model Y 5-seat version in the tax credit program. While I understand that other vehicles such as the Jeep Plug-in Hybrid may also be eligible for this program, I strongly believe that the Model Y should be given special consideration over it for the following reasons: 1. Environmental benefits: The Model Y is a fully electric vehicle that has the potential to significantly reduce our dependence on fossil fuels and decrease air pollution. Its inclusion in the tax credit program would encourage more individuals to make the switch to electric vehicles, ultimately leading to a reduction in carbon emissions. In contrast, hybrid vehicles such as the Jeep Plug-in Hybrid still rely on gasoline and contribute to air pollution and climate change. 2. Advanced technology: The Model Y features state-of-the-art technology that sets it apart from other vehicles, including a range of up to 326 miles on a single charge, advanced safety features, and a sleek design. These features make it a practical and reliable choice for long distance travel, as well as a desirable vehicle for both personal and commercial use. 3. Economic benefits: The growing demand for electric vehicles is creating new jobs and contributing to the growth of the automotive industry. The inclusion of the Model Y in the tax credit program would further support this trend and help to stimulate the economy. Additionally, the 5-seat version of the Model Y is a more practical choice for families or individuals who need additional seating capacity. Its inclusion in the tax credit program would make it more accessible for these consumers and encourage them to choose a more environmentally friendly transportation option. Overall, the inclusion of the Tesla Model Y in the tax credit program would be a win-win for the environment, the economy, and the automotive industry. I strongly urge the IRS to give this request careful consideration. Sincerely,
Tabraiz Mirza	1/4/2023 10:36	Dear IRS, I pay approximately $3500 in state and federal taxes a month, totaling to about $42,000 a year. Please explain to me why my hard earned tax paid dollars are going as “EV Credits” to auto companies that dont even make an EV? A combustion engine car with a hybrid motor that supports 23 miles in EV miles is not a EV and should not be getting EV credits. If your EV standards are that low, then please explain why tesla model Y, a car that is a 100% EV not getting the EV credit? I am very disturbed and disappointed to know that i wont be able to use MY tax paid money towards my purchase of the a model Y due to lord know what reason. A change in your process should be made immediately, and if not, please get to me with the department’s reason to not make the change as well as answering my question above. Have a pleasant day.
Susan Dickey	1/4/2023 10:37	Please revise OMB Control No. 1545-2137 to include Mach E and Tesla Model Y! EV TAX CREDITS should go only to 100% electric vehicles! Assuming that you must negotiate with businesses due to your dependence on their financial support… You must at least INCLUDE ALL 100% electric passenger vehicles, and APPLY LIMITS ONLY to vehicles that are NOT 100% electric! OMB Control No. 1545-2137 Susan Dickey
Doug LaMont	1/4/2023 10:37	Hello, I'd like to comment on the electric vehicle tax credit qualifications. All variants of the Tesla Model Y should be in the SUV category with the $80,000 applicable MSRP limit. This would be consistent with many other vehicles placed in this category, and the Model Y is much more in the spirit of this tax credit than many of the other vehicle that currently qualify. Thank you, Douglas LaMont
谢林	1/4/2023 10:37	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.

Name	DateTimeReceived	Body.TextBody
Sue mccreary	1/4/2023 10:37	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Sue MCCreary Sent from my iPhone
Bastian Stoess	1/4/2023 10:38	I want to provide some feedback on the draft of the IRA EV incentives. I find the selection of what vehicles qualify for the credit a bit strange. For instance, I find it difficult to justify the amount of hybrid vehicles that seem to receive the full 7,500 $ credit, despite having very low electric range. For example the Jeep which only has 21 miles of electric range. There are many studies that show how hybrid vehicles are mostly only used for their gas range, and not the electrical one, meaning I am not fond of these vehicles receiving a tax credit that is supposed to support sustainable transport. Additionally, it seems odd that the Tesla Model Y, a fully electric vehicle with over 300 miles of electric range, which is worldwide one of the best selling EV's, doesn't seem to be supported. The Ford Mustang E falls in a similar situation. Since the Model Y is classified as an SUV by both NHTSA and the EPA, and comparing the Model Y and the Ford Mustang E by size to other SUVs that qualify for the 80,000 $ cap, the selection methodology seems a bit random to me. Sincerely, Bastian
Eric Larke	1/4/2023 10:38	To whom it may concern, I write to express my disappointment and concern with the IRS's recently published electric vehicle tax credit qualifications. As an electric vehicle owner and “environmentalist”, I can’t understand how the IRS would classify numerous “gas-guzzling” extremely low electric range plug-In Hybrids (Jeep Wrangler, BMW X-5, Audi Q-5, and Ford Escape), to name but a few, as meeting the criteria for a $7,500.00 tax credit. Conversely, the best selling, 5 seat, all electric 330 mile range Tesla Model Y does not meet the criteria for a $7,500.00 tax credit. Obviously, something is rotten in Denmark as this situation reeks of political corruption. I thought the EV-tax credit was designed to encourage the rapid adoption of electric vehicles in the United States. Sadly, this bill is currently constructed to provide legacy automakers (responsible for global warming) an opportunity to continue manufacturing internal combustion vehicles with the benefit of huge tax stipends thereby delaying our transition to sustainable energy. Moreover, by removing the 5 seat Tesla Model Y (Most Popular Electric Vehicle in the World!) from the $7,500.00 tax credit qualification list, places Tesla (Largest producer of pure EVs in the world) in a distinct disadvantage with traditional ICE vehicle manufacturers. What is the rationale behind these absolutely bizarre electric vehicle tax qualifications? Thank you for your attention to this matter. Sincerely, Eric R. Larke 101 Blueberry Lane Shelton, CT 06484 ericlarke@me.com
shane hatfield	1/4/2023 10:39	Hello I’m writing today to express my concern with the ev tax credit that is starting this year. Some of the vehicles that are left out of the “suv” category that are clearly SUV’s (tesla model y 5 seater, Cadillac lyriq and ford mustang Mach e) were all viable options for my family if we got the $7500 credit. It’s also confusing how vehicles such as the ford escape hybrid and the jeep wrangler both qualify for the credit (the jeep is basically not electric at all) but 3 all electric vehicles (some that are larger than the escape) are not considered/exempt from the category. Hopefully things will be corrected to include actual SUV’s that are full electric in the proper categories. The goal of this credit was to help make ev’s affordable and ensure they’re made in the US. by excluding American made all electric SUV’s it doesn’t exactly send a good message. Thank you for your time. Shane Hatfield
Charles Seehafer	1/4/2023 10:39	I strongly feel the Tesla Model Y 5 seater version should be eligible for the $7500 tax credit. It is bigger, heavier than the VW iD4 which is included. Please reconsider your decision making logic. Sent from my iPhone
Katie Wilson	1/4/2023 10:40	subsidy despite only having between 18-31 miles of electric range. Meanwhile, fully electric vehicles- specifically SUVs such as the Ford Mach-E and variants of the Tesla Model Y do not qualify at all. The EPA has classified both of these fully electric vehicles from AMERICAN carmakers as SUVs since both hit the market. The Inflation Recovery Act was sold to the American people as a green energy bill, but in practice it appears that the administration appears far more concerned about oil company profits than a greener future. I am one of many conservation-minded voters disgusted by the way the IRS and Treasury Department are acting to preserve cars that use gasoline at the expense of carmakers such as Ford and Tesla that are courageously making fully electric vehicles. Please stop incentivizing a dirtier future. Thank you, Katie Wilson Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>

Name	DateTimeReceived	Body.TextBody
Katie Wilson	1/4/2023 10:41	subsidy despite only having between 18-31 miles of electric range. Meanwhile, fully electric vehicles- specifically SUVs such as the Ford Mach-E and variants of the Tesla Model Y do not qualify at all. The EPA has classified both of these fully electric vehicles from AMERICAN carmakers as SUVs since both hit the market. The Inflation Recovery Act was sold to the American people as a green energy bill, but in practice it appears that the administration appears far more concerned about oil company profits than a greener future. I am one of many conservation-minded voters disgusted by the way the IRS and Treasury Department are acting to preserve cars that use gasoline at the expense of carmakers such as Ford and Tesla that are courageously making fully electric vehicles. Please stop incentivizing a dirtier future. Thank you, Katie Wilson Sent from Yahoo Mail for iPad<https://overview.mail.yahoo.com/?.src=iOS>
Gmail	1/4/2023 10:42	Hi, I decide to buy Tesla 5 seat long range Model Y this year. Unfortunately it is not qualify for $7500 EV reduction plan. Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Warmest regard Wei H
Andrew Peppin	1/4/2023 10:43	Hi there, Just voicing my support for reconsideration of the status of the SUV model Y from Tesla for the IRA tax credit. Should be considered an SUV like other similar qualifying vehicles. Please add my name to the list of concerned citizens. Andrew Peppin. Sent from my iPhone using voice recognition (sorry for any typos)
Gabor J. Szabo	1/4/2023 10:43	Dear IRS, Please update your qualification for the EV tax credit. The Tesla Model Y, as well as a version of Ford Mustang EV, qualify more for the tax credit than any hybrid with a gas engine. Sent from my primitive concordation device powered by electro-magnetism.
jennifer	1/4/2023 10:43	I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y 5 seat from the SUV category due to its vehicle weight. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y 5 seat, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y 5 seat in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Jennifer M. Burgess Sent from my iPhone
Eric Smith	1/4/2023 10:44	The Ford Escape Hybrid, Ford Mach-e, and Tesla Model Y all serve the same demographic - 5 passenger vehicles with more storage than a sedan. They all belong in the same category.
Chaitanya V	1/4/2023 10:44	I am writing to bring to your attention my belief that the Tesla Model Y 5 seater should be included on the list of vehicles eligible for reduced inflation under the Act. It seems nonsensical to me that this model was not included from the beginning. I understand the importance of encouraging the use of electric vehicles and the Model Y 5 seater is a highly efficient and environmentally friendly option. Its exclusion from the list of eligible vehicles under the Act is a disservice to those who are looking to make a responsible and sustainable choice in their transportation. I urge you to reconsider and include the Model Y 5 seater on the list as soon as possible. Thank you for your attention to this matter. Sincerely, Chaitanya

Name	DateTimeReceived	Body.TextBody
Chris Pierce	1/4/2023 10:44	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Chris Pierce
David Eulau	1/4/2023 10:44	$7500 credit. There needs to be much better consistency with regards to the vehicles qualifying and also more honesty as to how these credits are applicable given that the purpose of this $7500 is to accelerate the transition to sustainable energy while eliminating dependence on petroleum. You can't have some SUVs be penalized or ineligible just because of how many seats they have. If a Tesla model Y SUV has 5 seats, it is the same SUV when it has 7 seats and should qualify for the $7500 under the $80,000 income qualifying rule. Likewise, a Ford Mustang Mach E should qualify as an SUV because it is an SUV. It also makes no sense to allow a 20mpg Jeep Wrangler Hybrid to qualify for the $7500 and not and electric vehicle that is far more efficient and in line with the purpose of IRA tax credit which is aforementioned. The government needs to fix these issues immediately and with fairness and transparency. No party politics should be present. Sent from my iPhone
Michael Moynihan	1/4/2023 10:45	Why government should stay out of the free market. subsidies are mostly used for corruption and almost never achieve their stated goals. Many states have banned the sale of new gasoline vehicles starting in 2035. 1000 battery cycles on the Jeep 4xe gets 21,000 electric miles while 1000 battery cycles on the Tesla Model Y gets 330,000 electric miles. How does anything the US Government does make sense? The Tesla Model Y is an SUV with all wheel drive. It's been deemed an SUV by the EPA. It's238lbs lighter because Tesla innovated and shaved weight off for efficiency. No ICE vehicle should be getting an EV credit.
JT	1/4/2023 10:46	The intended concept is to both encourage electric vehicle adoption, as well as promote production in North America (and trade allies, to an extent). It makes sense to have some financial limits. Someone buying a $180k Porsche EV probably doesn't need that EV credit. :) However, the manner in which this is being done currently is ... unclear and confusing at best. Case in point are some SUVs. The Ford Mach E and Tesla Model Y (5 seat) are good examples. These are both full EV SUVs and neither qualify in the SUV price limit, but as sedan. The Model Y (7 seat variant) does qualify. This of course makes no sense. I've seen speculation that this SUV definition may be based upon a certain weight requirement? (there are no real differences between the 5 and 7 seat variants, you see) The first issue is that it is unclear ... these things should be defined for people to see. The second is that weight either shouldn't be there or it needs to be heavily changed. It gives incentive to have less efficient, heavier vehicles. NOT what we want. To further the crazy ... there are a number of other 5 passenger SUVs that do qualify for the SUV limit, presumably just because they do simply weigh more. And worse ... for something intended to promote electrification ... there are many hybrids, which offer but a few miles on EV mode, which also have rather poor fuel economy when not in EV mode (which will be most of the time) and they DO qualify. So we're looking to help people buy a very fuel inefficient hybrid and not a very good EV ... and with money that is marked specifically for EV growth? That is madness. In summary ... hybrids probably shouldn't qualify at all. If they must, it should be 1/2 the amount and only for hybrids which offer genuine, meaningful efficiency improvements over their normal counterparts. Next, if the vehicle is broadly accepted as an SUV, then it should be an SUV. I hope someone will actually read these vs just count # of emails or something. For the reader ... thanks for taking the time to do this. - JT
Frank Auer	1/4/2023 10:47	It is crazy that a Partial EV like the Jeep gets full EV credit of $7500 while a those full EVs do not because of how much they weigh or other absurd spec? I already have an EV, but my wife is in the specific market for an SUV EV and you are essentially rewarding her for buying a hybrid instead of a pure EV with this approach (she is specifically looking at a Y or Mustang).
Keeth Brown	1/4/2023 10:47	Dear IRS, These rules make it hard to believe the Inflation Reduction Act (IRA) is nothing more than a way for taxpayers to subsidize gas cars. Which I do not support! The spirit of incentivizing battery production in the U.S. was palpable. I'm not pro incentive but reducing reliance on China battery production seemed worthwhile. Sadly that was clearly just lip service. The most egregious example is the Jeep Wrangler 4xe. Which gets a higher MSRP than the Ford Mustang Mach-E, and Tesla Model 3 & Model Y. Unless the IRS has advanced knowledge of Tesla Models, Tesla doesn't make a Model Y Performance with 7 seats. It only comes in the 5 seat variety. However a Tesla Model Y Performance with 7 seats is listed on https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after. Please include all Tesla Models of the Model 3 & Y as well as all models of the Ford Mustang Mach-E and any other EV's which were obviously discriminated against. VW springs to mind. If the IRS doesn't do this I will petition my congressman and senators to change the law. I will also vote agains any official Republican or Democrat that supports this crony capitalism. This reeks of picking winners and paying off political donors rather than encouraging consumers to purchase EV's. In its present form it's just Solyndra by another name. Please don't think the taxpayers haven't noticed how crooked this looks. Much like the FBI and OGA censoring the citizens on multiple social media platforms.

Name	DateTimeReceived	Body.TextBody
Dan Peters	1/4/2023 10:48	The qualifications for SUV EV tax credits are silly, I'm not sure if they are intentionally biased or just poorly designed. Multiple pure EV cars like the Mustang mach-E and Tesla model Y 5 seat do not qualify for tax credits while gas only hybrids like the Jeep Rubikon qualify. This goes against the stated intent of the tax credit. The EPA classifies these cars as SUVs. Please reconsider these tax credit exceptions based on this statement alone from the IRA "For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance… using criteria similar to that employed by [EPA] and [DOE] to determine size and class of vehicles." The spirit of the law implies that all fully electric EVs should get tax credits.
rmdesantis55@gmail.com	1/4/2023 10:50	I am writing to comment on the proposed EV tax credits. You are proposing a Tesla Model Y 5 seat at $55,000, which is the amount for a sedan. It is not a sedan, but an SUV. The same vehicle, in your scheme, with 7 seats you show as an SUV with an $80,000 limit, which makes no sense at all (it is the same car – there is no lengthening of the vehicle, it just adds seats where currently there is storage in the 5 seat version). You show the VW PRO S, which also has 5 seats, as an $80,000 limit. I respectfully suggest that you correct this oversight and allow all Tesla Model Ys, regardless of the number of seats, at $80,000. Ralph DeSantis 14204 Moonlit Way Estero, FL 33928
Karl Gesslein	1/4/2023 10:51	with 5 seats is not classified as a SUV and the Jeep Wrangler Plug in Hybrid which gets 20mpg does qualify. Also the fact that the ID.4 (classified as a SUV) which is lighter than the Ford Mustang Mach E extended range (not a SUV) and much smaller in size than the Model Y. I understand the difficulty in classification of what is a SUV but your definitions make no sense. If you are going to call the ID4 a SUV then the Mustang and the 5 seat model Y should also qualify. If you're going to disqualify the Model Y 5 seater and the Mach E then the ID4 should not qualify. When there is no consistency it makes the government look like they are playing favorites. My personal opinion is that there should be no Tax subsidies for EVs or Plug in Hybrids. There is no longer any need for it. Karl
Thomas Boettcher	1/4/2023 10:51	RE: Classification of Tesla Model Y 5-seat as a sedan Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y 5-seat from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded from the SUV category. This seems completely arbitrary and ill-informed. I urge the IRS to reconsider this decision and include the Tesla Model Y 5-seat in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production and purchase of environmentally-friendly vehicles, especially those made in the US. Sincerely, Thomas Boettcher Evansville, IN
Cameron Covey	1/4/2023 10:51	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). And also the Ford Mustang Mach-E. The Tesla Model Y 5 seat option (and the Ford Mustang Mach-E) meets all the criteria to be considered a SUV. The EPA even categorized the Tesla Model Y (5 seat version) as an SUV. The Model y 5 seat is a highly efficient electric vehicle and aligns with the IRS goal of promoting the use of cleaner and more sustainable transportation options. It deserves the full tax credit. I hope the IRS takes my request seriously and considers allowing the SUV classification and tax credit for Tesla Model Y (5 seat version) and the Ford Mustang Mach-E. Thanks, Cameron Covey

Name	DateTimeReceived	Body.TextBody
fallen.coffers_0b@icloud.com	1/4/2023 10:52	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular and most American-made electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the 5-seater Tesla Model Y. Sincerely, Max Brown
Mikkel Staby	1/4/2023 10:52	Hello IRS, Make incentives that will transfer Earth to pure EVs faster. Therefore add all Tesla Model Y versions to the $7.5K EV tax credit. It’s one of the most sold cars, one of the most efficient SUV’s and is also largely produced in America. Instead of letting many hybrid cars receiving the tax credit, this does not make much sense. Thank you :-) Best regards,
Karl Fenner	1/4/2023 10:55	Dear IRS, Thank you for the opportunity to hear the people speak on this matter. I feel that there is at least one big mistake being made on your part in the way things are being handled here, which is the fact that... You are penalizing a company (Tesla) for doing exactly what this law wants them to do. I'm referring to the fact that a lighter (in weight) vehicle, which is therefore more efficient (which is what we all want) should MORE qualify for a credit, but YOU are making it the opposite! This makes NO sense! Specifically the ALL-electric SUV made by Tesla known as the Model Y, which is widely considered to be the best electric vehicle in the world, is not qualifying for the full credit (or any credit at all for that matter), whereas a very inefficient FORD hybrid does qualify. This is insane, and must be corrected! -- please!!! Thank you, Karl Fenner, Denver CO, USA
Chris Dantonio	1/4/2023 10:55	Hello, I think the EV tax credit should apply to the Model Y 5-seater. I own this car it's an awesome electric vehicle and it should be included. Why would it be excluded? That seems silly. The EV tax credit should be for all electric vehicles. Especially cars that are fully electric and very energy efficient. Please include Model Y 5 seater in the EV tax credit because that is fair and will help the environment. Thank you Chris
TESLA TRAC	1/4/2023 10:55	Dear IRS, Thank you for the opportunity to hear the people speak on this matter. I feel that there is at least one big mistake being made on your part in the way things are being handled here, which is the fact that... You are penalizing a company (Tesla) for doing exactly what this law wants them to do. I'm referring to the fact that a lighter (in weight) vehicle, which is therefore more efficient (which is what we all want) should MORE qualify for a credit, but YOU are making it the opposite! It appears that this is being done specifically because it is lighter in weight and that it would qualify for the credit if Tesla would simply bolt a couple of concrete blocks into the car. This makes NO sense! Specifically the ALL-electric SUV made by Tesla known as the Model Y, which is widely considered to be the best electric vehicle in the world, is not qualifying for the full credit (or any credit at all for that matter), whereas a very inefficient FORD hybrid does qualify. This is insane, and must be corrected! -- please!!! Thank you, Karl Fenner, Denver CO, USA

Name	DateTimeReceived	Body.TextBody
Michael De Marco	1/4/2023 10:55	Good Morning, I wanted to reach out to discuss OMB Control No. 1545-2137. I was excited for the IRA bill to be passed by our government to encourage those to purchase EV's. However, this current bill seems to be a bait in switch to the American public. First hybrids (which use fossil fuel) are included in the list. The most troublesome however is that the Tesla Model Y-5 Seat is not eligible because it weighs less, to be more efficient, than an arbitrary weight limit to be considered an "SUV". My wife and I were looking forward to purchasing the Tesla Model Y-5 Seat and are sadly not going to because it doesn't qualify for the tax credit. We have no desire for a Model Y-7 seat which is less efficient and more expensive. Please take the American publics comments into consideration and make the Tesla Model Y-5 seat eligible for the $7,500 tax credit. Thank you, Mike De Marco Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
doug	1/4/2023 10:57	The fact that you are not including some Tesla Model Y and Ford Mustang Mach-E models is blatantly political. It's a disgrace. You should be ashamed.
Dennis Wegewijs	1/4/2023 10:57	I am writing to express my disbelief that the new tax incentive includes plug-in hybrids, but not the Tesla Model Y. As a proud owner of a Model Y, I have always believed in the benefits of electric vehicles and the positive impact they have on the environment. I find it hard to understand how a vehicle like the Model Y, which is fully electric and has a range of over 300 miles, could be excluded from this incentive. The Model Y has consistently received high marks for its efficiency and low emissions, and it should be eligible for the same tax benefits as other electric vehicles. I urge the IRS to reconsider its decision and include the Model Y in the tax incentive. Doing so would not only be fair to Tesla owners like myself, but it would also encourage more people to make the switch to electric vehicles, which is crucial for the future of our planet. Thank you for your attention to this matter. Sincerely, Dennis Wegewijs
Matthew Berthold	1/4/2023 10:57	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Noa DeNova	1/4/2023 10:59	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. -Noa DeNova

Name	DateTimeReceived	Body.TextBody
rtboyd1@netscape.net	1/4/2023 10:59	The EPA categorizes all variants of the Model Y as an SUV. It is ridiculous that a 5 seat Jeep with a gas engine that gets 20 MPG and 21 miles of electric range receives a $7,500 EV Tax Credit, YET a 5 seat Model Y is ELECTRIC ONLY, gets 113 MPEe with 330 miles of range DOES NOT qualify for the tax credit. Similarly, it makes no sense that a hybrid SUV like the BMW X5 xDrive45e with 5 seats, 31 miles of electric range and a $65,525 MSRP may qualify for the $7,500 IRA rebate, but not the 5 seat Tesla Model Y SUV, 100% electric, 330 miles of electric range and a purchase price of $65,990! Hybrids should not get any incentives. They burn gasoline and their electric-only range is too small to make any meaningful contribution to emissions
Patrick Sarsfield	1/4/2023 10:59	Federal Tax Credits when purchasing these types of vehicles. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix:
jon rudy	1/4/2023 11:00	are concerned about the planet and your department can make a difference by extending these credits to a company and model of car that is making a REAL difference!
Peter Harmon	1/4/2023 11:01	to be in sync with manufacturer pricing and specs. i got rid of my gas car last year and was looking to get another tesla (currently own a model S) and if this is how the credits are going to be finalized and the basic Tesla could not qualify, I guess I will consider buying another Gas guzzling car and publish this on twitter as another example of inept govt policies. Hopefully, you can adjust these rules to actually match what manufacturers are building.
David Prothero	1/4/2023 11:02	Please explain your logic on excluding a five-seat model Y in your rebate? What does price range have to do with anything? David Prothero
Andrei Afanasiev	1/4/2023 11:03	IRA Tax Credit Recommendation 1. Hybrids unless provide greater than 50% extra range to their gas ability equivalent to the % of manufacturing percentage of battery components not less than 50%. Or a minimum 50 kWh battery pack in order to qualify. Personally hybrids should have a phase out year. 2. New definition of classification of an SUV don’t force manufacturers to add unnecessary weight with a third row, or raise suspension 1” which will decrease efficiency and range thus being counter productive to the mission of sustainable and USA made. 3. Give guidelines to manufacturers on which components need to be made within NAFTA stop subsidizing China that’s what the intent of the bill was. Andrei Afanasiev

Name	DateTimeReceived	Body.TextBody
mark.glick.dallas@gmail.com	1/4/2023 11:04	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Mark M Glick Mark Glick 214.450.2455 | www.linkedin.com/in/markglickdallas<http://www.linkedin.com/in/markglickdallas/> "All progress takes place outside the comfort zone."
Ryan Leedle	1/4/2023 11:05	After reviewing the list of vehicles that qualify for the $7,500 tax credit, the applicable vehicle price limit of $55,000 and $80,000 seems incredibly flawed for some vehicles. For example, why do the Tesla Model Y 7-seaters have a limit of $80,000 but the Tesla Model Y 5-seaters have a limit of only $55,000? The 7-seaters are the exact same size as the 5-seaters (car size dimensions are the same)! The difference in these is the fact that a 3rd row of seating is inserted into the car which replaces some of the rear cargo space. That's the difference. These are both SUVs and should have the $80,000 limit. The BMW X5 xDrive45e is on the list of eligible vehicles for the $7,500 tax credit. It is an SUV 5-seater, but it has a price limit of $80,000. Please explain this rationale to me that explains this BMW 5-seater having a $80,000 limit while the Tesla Model Y 5-seater having a $55,000 limit. I look forward to your response! Thank you, Ryan Leedle Sent from my iPhone
Joe Lee	1/4/2023 11:05	Dear Mr. Garcia, I'm writing to provide feedback to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. I find the current proposal to be unnecessarily restrictive in the selection of vehicles that qualify, which I believe will limit the intended goal of encouraging public adoption of electric vehicles. I would suggest the following changes: - Expand the battery manufacturing restriction to allow country of origin to include good faith trading partner countries such as Japan, Korea and the EU - Clarify the definition of a SUV which qualifies for the higher price limit based on vehicle size. More specifically, this should include vehicles such as all versions of the Tesla Model Y without the arbitrary restriction of requiring a 3rd row bench. I believe these modifications would make the policy consistent with the larger goal while maintaining the spirit of the policy.
Mark Fetters	1/4/2023 11:06	plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Mark Fetters
Tim Kulogo	1/4/2023 11:08	Dear IRS, I am writing to request that you reconsider the classification of the Ford Mustang Mach E and the Tesla Model Y 5-seat option as SUVs for the IRA tax credit cap of $80,000. The Mustang Mach E and the Model Y 5-seat option meet all the criteria to be considered SUV's. They are clearly SUVs, as they have the size and functionality of traditional SUVs, and are also categorized as such by the EPA. Much of what has excluded them from being considered SUVs for the IRA tax credit cap of $80,000 are the very things that make them good electric vehicles (low to the ground, aerodynamic, light weight, etc.). Furthermore, the Mustang Mach E and the Model Y 5-seat option are highly efficient electric vehicles, which aligns with the IRS's goal of promotion the use of cleaner and more sustainable transportation options. As such, I believe that they deserve the full tax credit available to SUVs, assuming any 5-seat SUV's deserve it. I hope that you will take my request into consideration and reconsider the classification of the Mustang Mach E and the Model Y 5-seat option as SUVs. Thank you for your time and consideration. Sincerely,

Name	DateTimeReceived	Body.TextBody
Tony Geraci	1/4/2023 11:08	I find it unfathomable that the Model Y five seat variants are not classified as an SUV. It is bigger than some of the current cars that are listed as SUVs. So I believe that the MOdel Y five seats variants should be classified as an SUV and receive the $80,000 MSRP limit. Thank You
Michael P. Durkin	1/4/2023 11:08	In reference to Section 30D, recent guidance from the IRS leaves out the tax credit scenario for people with written binding contracts for new EVs entered into prior to IRA signing, who will take delivery in 2023 or 2024, or later. Please issue clear guidance on this including what year to claim the tax credit, as the IRA law is clear that these customers should be eligible able to treat the vehicle as placed in service prior to the IRA signing and thus apply the pre IRA credit rules, regardless of when delivery occurs. In my opinion, the tax credit would be claimed on an original or amended 2022 tax return since the vehicle would be considered placed in service in 2022. The guidance currently given is confusing and clearly excludes this scenario. Many EV makers like Rivian, Lucid, and Fisker gave their customers the ability to enter into a written binding contract in order to secure the tax credits. The Rivian contract clearly does not limit damages to a certain amount and should be consisted a written binding agreement consistent with IRS policy. In addition, the SUV vs. car classification for applying the MSRP limits defies logic. The 7 seat Tesla Model Y is an suv, but the 5 seat model is not. The VW ID4, a smaller vehicle than the Tesla Model Y is an SUV in awd trim, but not in rwd trim. This is incredibly confusing to consumers and is not based on conventional wisdoms of what is an suv. Further, some plug in hybrid vehicles with a gas engine qualify as an suv and are eligible for the full credit based on MSRP whereas fully electric vehicles like the Tesla model y and does mustang Mach e may be excluded. The suv designation should be based on EPA classifications, which are commonly accepted by consumers, and not antiquated IRS gross vehicle weight rules or other thresholds that are not defined in the IRA. Regards, Michael Durkin
ERIC CRESCENZE	1/4/2023 11:09	IRS, The IRA $7500 incentive to purchase electric vehicles should be geared towards the vehicles that truly utilize the most renewable resources available. Two vehicles that have been excluded from the 7500$ incentive include the Ford mache and the tesla model y in the five seat configuration. These vehicles are fully electric and help will our country and citizens by promoting a renewable energy future. Additionally our country could achieve less dependence on foreign oil and avoid the whims of OPEC. However, inefficient, heavy, poorly designed vehicle hybrids that get terrible gas mileage are qualifying the the 7500$ incentive. What exactly are we trying to achieve by leaving out two fully electric vehicles but including two vehicles with poor efficiency? At least give the consumer the choice between fully electric and a hybrid. Otherwise this appears to be a bailout to the automotive industry for failing to adapt to a changing market. Concerned taxpayer, Eric Crescenze
Ryan Seward	1/4/2023 11:10	Allow Tesla Model Y to participate in EV tax credit and remove PHEVs (like the Jeep Wrangler PHEV with ~20 miles of range). Absurd to have a ~20 mile Jeep that gets 20 MPG to receive the EV tax credit and not a ~250 mile pure EV Tesla.
Andrew Kershaw	1/4/2023 11:11	To Whom It May Concern, I believe that all trims of the Tesla Model Y and the Ford Mach E should be eligible for the $80,000 SUV EV tax credit. It seems like a very corrupt, political decision to not include these vehicles in this program. Thanks for your consideration, Andrew Kershaw
Marty Murphy	1/4/2023 11:11	To whom it may concern, Happy New Year! The Tesla Model Y should be included as an SUV, because it is. If you want more electric vehicles on the road please offer the discount for this one as well. Thank you! - Marty Sent from my iPhone
Melody@mars73.com	1/4/2023 11:12	even if it doesn't have seven seats, nor weigh enough for the class of SUV's included in the tax credit. Not all US citizens use their SUV as a seven seat vehicle. Seven seats should not be a requirement for inclusion in the tax credit — it's almost like you have added a HOV lane type of requirement to the vehicle, which is absurd. And adding a weight class makes no sense when one would want their EV to be as light as possible for better mileage range. The Tesla Model Y SUV is a popular vehicle, and if you want more people to move to toward fully electric vehicles for the good of the planet, then this vehicle must be listed (in a standard configuration without seven seats) as eligible for the EV tax credit at the higher MSRP limit of $80,000. Anything else is shortsighted and antiquated thinking. Thank you for giving me the opportunity to comment on this important issue. Our planet is at stake. Melody Bowers 420 Fruit Farm Rd. Royersford, PA 19468 Mmbowers@gmail.com

Name	DateTimeReceived	Body.TextBody
Frank van Gilluwe	1/4/2023 11:13	Please reconsider various SUVs like the Model Y 5 seater and the Mach-E as SUVs. Strange that they are considered sedans. If it's weight based, that's even nuttier. We should be promoting lighter vehicles that use less energy. It seems contrary to support EVs. We need to be encouraging vehicle designs that are more efficient by weighing less. Worse, when a Jeep with a gas engine at 20 mpg and an tiny 21 miles of electric range get a full EV credit while other real EVs don't. Best regards, Frank. Frank van Gilluwe
Tong Li	1/4/2023 11:13	Happy New Year! I am writing to request that please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Tesla Model Y 5 seater is a very popular choice among drivers and is a great value for money. It offers a great combination of comfort, luxury, style and performance that is unmatched by any other vehicle in the same price range. The Model Y 5 seater has a more spacious interior than other SUVs in the same price range, which makes it a great option for larger families. Additionally, it has the latest technology and safety features, which make it a great choice for a family vehicle. The $55K price cap is too low for the Tesla Model Y 5 seater. The cost of the car is significantly higher than that, which means that many people who would otherwise be able to purchase the car will be unable to do so. By increasing the price cap to $80K, you would be allowing those people to purchase the car, which would result in increased tax revenue for the IRS. I hope you will consider this request and increase the price cap for the Tesla Model Y 5 seater to $80K. Thank you! Lillian
Abel Bean	1/4/2023 11:14	To whom it may concern, I have grave concerns and believe that the Tesla Model Y is being unfairly categorized as a sedan and not as an SUV. I believe this to be gross negligence by the IRS and reflects poorly on our administration. Please fix this by adequately categorizing the 5-seat Tesla Model Y as an SUV as soon as possible. Thank you, Abel Bean
Sinan Imer	1/4/2023 11:14	I have been following the news about the vehicles that will get EV tax credit and I am very concerned about how these credits are allocated. A bunch of $7500 credits were assigned to hybrid cars that have 20-30 miles range and still depend on gasoline while full EVs SUVs like Ford mustang Mach-e and Tesla Model Y not getting any. And it is hard to understand how a 7 seater Model Y is eligible but the 5 seater is not. They are basically the same car! And the classification of IRS does not match EPA classification which doesn't make sense either. If you think about the core of this IRA bill, it is meant to reduce our dependence on foreign oil and manufacturing. I think IRS should focus on that rather than trying to find the fine differences between cars. Thanks, Sinan Imer
marco alatorre	1/4/2023 11:14	I see several examples illustrating that the current structure fails to do this, most notably where vehicles that still have internal combustion engines and simply add a plug in hybrid system just large enough to qualify get the full $7500 credit despite having a MPG efficiency below 50, some even in the 20s, whereas pure EVs with MPEe close to or even well above 100 do not get the full credit. Whether vehicles are classified as SUVs or not also seems very arbitrary and will exclude some vehicles that are very deserving of the credit based on price point. If you refer to the table below I see no reason why these specific VW and Ford (Hybrid!) cars get to qualify as SUVs and be eligible for the full credit with a $80k price point, but the 5 seat version of the Tesla doesn't qualify as an SUV and would need to be priced under $55k to qualify. That is not equitable, please correct it. [image.png]
zachary daly	1/4/2023 11:15	Hi, Im very concerned and upset that some variants of the Tesla Model Y and Ford Mustang Mach-e will not receive any incentives from the IRA. I'm also in strong disagreement that any plug in vehicles at all should be receiving incentives- They should not be supported when they contain a fossil fuel engine!!! This is wrong and incentivizing the wrong behavior. Please change!! Best, Zach Daly a concerned US citizen
Carter Bowns	1/4/2023 11:16	To whoever it may concern, I never thought I'd have to write an email to tell someone that an electric vehicle should be eligible for an electric vehicle tax credit, yet here we are. It's the antithesis of this entire tax credit to exclude a Tesla or Ford electric SUV, that is even classified by another government agency (the EPA) as an SUV. Yet somehow a Jeep that gets 20 MPGe, and only gets 21 miles of electric range, is included in the tax credit. It goes without saying this is dumb and needs to be fixed. Thanks, Carter

Name	DateTimeReceived	Body.TextBody
Matt Potter	1/4/2023 11:17	The model Y is a fully electric EV, it should be included in the EV tax credit. The main issue with EV adoption is that they are too heavy, the weight needs to be reduced to get higher range on the vehicle. It is totally UNFAIR to not have the Model Y be excluded from the tax credit due to weight . Thank you for listening -- Matt Potter
GIOVANNY GUTIERREZ	1/4/2023 11:17	I don't own a Model Y but this is ridiculous for EV tax credit comparison. [cid:8f5f3de8-8f4f-4b75-b72b-998b63d941c9@namprd09.prod.outlook.com]
Jared Scrafano	1/4/2023 11:18	This makes no sense and y'all can't make up a new definition of SUV. How can a less efficient model bmw or gm model or hybrid models qualify? All 100% EV models that follow all rules about being mined, manufactured, built in North America should qualify. The specific exclusion of the most efficient and most popular Tesla Model Y, an American car company seems counter intuitive to get more EVs on the roads and more affordable. All government entities should be inline what an SUV with a clear definition between EV, Hybrid and ICE. Being in a union shouldn't just be a factor and excludes many safe American made cars such as the Tesla model Y 5 seat version. It's safe and the most efficient. VW added more weight to their SUV just to qualify which makes it less efficient. So what's the goal, to provide all Americans with the ability to purchase a safe American made SUV with a good charging infrastructure. The government not allowing Tesla to sell cars like dealerships, not inviting to EV summit, and now these ridiculous excuses for including the most efficient Teslas is very concerning. It shows that our leaders are excluding a non union American car company to benefit the same Americans who have to pay the taxes in the future. Spend that tax break more wisely and support 100% EV vehicles that are non-union. If the SEC can say there's no such thing as a coincidence, then the IRS can't make a new definition of SUV to avoid a specific model of SUV from a specific manufacturer. Don't greenwash our tax dollars only to help legacy car manufacturers avoid bankruptcy for now. If they fail they don't need a bailout. They say by for the last decade and kept pushing more ICE vehicles. Unions don't seem to support the EV revolution if they are willing to accept that Tesla is the leader in EV, not GM. Be fair and truthful with taxes, just like I have to be fair and truthful when submitting my taxes and paying. Do the right thing
Mike Tillman	1/4/2023 11:19	Please include the Tesla Model Y in the Tax incentive packages. It is unimaginable that they would not be included. Sincerely, Dr. Mike Tillman Force Development LLC drmiketillman@gmail.com<mailto:drmiketillman@gmail.com> C: 843-478-2777
Naeem Bari	1/4/2023 11:19	Dear Mr. Garcia, I am writing to express my disappointment that US made vehicles like the 5 passenger Tesla model Y does not qualify for the EV tax credit, while foreign made vehicles like the VW id.4 does. I hope you will address this oversight as quickly as possible. Full credit should be offered on the 5 passenger Tesla Y. Thanks Naeem Bari
Nick Wroblewski	1/4/2023 11:19	All models of the Ford Mustang Mach-E and Tesla Model Y should absolutely qualify for the full tax credit as SUVs. They are all significantly more important in transitioning our entire auto industry to fully electric than a lot of the hybrid vehicles that will qualify for the credit. Punishing them for being fully electric with a slightly higher (but fair) price tag does not align with the overall goal of transitioning to clean energy. Thanks, Nick
James Mitchem	1/4/2023 11:20	Despite being classified by the EPA and the DOT as an SUV the Tesla Model Y the IRS refuses to classify the Model Y as such for tax purposes. This is truly embarrassing as the list of vehicles that qualify for credits allegedly include gasoline electric hybrids that get 20 MPG in gasoline models. This smacks of political favoritism against an American manufacturer. If the IRS will not deal with this issue then the new Congress should. Respectfully. James Mitchem, Specialist, US Army, retired. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
levilr@ptd.net	1/4/2023 11:20	Your definition of vehicles that qualify for tax credits under the IRA is seriously flawed. By allowing credit for PHEVs and precluding BEVs like the TESLA model Y (clearly a SUV) you have damaged the transition to renewable energy. Please correct the definitions to further the goals not build barriers. Lee Levine 8009 George Road, New Tripoli, PA 18066 cell:610-248-2002
Tesla Pool	1/4/2023 11:20	Good morning Mr. Garcia, As a EV owner I will ask you to help update and rectify the IRS guidelines considering and determining what qualifies as an electric car worthy of the $7,500 Tax Credit from the Inflation Relive Act. Many of us have notice that a high number of car makers with hybrids qualify for the full credit while some Tesla vehicles with a much higher efficiency and fully electric does not, even though they do fall into the parameters created by the IRS for the full credit. The Tesla Model Y been the main concern. Please review this and make sure it does make justice to what this bill was intended to, support the Eav cars and American cars also. Thank you. Hector J Perez
Victor Zou	1/4/2023 11:22	IRS, Request: Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K! I think the main goal of the bill is to use tax payers's money to accelerate EV adoption and buildup leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: 1. Hybrids are qualified for $7500. I believe not a single one of them should because they do very little if any for the goal. 2. All Tesla Model Y should qualify for $7500 because all Model Y are the same size. It is absurd that Model Y 7 seaters are qualified but not others. I have a strong feeling that this is accurately targeting Tesla driven heavily by OEMs' influences, because Model Y is the best selling model and is the biggest threat to OEMs. 3. Tesla is the best EV company in the world hands down. US gov should be proud of Tesla. Tesla deserved to be treated correctly. I strongly suggest the IRS to revisit the bill and do the right things please.
christina ren	1/4/2023 11:23	IRS, Please include all trims of Tesla Model Y in the SUV category with a $80k price cap, not #55k. The main goal of the bill is to use taxpayers' money to accelerate EV adoption and build up a leading position of US EV manufacturing to help climate change. That said, here are my concerns and disappointments about the bill: * Hybrids are qualified for $7500. Hybrid cars with very small batteries do not provide the same environmental benefits as fully electric vehicles. While they may be more fuel efficient than traditional gasoline-powered cars, they still rely on fossil fuels for a significant portion of their energy needs. In contrast, fully electric vehicles do not rely on any fossil fuels and therefore have a much lower environmental impact. I believe it is not justified to offer the $7500 EV incentive to hybrid cars with very small batteries since they do very little if any for the goal. * All Tesla Model Y should qualify for $7500 because all Model Y are the same size. Tesla's cars are truly fully electric vehicles that fit the objective of the bill. These are tax paypayers' money and ought to be used wisely and appropriately. Thanks for your consideration Christina Ren
John Sligh	1/4/2023 11:23	seater and the Ford Mustang E as a sedan while the EPA categorizes them as a SUV thereby allowing a greater purchase price that is eligible for the federal credit. This determination undermines the whole purpose of the tax credit with the 2 best selling vehicles in their most popular configuration being effectively shutout. Sincerely, John Sligh Davidsonville, MD
Roman	1/4/2023 11:23	Why Tesla Model Y doesn't get the EV tax credits? It's that because Tesla is not controlled by pedo nazi clowns like the rest of the corporates or "politicians" who are even now defined so? We know it about your masters and you, the history even now knows you and your masters are even under monkeys' level ;) Have a nice day, clowns serving to pure under human evil without free will, just slaves, proud of it? 😹😹😹 MSc. Roman

Name	DateTimeReceived	Body.TextBody
Troy Coker	1/4/2023 11:25	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you. Troy Coker Sent from my iPhone
Stephen Taylor	1/4/2023 11:25	To whomever it may concern: Please let me voice my concern over the regressive policy to withhold tax credits from certain extremely reliable and high performing american-made EVs. There is certainly real value in promoting, via American tax policy, American industry and specifically the American car industry as a whole (hence the justifiability of a requirement that the automobile be made in America from American produced parts). But, certainly, there is a much more important and overriding consideration that should dictate offering tax credits for every EV produced in America: the planet wide climate crisis. This crisis will make every other crisis look like a tempest and a teapot and we're sitting around calculating just how much to help our population to migrate to total electrification? It is hard to believe that we could be so short-sighted!! I would love to buy a Tesla Model Y but, given my retirement status, I need a little more help. Please make the federal tax credits universal for american-made evs. And please, please remove tax credits from ICE cars. If we need to give GM and Ford a little bit of help to make the transition, fine. But let's save our planet for our children and grandchildren by acting now and decisively! Steve Taylor 7222 Chestnut Avenue Elkins Park, PA 19027
Evan Respaut	1/4/2023 11:25	To whom it may concern, The pricing tiers for the new tax credit between SUV and car are crazy. Tesla Model Y 5 seater is considered a car but the 7 seater version is an SUV? And then the 5 seater ID4 considered an SUV? These guidelines need to be rethought. Also why is a 20 MPG Jeep getting a full EV tax credit? The Jeep 4xe only gets 20 miles of EV range and then switches to its 20 MPG gas guzzling engine. This doesn't seem at all in the spirit of a bill that's supposed to help the environment. Not sure what can be done at this stage, but please try to fix this if possible. Thanks, ~Evan
Val Kimbrough	1/4/2023 11:25	All Tesla's should be included in the $7,500 tax credit, including the Tesla Model Y 5 seater. -Val Kimbrough
Louis-Thomas Marcoux	1/4/2023 11:25	It’s a shame that the model y is not in the credit and other suv hybride are in there. The Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla car is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range.
Mathias Cohanim	1/4/2023 11:27	Hello, I saw that the Tesla model Y 5 seater was not included as an SUV. I own one and it is absolutely an SUV, it drives and feels like one and it seem ridiculous that it is not listed as an SUV with a $80k price limit. I hope you will consider this comment and adjust the designation of the model y, a fully electric car that is 100% built in the United States. Thank you and have a great day! Mathias
Ken Rhoades	1/4/2023 11:28	plug-in hybrids or any hybrids at all receiving a rebate. Numerous studies have shown these vehicles to not actually reduce carbon emissions. Secondly, why did they not follow EPA guidelines regarding what is and SUV, and what is a sedan. By interpreting this data differently than the EPA, it is specifically excluding the top selling products like the Tesla Model Y and Mustang Mach-E. Because of this, most of the value of this very expensive undertaking is wasted on subsidizing fossil fuel vehicles. Frankly, this looks like blatant corruption and is probably subject to investigation and litigation. People will not stand for this.
Jeff Pigatto	1/4/2023 11:28	To Whom it may concern, I am writing to request that you amend the classification of the Tesla Model Y 5-seat variants by assigning it the Sports Utility Vehicle (SUV) classification and applying the $80,000 MSRP limit instead of the $55,000 MSRP limit. The current classification does not make sense, especially given: * All other Model Y variants (7 seats) are classified as Sports Utility Vehicles * Comparable vehicles from other manufacturers, such as the BMW X5 xDrive45e are classified as SUVs and hold the $80,000 MSRP limit. Thank you for your time and consideration. Best regards, Jeff Pigatto

Name	DateTimeReceived	Body.TextBody
Keith Knol	1/4/2023 11:29	IRS, After reviewing the recent IRA list of vehicles<https://www.teslarati.com/tesla-vw-evs-2023-ev-tax-credit/> that qualified for the 2023 EV tax credit I was surprised and confused that the Tesla Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. I own a Tesla Model Y long-range five-seat and I can assure you it is absolutely an SUV. I replaced my previous SUV, a Toyota Highlander SUV, with the Model Y and the Y matches or exceeds the Highlander in every meaningful SUV metric. I use it as an SUV and it performs as an SUV. Furthermore the seven-seat Model Y qualifies for an $80,000 tax credit. The only difference, literally, is that the seven-seat variant has two additional seats dropped into it compared to the five-seat variant. Everything else about the vehicles are identical. I am a strong supporter of the IRA and the governments goal of incentivizing the transition to EV's and use of sustainable, clean and reliable energy to address climate change and energy independence. The correction of the oversight I described above will make a difference for many people that also want to support the transition to EV's. I suspect there may be other models from other manufactures (the Ford Mustang Mach E comes to mind) with similar inconsistencies that should also be reviewed and corrected. I look forward to seeing this issue addressed. It's great to see the government advancing meaningful programs to address the climate crisis. Thank you for providing this opportunity to provide feedback. Keith Knol Port Townsend, WA
Anthony Sigel	1/4/2023 11:31	There is something seriously wrong with the IRA specification when the 5 seat Tesla Model Y, which has 104 mpg(e) and 330 miles of range, and the Ford Mach E, two of the most popular and energy efficient full EV's gain no incentives, while many hybrid internal combustion cars such as a jeep, which has a gas engine and gets 20 MPG. It has 21 miles of electric range. Many if not most of these hybrids are never charged or used under electric power. The Tesla is also a "Most American" car in terms being built and sourced in the USA (the Ford is made in Mexico). I urge the IRS to use the Environmental Protection Agency standard for what is and is not a SUV, which properly recognizes both the Tesla model Y 5 passenger, and the 7 passenger versions as full electric SUV's. Thank you, Tony Sigel
Zach Kronon	1/4/2023 11:31	Why isn't the Tesla model Y series covered?? Seems pretty reasonable it would be for obvious reasons. Thanks, Zach
Patrick Jaegers	1/4/2023 11:31	To whom it may concern. I disagree with how it's being determined which EV's qualify for the EV credit. Specifically, there are hybrids with gas engines, some of which that only get around 20 mpg and have very minimal range when driven on electricity only that do qualify, while some extremely efficient and completely electric vehicles are not qualifying simply because they've been defined as a different vehicle type (SUV vs passenger car) based on things like number of seats, even though the same exact vehicle can be purchased with our without the extra seats meaning it can both qualify and not qualify depending on the options selected. This seems to be an obvious political take, and misses the point of the EV credit entirely. I'm not entirely onboard with the EV credit to begin with. But given the mission of trying to persuade people to purchase more environmentally friendly cars, think how much more effective this credit would be if it weren't acting in such bad faith and obvious partisanship. Respectfully, Patrick Jaegers
Steven Hague	1/4/2023 11:32	I received delivery of a Tesla Model Y Long Range (all-wheel drive) in June 2022 and have been very happy with its performance. I do not plan to purchase another vehicle in the foreseeable future, so I do not expect to be directly affected by the outcome of this policy decision. I suggest that towing capacity be considered in this decision. Our 2022 Tesla Model Y Long Range has a 3500 pound towing capacity. We routinely utilize this capacity to tow both a utility trailer and a small camping trailer. I find that the Tesla Model Y Long Range performs this task very well, far more securely than our previous tow vehicle, a 2015 Honda Odyssey which also has a 3500 pound tow capacity. I suspect the excellent towing performance of the 2022 Tesla Model Y Long Range has something to do with its high gross vehicle weight, but the dedicated tow setting that has been implemented may have added to the capability as well. In addition, the large cargo capacity of the Model Y Long Range is very useful, especially on long camping trips. While it may not look like an SUV, I believe that the Tesla Model Y Long Range has greater utility vehicle function than many mid-range SUVs. Thank you. Steve Hague 16419 Gordon Lane Leo, Indiana 46765
Lance Knapp	1/4/2023 11:32	I was going to buy a model Y EV this year but saw it does not qualify for the credit if it has 5 seats. Please include this car as it is the one myself and so many others want but the extra help with cost would be so helpful. Thanks, Lance Lance Knapp 949-338-4690 lanceknapp1@gmail.com

Name	DateTimeReceived	Body.TextBody
Sunish Amin	1/4/2023 11:33	To whom it may concern, I strongly feel that the Tesla Model Y 5 seater should be included for the $7,500 EV tax credit. As a supporter of electric vehicles, I hope the government makes this change for further EV adoption. Thank You, Sunish Amin
Austin Cook	1/4/2023 11:33	We cannot keep letting lobbyists decide these things over the people. This bill is actively against every United States citizen. WE THE PEOPLE do not want to subsidize GAS VEHICLES. Big Oil has had its time in the sun. We have subsidized big oil long enough. Be on the right side of history.... Here's an example of the broken nature of this incentive in its current form: Two main issues that are causing this: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Ryan Mitchell	1/4/2023 11:33	Good morning, I am writing to express my support and concerns for the current verbiage in the new electric vehicle incentive program. While I am grateful for this program, the positive environmental impacts of our transition to sustainable energy, the incentives the program offers, and it’s support of American manufacturing jobs for assembled-in-America vehicles, I have some discontent with the structure of a few requirements: 1. Offering differential pricing caps by vehicle types incentivizes purchasing larger vehicles (SUVs) over more efficient smaller vehicles (sedans). I recommend offering only a single tier to incentivize buyers to buy the more efficient option, thereby further reducing our energy consumption. 2. The inclusion of low-range PHEVs dilutes the impact of this program. The average American now drives ~14,263 miles per year, or about 40 miles per day. Many PHEVs have an all-electric range much lower than this, and will still consume fossil fuel on a daily basis. I recommend including a minimum all-electric range requirement (perhaps: 60 or 75 miles) to ensure that we’re not incentivizing fossil fuel consumption. Again, overall I am supportive of this program, and am glad to have had a chance to share my recommendations on how to improve it. Please let me know if you would like to discuss further. Hope this helps, Ryan Mitchell 321-514-3149
Rune Blikø	1/4/2023 11:33	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It seems unfair that the most popular EV in the world, the Tesla Model Y, is not included in this incentive, yet a 22 mpg Jeep Wrangler is. It's disappointing to see that plug-in hybrids are included in this incentive, as they still rely on fossil fuels and do not provide the same environmental benefits as fully electric vehicles. I urge the IRS to reconsider the criteria for this tax incentive and to prioritize fully electric vehicles, like the Tesla Model Y, in order to truly encourage the adoption of sustainable transportation. Sincerely, Rune Blikø
pillbox-06-crabber@icloud.com	1/4/2023 11:34	Why are you rating the Tesla Model Y in two different categories for the same car? The EPA has it as a SUV. In my opinion you should have it rated as a SUV not playing games with the number of seats. It is the same car. Also the rear seat is impractical (no head room) and it is not offered by Tesla. Thanks, Dan Sederstrom

Name	DateTimeReceived	Body.TextBody
Gary Hensley	1/4/2023 11:34	I've been an advocate for EVs for a long while, given the positive sustainability impact and many other benefits. In February of 2022 we put an order in for a Mustang Mach-e AWD with an understanding we qualify for a federal tax benefit of $7,500 and California of $2,000. However given supply chain constraints / delays, etc from Ford, we still have not received our vehicle (ETA 1/9/2023). Recently we have learned that our vehicle no longer qualifies for ANY tax benefits from Federal or State since it is considered a car with an MSRP cap of $55K. A couple of points: - 3 of the 4 Mach-e models exceed the $55,000 maximum qualification limit. In reality probably equates to 80-90% of models ordered don't qualify. https://www.ford.com/buy/mach-e/build-and-price.html#/model - The Mustang Mach-e has been considered an SUV by Ford from the moment it was released in 2021: "For the first time in 56 years, Ford is expanding the Mustang family, bringing the famous pony into the electric age with Mustang Mach-E, an all-new, all-electric SUV born of the same all-American ideals that inspired the best-selling sports coupe in the world." https://media.ford.com/content/fordmedia/fna/us/en/products/evs/mustang-mach-e/mustang-mach-e.html At this point we are seriously considering moving back to a gas or gas / hybrid SUV to remain within our retirement budget. Thank you for your consideration. --Gary Hensley g2hmb@yahoo.com 4007 Lavenir Road Vacaville, CA 95688
Gary Hensley	1/4/2023 11:34	I've been an advocate for EVs for a long while, given the positive sustainability impact and many other benefits. In February of 2022 we put an order in for a Mustang Mach-e AWD with an understanding we qualify for a federal tax benefit of $7,500 and California of $2,000. However given supply chain constraints / delays, etc from Ford, we still have not received our vehicle (ETA 1/9/2023). Recently we have learned that our vehicle no longer qualifies for ANY tax benefits from Federal or State since it is considered a car with an MSRP cap of $55K. A couple of points: - 3 of the 4 Mach-e models exceed the $55,000 maximum qualification limit. In reality probably equates to 80-90% of models ordered don't qualify. https://www.ford.com/buy/mach-e/build-and-price.html#/model - The Mustang Mach-e has been considered an SUV by Ford from the moment it was released in 2021: "For the first time in 56 years, Ford is expanding the Mustang family, bringing the famous pony into the electric age with Mustang Mach-E, an all-new, all-electric SUV born of the same all-American ideals that inspired the best-selling sports coupe in the world." https://media.ford.com/content/fordmedia/fna/us/en/products/evs/mustang-mach-e/mustang-mach-e.html At this point we are seriously considering moving back to a gas or gas / hybrid SUV to remain within our retirement budget. Thank you for your consideration. --Gary Hensley g2hmb@yahoo.com 4007 Lavenir Road Vacaville, CA 95688
Safe Alattar	1/4/2023 11:35	Tesla Model Y 5 seater should be included with the EV tax credit
Dale Nghiem	1/4/2023 11:36	Hi Mr. Garcia, I recently bought a Telsa Model Y for my family of 5. I chose the the Model Y performance model because at the time of purchase it was the only Tesla model that was available in a short amount of time. I wanted it not only to save money on the high gas prices but ultimately save the ozone pollution of driving a FULL electrical car. It's a shame to not include the Model Y 5 seater as an SUV and exclude it from the rebate. You have a Jeep wrangle 5 seater with a electrical range of approximately 35 miles on a full charge to get the rebate. Please review the specs for the Model Y 5 seater and provide your findings to NOT include the car in the rebate program. Thank you in advance for your time. Best Regards, Dale Nghiem

Name	DateTimeReceived	Body.TextBody
Evan Moyle	1/4/2023 11:38	I am writing to express my disappointment that the most popular variations of the Tesla Model Y will not be eligible for the $7500 tax credit. As one of the most popular cars in the world, I believe that including the Model Y in this credit would drive the most change towards the adoption of electric vehicles. The intent of the regulation is to drive change towards more environmentally-friendly modes of transportation, and I believe that the Model Y is a prime candidate for this credit due to its widespread popularity and success in the market. Its inclusion would incentivize even more people to make the switch to electric vehicles, resulting in a greater reduction in greenhouse gas emissions and a more sustainable future. I understand that the decision to exclude the Model Y from the credit may have been based on technicalities, but I hope that the IRS will consider the larger impact that this decision has on the adoption of electric vehicles. I encourage the IRS to reconsider and include the Model Y in the tax credit, as it has the potential to drive significant change towards a more sustainable future. Thank You, Evan Moyle 952-818-4105
rebecca lorenzana	1/4/2023 11:38	expensive of the two models but only MY qualifies. I believe all M3 and MY should qualify, regardless of how many seats, wheels, or performance it has. Thank You, Rebecca L. Email: reb-lor@hotmail.com From: rebecca lorenzana<mailto:reb-lor@hotmail.com> Sent: Tuesday, January 3, 2023 5:41 PM To: pra.comments@irs.gov<mailto:pra.comments@irs.gov> Subject: OMB Control No. 1545-2137 Greetings IRS, I would like to comment on the EV Tax Credit that most EVs do not qualify for. I am not sure what good it will do to make it right, but at least I will put in the effort. When I heard the President was going to propose a change in the EV tax credit, I was hoping he would allow Tesla cars to qualify for the tax credit since they were American-made. I decided to buy a tesla with the hopes this tax credit would kick in. I was disappointed to hear that the president only allows SUVs up to 80k to qualify and sedans worth 55k to qualify. Regardless, I decided to buy a Tesla and took my Model 3 Performance delivery in June 2022, and I am thankful for this great car (with less maintenance). I am very confused why the president did not allow Tesla's, M3 and MY, to qualify for the EV tax credit, but Hybrids, including gas-guzzling Jeeps, do. Hybrids should not be included in the tax credit since they are not full EVs. They still require gas and still require oil changes. This is all too confusing and I hope you can make it right with the President to allow the EV credits for full EVs, only.
Can OZAK	1/4/2023 11:38	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, John OZAK Sent from my iPad
Sitanshu Gupta	1/4/2023 11:39	Dear IRS, I bought my Tesla model Y in 2021 and didn't receive any rebate on the car, even though it is fully electric and saves the environment, which is the intention behind the rebate, while others who bought plug in cars that give only 30-50 miles on electric, got the rebate of $7500. This seems absolutely unfair and unjust. Please correct this if possible. Thanks, Sitanshu
Loren Carmichael	1/4/2023 11:39	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery. (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize. consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Loren Carmichael <https://twitter.com/cactus_capital/status/1610418542108606465>

Name	DateTimeReceived	Body.TextBody
Alex Aleman	1/4/2023 11:41	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Shirish Jamthe	1/4/2023 11:41	Hi, I think 5 seater Tesla Model Y should get the $7500 tax credit. It is an SUV just like the jeep. Thanks Shirish
Noah Goldner	1/4/2023 11:41	Dear IRS, I'm writing regarding the IRA as it applies to EV incentives. It is most silly that a seven-seat Tesla Model Y qualifies as an SUV whereas the five-seat version qualifies as a sedan. It's the same car. It's extra absurd the smaller Ford Escape Hybrid and Jeep Wrangler qualify as SUVs. These cars have a fraction of the amount of battery cells as BEV vehicles, therefore do not represent a higher manufacturing cost in the spirit of the law. It's tragic hybrids qualify at all. Apparently these vehicles qualify as an SUV over the 5 seat Tesla because of height and approach angle. Well Tesla can lift the car and qualify no problem…but this will compromise energy efficiency…which is actually range and utility in a BEV. This seems like an arbitrary and illogical penalty that is not in the spirit of this bill. The Ford Mustang Mach E is also something that should probably be included as an SUV. Ford too can just lift and comprise energy efficiency in order to win a subsidy. Regards, Noah Goldner
Lei Wang	1/4/2023 11:42	All Tesla Model Y should qualify for $7500! I strongly suggest the IRS to revisit the bill and do the right things! Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. thank you -Lei
Michael McDowell	1/4/2023 11:42	To whom it may concern, The Tesla Model Y, 5 seat version should be capped at $80,000 instead of $55,000. It's ABSURD that a bunch of other 5 seat, would-be inefficient EVs, and other foreign made vehicles (so-called wasteful and technologically ancient 'hybrids') qualify for the $80,000 cap while the purely American made Tesla Model Y 5 seat does not qualify. If this decision to include wasteful vehicles like the Audi and Jeep while denying a Tesla isn't borne of outright corruption, it's borne of utter and total incompetence and stupidity. Please reply, and for the love of reason, change the rule!!! I can't believe I'm having to write this email, tbh… Thank you, Mike McDowell

Name	DateTimeReceived	Body.TextBody
John P	1/4/2023 11:42	American Made Teslas. Cars.com ranked the Tesla Model 3 and Tesla Model Y as the most American Made vehicles of the year, yet the Model Y somehow does not qualify for the EV tax credit. One example is depicted in the table below, which shows Hybrid vehicles being eligible for the tax credit, but the Tesla Model Y is not. It also shows a foreign made Audi and BMW being eligible, but the American Made Tesla is not. Despite the Model Y being a pure electric vehicle and one of the most energy efficient vehicles one can buy, this AMERICAN MADE CAR is somehow ineligible for the EV tax credit. The spirit of the EV tax credit is to incentivize consumers to purchase cleaner, more efficient cars, while also encouraging American Innovation and manufacturing in the EV space. So… How can you justify giving an EV tax credit to a Hybrid car that gets less miles to the gallon than most gas powered cars (see MPGe below for Jeep Grand Cherokee 4xe and Jeep Wrangler 4xe)? Why does the EV tax credit incentivize less efficient hybrid cars over more efficient all electric ones? Why does the Tesla Model Y, one of the most efficient and most American made electric vehicles, not qualify for the EV tax credit? [cid:1857d860af1bd540b501]
Devin Serpa	1/4/2023 11:42	Hello, I am Devin Serpa. I'm writing to inform you of a gross oversight on the IRA implementation of the Tesla Model Y SUV 5 seat variant not having an $80k cap while the 7 seat enjoys the $80k cap. At this time, the 5 seater costs $66k and does not qualify. The 7 seater costs $69k and qualifies making it only cost $61.5k. This kind of mishap should not happen. All the Model Y's are SUVs, and should have the cap at $80k Thank you, Devin Serpa
Timothy Cross	1/4/2023 11:42	1) Hybrids are getting the full credit (should be at max. $2,500) 2) Do not penalize lighter cars: e.g. Model Y 5 seater (and other cars) should qualify for the credit even if they are lighter than other bulky/inefficient cars (so set the limit to $80k). It's insane to tell the manufacturers, if you sell a car heavy enough you will get the credit, otherwise you don't. We don't need heavier vehicles on the roads. Tim Cross
Michael Pfeifer	1/4/2023 11:42	To whom it concerns, All Tesla Models should qualify for EV tax credit. Tesla is Americas best selling EV. They have the most chargers, the safest cars, and it is wrong that all Tesla vehicles are being excluded from the EV tax credit. The strategic way of removing the model Y specifically proves that the federal government does not in fact care to transition to clean energy, but is focused on taking care of companies that align with their political beliefs. Tesla employs American workers building substantially higher quality cars, and they deserve the tax credit. A Jeep wrangler with a gas engine and 30 miles of EV range qualifies, but a fully electric car that does not, is not fair. Please reach out if you want to discuss this with me. Thanks, Mike
Wyn Holmes	1/4/2023 11:43	IRS Attn: Andres Garcia, (202) 317-4542 Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Wyn Holmes 8020 Orchard St.

Name	DateTimeReceived	Body.TextBody
Ismail Amzovski	1/4/2023 11:43	I am writing to express my deep frustration and distrust with the new tax incentive for electric vehicles. It is completely unacceptable that the most popular EV in the world, the Tesla Model Y, has been excluded from this incentive while less environmentally friendly options like plug-in hybrids and the 22 MPG Jeep Wrangler are included. This decision shows a lack of understanding and commitment to supporting the transition to sustainable transportation. The Tesla Model Y is a leader in the EV market and has proven itself to be a reliable and popular choice for consumers. Excluding it from this incentive sends a message that the IRS does not value the efforts of companies like Tesla to reduce our reliance on fossil fuels and combat climate change. Furthermore, the inclusion of the Jeep Wrangler is a blatant contradiction to the goals of this incentive. A vehicle with such low fuel efficiency should not be rewarded with a tax break, especially when compared to the Model Y, which has a much higher electric range and lower carbon emissions. I urge the IRS to reconsider this decision and include the Tesla Model Y in the list of eligible vehicles for this incentive. It is imperative that we support the growth of truly sustainable transportation options if we hope to create a better future for ourselves and the planet. Sincerely, Ismail Amzovski
Justin LeMay	1/4/2023 11:43	[illegible] threat of China's EV market penetration. So thank you very much for giving our car companies an incentive to survive the transition. There should be two major incentives to benefit our country. 1) High Efficiency 2) Local Sourcing/Production Our collective goal to transition to a sustainable energy independence requires us to move from a fossil fuel economy to an electric and renewable economy as quickly as possible. To do this we're going to need to reduce the impact of the new vehicles on our existing grid because it takes time for grid operators to make the necessary upgrades to support the new load. This requires High Efficiency vehicles to minimize the grid impact over the transitionary period. Hybrids are comparatively inefficient and should not be eligible for the full tax credit. If anything they should be eligible for 1/5th the tax credit as their battery is generally 1/5th as big. For instance, the Jeep EV is roughly equivalent in mpge as the Hummer EV which weighs 9000 lbs. Weight reduction should be positively incentivized as it leads to better efficiency and less wear and tear on our roads. Local sourcing and production are also important as we need to reduce our reliance on foreign powers. We've seen with the war in Ukraine how quickly begrudged allies can turn hostile and the impact that can have on economies around the world. Ideally a large part of this would be recycling, so that we could bring already produced minerals in the form of products and recycle them for high grade components easily. The guidelines put forth as to which vehicles will qualify for the 55k or 80k tax credit have a few flaws in my opinion. It seems silly to not just use the EPA categorization for what is an SUV or a Van or a Passenger Vehicle. This will lead to exceptional amounts of confusion since you can literally have different trims of the same model of car that are an SUV versus Not an SUV. Take the model Y for instance. Is it really logical that it is only an SUV when it has the third row installed? You're incentivizing extra weight added during the manufacturing process. It would also qualify if its suspension rode higher. As you're aware, higher ride height lowers efficiency. Volkswagen has a similar confusing mix of different "types" for the same ID4. Mach E doesn't qualify for the SUV credit when it is clearly labeled by the EPA as a crossover SUV. Ideally all of the incentives would have an efficiency scaling factor per class. So the average efficiency would be a 1 scaling factor and the highest efficiency would be 1.25 for instance. So if 100mpge was average 90mpge would be 0.9x the refund and 110mpge would be 1.1x the refund. That way it would be a race to higher efficiency vehicles. I realize that you didn't write the bill and are just doing your best to implement it.
Conrad Schmidt	1/4/2023 11:43	The Tesla model Y 5 seater is an all electric SUV with 330 miles range! Lots of storage room, very safe, made in USA and very efficient. All the things you should want to incentivise! This car should be included in the 7500 tax credit. Conrad Schmidt
Edward P. Megrant	1/4/2023 11:43	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: o The IRS is not categorizing the 5-seat Tesla Model Y as an SUV, even though NHTSA and the EPA both do. This means the Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. o On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range (for a 56 MPGe rating), that gets the $7,500 tax credit. IT IS NOT AN EV by any means and still produces an abundance of dangerous emissions!!! At best, this is a pretty severe act of negligence by the IRS to properly categorize vehicles. At worst, it's blatant corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now forced into funding old, outdated fossil fuel technology in large, inefficient gas vehicle auto makers. This is a gross miss use of our taxpayer dollars. The Ideal fix:

Name	DateTimeReceived	Body.TextBody
Alex Aleman	1/4/2023 11:44	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Matt	1/4/2023 11:45	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Matthew Ponkey
Rahul Sharma	1/4/2023 11:45	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows)
Danny Meister	1/4/2023 11:46	I am writing to express my disappointment that the most popular variations of the Tesla Model Y will not be eligible for the $7500 tax credit. As one of the most popular cars in the world, I believe that including the Model Y in this credit would drive the most change towards the adoption of electric vehicles. The intent of the regulation is to drive change towards more environmentally-friendly modes of transportation, and I believe that the Model Y is a prime candidate for this credit due to its widespread popularity and success in the market. Its inclusion would incentivize even more people to make the switch to electric vehicles, resulting in a greater reduction in greenhouse gas emissions and a more sustainable future. I understand that the decision to exclude the Model Y from the credit may have been based on technicalities, but I hope that the IRS will consider the larger impact that this decision has on the adoption of electric vehicles. I encourage the IRS to reconsider and include the Model Y in the tax credit, as it has the potential to drive significant change towards a more sustainable future. Thank You, Daniel Meister 218-428-6901

Name	DateTimeReceived	Body.TextBody
Girish Dinakaran	1/4/2023 11:47	Hello, Our household of three decided to purchase Tesla Model Y this year after an extensive analysis among comparable models - range, miles per equivalent gallon, safety and overall aesthetics. We are now stunned that Model Y is not eligible for the federal subsidy - we request your esteemed office to reconsider the subsidy for Model Y, and help household like is access the much required subsidy and help realize our dream of owning one this year!! Best, Girish
Chris Zhang	1/4/2023 11:47	Dear IRS, I am writing to express my concerns and distrust regarding the new tax incentive for electric vehicle. It is surprising and unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a tax payer and concerned citizen, I believe the tax incentive should be geared towards promoting the use of the most efficient and environmentally-friendly vehicles. And the policy maker such as IRS should play a fundamental role to help the world towards sustainable energy. The inclusion of a vehicle of such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and call into question the motivation behind its design. I urge IRS to reconsider the decision and ensure that the tax inventive is fairly applied to all electric vehicles, including Tesla Model Y. Sincerely,
Brett Peirce	1/4/2023 11:47	Though the rumors of the IRS drawing some "weight minimum" for SUVs may be unfounded, it certainly appears that several BEV models are not getting the same support from government monetary redistribution as several PHEV models and that makes no sense to me or to MANY others. Explain why or change it. Also several models can be leased, and receive a tax credit, but cannot be purchased and receive the tax credit. Explain why or change it. I do not want my tax dollars used to purchase sub par machinery or to support hostile foreign regimes, if it must be redistributed. Please change it.
Ruth Peterson	1/4/2023 11:48	I own a Tesla Model Y. Please make the Tesla Model Y 5 seat available for the $7500 tax credit, since it is under $80,000. You included other similar vehicles, but excluded the Tesla Model Y 5 seater. Why? Hybrids should not be available for the tax credit. The tax credit is very unfair in the breakdown, since it excluded the Tesla Model Y 5 seat from the tax credit. There is something fishy in the way the Tesla Model Y 5 seat was excluded since it is under $80,000. Ruth Peterson
Dan McCormick	1/4/2023 11:48	Internal Revenue Service Rm 6526 1111 Constitution Ave NW Washington DC 20224 Dear Sir, I am writing to express my frustration with how the new energy vehicle tax incentives are being applied. I believe the incentives should be directed towards promoting the use of the most efficient and environmentally friendly vehicles, and the criteria applied objectively and transparently. For your consideration: - A reasonable method to measure efficiency, in the case of battery powered vehicles, is battery range per charge - Rewarding gas/electric plugin hybrids with full credit is contrary to emission goals, instead base it on battery range, Typical hybrids are much less efficient than battery powered EVs, and studies have shown that they are rarely plugged in, negating much of the perceived value - IRA vehicle classification seems arbitrary and contrary to common sense, e.g. Tesla Model Y five seat does not qualify while the seven seat variant does; a Jeep Willys hybrid that gets 20MPG with only 21 miles of battery range enjoys the full $7500 credit. How does this make sense? Giving hybrids full tax credit by simple inclusion of a token battery to the drive chain, creates an uneven playing field, effectively handicapping the nascent BEV industry. This seems contrary to the public perception of what this bill is intended to accomplish and not in the best long term interest of our country. I urge the IRS to reconsider the qualifying criteria and ensure that the tax incentive is fairly applied to all vehicles by virtue of their efficiency, in a way that is transparent, clearly defined, and logical. Thanks for your attention. Sincerely, Dan McCormick 9061 Ravena Rd Tallahassee FL 32309
Liam Lyu	1/4/2023 11:50	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you Liang lyu

Name	DateTimeReceived	Body.TextBody
Tom Harrington	1/4/2023 11:50	I almost never write letters however I felt this was a very unfair situation. As you know only certain model Y vehicle can qualify for a $7500 tax credit , based on their weight.I point out that smaller vehicles like a BMW that weights more and carry less are receiving it. The point of electric vehicles is to reduce energy consumtion by minimizing weight. Tesla is being penalized for using aluminum instead of steel. The model Y is the most efficient vehicle in its class and I request that the tax rebate be applied to all models. I must point out the some vehicals are receiving a rebate that really don't deserve it like many hybrids. The model Y is the most popular electric SUV available and this decision will affect the largest group of people looking to make a purchase. I happen to already own a model lY and can say it is every bit an SUV. Thank you for opening this up to public comment.
Casey Purcell	1/4/2023 11:50	Dear IRS, Please review this situation with the new tax incentives, and how they are applied being too confusing and being inconsistent with the purpose of the incentives in the first place. For example, it doesn't make any sense that the Jeep Wrangler which gets 22MPG gets the $7500 incentive while the Tesla Model Y, the most popular EV in the world, doesn't get anything...? That makes zero sense. I think the point of these incentives is to get more people to choose an EV and not including the best option just makes it less appealing to do so. Thank you, Casey
David Labelle	1/4/2023 11:51	I think IRS needs to change the list of vehicles and max msrp. It makes no sense that hybrids with terrible gaz mileage (like a jeep wrangler 4xe with 5 seats or ford escape hybrid with 5 seats) gets 7500$ of EV credit with only 21 miles from the batterie, with optimal conditions, probably 0miles in cold weather, and the Tesla Model Y (5 seats) or ford mach-e that are full electric SUV, gets 0$. The definition of SUV should not include any weight threshold because it does not push manufacturer to be better and cut weight of their SUV. Suggestions : All 100% EV should be eligible for the 7500$. If you want to add a max msrp, put 80k for all models. Get Outlook for Android<https://aka.ms/AAb9ysg>
Curt N	1/4/2023 11:52	I am writing to express my frustration and distrust regarding the Inflation Reduction Act's treatment of electric vehicles. Specifically, I am concerned that the Act offers the full tax credit amount to certain plug-in hybrid vehicles, while excluding some variants of the highly popular Tesla Model Y. I understand that the purpose of the Act is to incentivize the adoption of electric vehicles and reduce reliance on fossil fuels. However, I fail to see how excluding certain variants of the Model Y from the full tax credit amount aligns with this goal. The Model Y is not only the most popular electric vehicle in the world, but it is also a fully electric vehicle that produces zero emissions. I strongly urge the IRS to reconsider this decision and offer the full tax credit amount to all fully electric vehicles, regardless of make or model. This would not only be fair to consumers, but it would also serve the intended purpose of the Act by promoting the widespread adoption of electric vehicles. Sincerely, Curtis Nare
Bill Conway	1/4/2023 11:52	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Cheers! Sent from my iPad... You are the sky, everything else is just the weather. Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). If you don't see the irony of a gun ban being enforced by men with guns, then you fail to understand why the 2nd amendment was written in the first place - Kevin Sorbo"

Name	DateTimeReceived	Body.TextBody
Alex Aleman	1/4/2023 11:52	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows)
john coleman	1/4/2023 11:52	The Tesla model Y 5 seat SUV is classified as an SUV by the environmental protection agency. The IRS decision to say it is not an SUV is bewildering to say the least. A pure electric vehicle getting 330 miles of range that is undoubtedly an SUV having to adhere to a $55,000 limit excludes it from the inflation reduction act. Ridiculous. Multiple gas guzzling hybrids with exactly the same five seat configuration have been classified as SUVs and are getting the entire credit. Either this is a mistake or it’s flat out corruption designed to benefit legacy auto companies. Either way it completely goes against the spirit and letter of the inflation reduction acts intent to promote the use of electric vehicles. The five seat Tesla model Y needs to be classified as an SUV John L Coleman
Sankar Aiyar	1/4/2023 11:53	Dear IRS, I am writing to you to request that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. This is in regards to the Inflation Reduction Act’s vehicle price caps and corresponding $7,500 Federal Tax Credit. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap. Improperly categorizing vehicles is an example of severe negligence by the IRS. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Please include the Tesla Model Y Long Range 5 seater variants and Ford Mach E in the SUV category that receives the $80,000 price cap instead of the $55,000 cap and will therefore make them eligible for the $7,500 Federal Tax Credit. This will prove to the American taxpayer that the original categorizations were done in error. Otherwise, the credibility of US government agencies will be seriously damaged and will be viewed by the American taxpayer as a politically motivated decision.

Name	DateTimeReceived	Body.TextBody
Suren Tekkem	1/4/2023 11:54	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
gabe zentall	1/4/2023 11:56	against the purpose of these tax credits as it excludes cars like Tesla Model Y and Mustang Mach-E because they are not heavy enough. Is this the right message to automakers (ie: make your EVs heavier)? Lighter vehicles are more efficient – something we should be incentivizing. I hope the US Treasury will reconsider this misplaced requirement. Gabriel Zentall, San Francisco
Lindsay P	1/4/2023 11:56	Tesla model y 5 seater qualify for the 7500 tax credit. I also think the income limit and the car cost limits should be raised considering the costs of vehicles in general as well as what it costs to get a charger installed in the homes.
German Coronado	1/4/2023 11:56	I am writing to express my distrust and frustration with the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrid cars, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer, I strongly believe that the government should be incentivizing the purchase of fully electric vehicles rather than hybrids, which still rely on fossil fuels. The inclusion of the Wrangler, which has such a low fuel efficiency rating, only serves to undermine the progress being made towards a more sustainable future. I urge the IRS to reconsider this decision and to revise the tax incentive to prioritize fully electric vehicles. We must take every opportunity to reduce our reliance on fossil fuels and to promote the adoption of clean, renewable energy sources. Sincerely, German Coronado
Bry	1/4/2023 11:57	The EV tax credit should include all trims of Tesla Model Y. Giving an EV tax credit to a BEV is a waste of my tax payer money! True EV's should get the tax credit. Bryan Fetterolf Tax Payer and disappointed in this EV tax credit
Jackie Zeng	1/4/2023 11:57	have currently. Thank you. Teng
Nitin Girhotra	1/4/2023 11:57	Please add Tesla Model Y with 5 seats eligible for the credit. Having plugin hybrid with 25 miles range and not a model Y is really not acceptable
bryan binney	1/4/2023 11:59	I am writing to express my surprise and frustration at the current classification of the Tesla Model Y five seat version. As a consumer interested in purchasing a clean energy vehicle, I was disappointed to learn that this vehicle is not classified as a SUV and therefore not eligible for the $80,000 limit. In contrast, vehicles such as the Ford Escape PHEV and Jeep PHEV with very small batteries are included in this classification. I request that the IRS reconsider the classification of the Tesla Model Y five seat variant and include it in the SUV classification. Thank you for considering my request. Regards, Bryan Binney
Jeff McClure	1/4/2023 11:59	Cars that are already classified as SUV by the EPA or states should qualify as SUV for IRS electric vehicle credit purposes. In other words, all Tesla Model Y cars should be eligible for the full SUV credit. There is no need for the IRS to re-classify the Model Y SUV as a Sedan when other governmental agencies have already classified the Tesla Model Y as an SUV in all configurations.

Name	DateTimeReceived	Body.TextBody
Rick Winter	1/4/2023 11:59	Dear IRS, I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Michael Moynihan	1/4/2023 12:00	Dear IRS, I am writing to express my frustration and distrust in this system regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y and Ford MachE. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Michael Moynihan
Aric Shen	1/4/2023 12:00	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Aric Shen
Ricky Keller	1/4/2023 12:00	I would like to comment that all versions of the Ford Mach E Mustang and Tesla Model Y should qualify for the tax credit. Especially when small battery hybrids qualify. The full EVs will have a bigger impact at improving environmental outcomes.
John Wencong Zhang	1/4/2023 12:00	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. John

Name	DateTimeReceived	Body.TextBody
rick@redwoodinternet.com	1/4/2023 12:00	Dear IRS, Regarding the EV Tax Credit, specifically the Model Y price cap issue, I would like to say that the failure to include the Model Y, and the failure to classify it as an SUV, is negligent, damaging, and creates the appearance of bad faith. I live in the mountains and have a Jeep Liberty and my wife just got a new Model Y. Our Model Y has a tow hitch, AWD, ample cargo space (i think it might be as big as the Jeep Liberty inside), ample clearance, and all the other features of a typical "SUV". It is more expensive, and rightly so, as it is an ELECTRIC ALL WHEEL DRIVE VEHICLE with the FEATURES OF AN SUV available including racks, tow packages, and interior cargo for recreation or work. To expect this type of vehicle to be under 55K or to be priced like a sedan is a GROSS ERROR that is HIGHLY QUESTIONABLE. This car is an SUV, we use it as an SUV (in the mountains), and it should not be subject to the currently set price cap. By the time you add AWD and tow capability especially, there is no way this car should be expected to be priced like a sedan. Especially considering all the other vehicles included, this exclusion appears political and is just wrong. In addition, hybrid vehicles should not be included in the EV credit - period. If you do exclude the highly efficient Model Y vehicle, you should EXCLUDE ALL THE FAR LESS EFFICIENT vehicles that are currently included. An SUV like the Model Y is usually bought with features for use - it has
Venkat Injapury	1/4/2023 12:00	Not fair excluding the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe. if possible, please correct it . Thank you Venkat Injapury
George Thomas	1/4/2023 12:01	To Whom It May Concern: The categorization of the Tesla Model Y in the IRA tax credit qualification process does not make sense. Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. The illustration below is unacceptable. [image.png] Thank you, George Thomas
Alexander Antwan	1/4/2023 12:01	shockingly low from my perspective. I was raised in a normal, middle class household. I attended an expensive college and have student loans. I worked extremely hard, with zero family or friend connections, to secure a job on wall street where I make more than $150K a year. I don't understand why I should not qualify for an EV tax credit, considering I pay significantly more in taxes than everyone who will benefit? This is extremely unfair. With the combination of student loans, higher tax burden, and rampant inflation, my AGI doesn't allow me to afford a $80K SUV EV, or even a $55K Sedan EV. I highly recommend raising these income limits by 2x. Obviously, the goal is to not give a tax break to multi-millionaires. A 26 year old who makes >$150K and comes from humble beginnings with student loans is not a multi-millionaire. I quite literally cannot afford a $55K car without putting myself into rampant debt, which is a terrible idea when auto loans are nearly 7% for someone with an 800 credit score. The proposed policy is disproportionately pricing out a lot of consumers who would love to buy green cars and reduce our carbon emissions. Instead, I will be forced to buy a gas car in my price range. The goal of the EV tax credit is to encourage consumers to switch to EVs. With such a low limit, I absolutely cannot afford to switch and will continue emitting carbon and harming the environment. Best, Alex Antwan
Mitesh Desai	1/4/2023 12:02	Hello IRS, I am writing this email to express my frustration regarding EV tax credit, it's not appropriate to consider a full $7500 tax credit for a hybrid vehicle which has only ~25Miles EV range while eliminating TESLA model Y & Ford Mustang Mach-E which has ~250miles of EV range. As a taxpayer I believe tax credit should be pramote Most efficient EV not a gasoline hybrid. I urge the IRS to reconsider this decision and ensure that tax incentives are fairly applied to Electric vehicles. Thanks & Warm Regards Mitesh Desai

Name	DateTimeReceived	Body.TextBody
Stuart McNair	1/4/2023 12:04	RWD with a standard battery. The MSRP for this model is $54,975. Just under the $55,000 threshold to receive the tax credit if this vehicle is classified as a car instead of an SUV. Unfortunately I also ordered floor mats at a cost of $240. That pushes the base price of the vehicle to $55,215. No longer qualifying for the tax credit. Because of floor mats. That cannot be removed because they are a "factory option" even though they come in a bag in the trunk and are not installed. This may be the dumbest thing I have ever seen. Because of the floor mats I have had to cancel my order for the car as it is not financially wise to pay an additional $7,500 for a $240 option. [cid:image001.png@01D9202C.32ED6990] Stuart McNair, CIPM Data Privacy Officer 205-248-1374 Randall Reilly<https://randallreilly.com/> | Better relationships. Better Insights. Better results. E-MAIL CONFIDENTIALITY NOTICE: The contents of this e-mail message and any attachments are intended solely for the addressee(s) and may contain confidential and/or legally privileged information. If you are not the intended recipient of this message or if this message has been addressed to you in error, please immediately alert the sender by reply e-mail and then delete this message and any attachments. If you are not the intended recipient, you are notified that any use, dissemination, distribution, copying, or storage of this message or any attachment is strictly prohibited.
Gloria de Luna	1/4/2023 12:04	Why oh why are hybrid cars, with very little electric range getting any credit at all??? They do NOTHING to move cars to all electric!! And with that, why oh why is the Tesla model Y - the most American built, ALL electric vehicle given a lower, and unrealistic price threshold, than very similar hybrid cars??? Please take your fiduciary responsibility to the taxpayers, and citizens of our country seriously and make corrections to this policy!! Thank you, Gloria de Luna a Florida voter!!
John Pereira	1/4/2023 12:06	Please ensure to add all Tesla model Y and Model 3 to the list of cars that qualify for the new federal tax credit and back track to January 1st purchases. There is no reason why other cars from other automakers are qualifying except teslas. Thank you, John Pereira Sent from my iPhone
Christo Logan	1/4/2023 12:06	mileage. As is, this implementation goes completely against the intention of the law which is to incentivize the adoption of energy efficient transportation.
Aaron	1/4/2023 12:07	the IRA EV incentive of $7,500 is generally welcomed, however, the constraints encode incentives that are contrary to common sense and contrary to the goal of the IRA. For example hybrid cars get the high price limit of $80,000 due to them having two engines/motors plus a battery (that is often miniature), in effect making them very inefficient but that is incentivized over a very efficient BEV that receives a lower limit of $55,000. Ideally it should be the exact opposite, we should incentivize efficiency but the IRA is punishing efficiency. Please also take note of the incentives set by giving some variants that only differ in internal equipment. For example in the case of the Tesla Model Y. The IRA incentivizes to artificially make the vehicle more heavy to get the $80,000 limit instead of the $55,000 limit or to add easily removable seats because the variant that has an internal equipment with 2 more seats is eligible to the higher limit. To make this point very apparent, compare the following: 1. Audi Q5 Quattro: hybrid, 5 seats, 61 MPGe, EV-range: 23 mi, 4,068 lbs, $57,400 Eligible for $7,500 IRA Credit 2. BMW x5 x-drive 45E: hydrid, 5 seats, 50 MPGe, EV-range: 31 mi, 5,646 lbs, $65,525 Eligible for $7,500 IRA Credit 3. Ford Escape plug-in hybrid: hybrid, 5 seats, 40MPGe, EV-range: 37 mi, 3,870 lbs, $38,500 Eligible for $7,500 IRA Credit 4. Jeep grand cherokee 4xe: hydrid, 5 seats, 23 MPGe, EV-range: 25 mi, 5,356 lbs, $60,360 Eligible for $7,500 IRA Credit

Name	DateTimeReceived	Body.TextBody
Ankoor Shah	1/4/2023 12:07	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Regards, Ankoor
hongying Tang	1/4/2023 12:07	Dear Sir/Madam, Tesla Model Y is qualified for electric vehicle tax credit. Thanks. Hongying
Jon Merwin	1/4/2023 12:07	It seems strange to me that the Ford Mustang Mach-E and Tesla Model Y do not qualify for the IRA tax credit for SUVs, despite being electric vehicles. I have more experience with the Model Y, as I have friends who own them and have driven one myself, but I have also sat in a Mach-E. The 5-seat version of the Model Y is not significantly different from the 7-seat version, and there are many other vehicles that are considered SUVs that are similar to the 5-seat Model Y. I believe that the IRS tax credit for SUVs should be extended to the Model Y 5-seater and the Mach-E, as they are more energy efficient than gas and hybrid SUVs. Thank you, Jonathan Merwin Miami, FL
Brett and Melissa Hymel	1/4/2023 12:08	The way the primary qualifications of the Inflation Reduction Act EV Tax Credit are currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. For example, the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. At best, this is a severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, taxpayers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Josh Sinykin	1/4/2023 12:10	I am writing to comment on the recent IRS interpretation of the EV Tax Credit from the IRA bill. There are many inconsistencies in the application of maximum tax credit allowed for SUVs. Specifically, the Tesla Model Y and VW ID.4. Also why are plug-in hybrids getting more tax credit allowances (for smaller batteries and worse miles per gallon efficiency)? If the NHSTA and IIS deem a car to be an SUV, why doesn't the IRS follow the language in the bill allowing maximum credit up to the value of the car of $80,000? " MANUFACTURER'S SUGGESTED RETAIL PRICE LIMITATION.— ''(A) IN GENERAL.—No credit shall be allowed under subsection (a) for a vehicle with a manufacturer's suggested retail price in excess of the applicable limitation. ''(B) APPLICABLE LIMITATION.—For purposes of subparagraph (A), the applicable limitation for each vehicle classification is as follows: ''(i) VANS.—In the case of a van, $80,000. ''(ii) SPORT UTILITY VEHICLES.—In the case of a sport utility vehicle, $80,000. ''(iii) PICKUP TRUCKS.—In the case of a pickup truck, $80,000. ''(iv) OTHER.—In the case of any other vehicle, $55,000." I write to you as a concerned citizen, and not someone who would benefit directly from this credit. For I am writing for all of the people who the IRS bias will be impacted by whatever rubric was used for classifying vehicles. It makes no sense that an SUV is sometimes an SUV and sometimes it is not. If this is based on weight, this also does not make sense, the lighter the car, the more efficient it is. The better for the environment and the customer maximum range. Why would the IRS incentivize using weight. I think it should be fixed or amended. Perhaps this was an oversight. Regards, Josh Sinykin

Name	DateTimeReceived	Body.TextBody
Ryan Flavell	1/4/2023 12:13	Hello, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Why is this model classified as a sedan while it's 7 seat variant is considered a SUV? Why is the 5 seat Volkswagen ID4 considered a SUV when the 5 seat Model Y with similar dimensions is not? Why are plug in hybrids (Jeep Wrangler) that still put out pollutants from an internal combustion engine eligible for the tax credit when the 5 seat Model Y with no exhaust fumes not? Thank you, Ryan
Eric Schoonover	1/4/2023 12:13	Hello, Please allow the 5-Seat variant of the Tesla Model Y to be considered for the EV tax credit under the Inflation Reduction Act of 2022. The current method for determining if the 5-seat variant is acceptable seems to be weight or outer dimension since many "acceptable" EV cross over SUVs have 5-seats. It has more internal cargo area than other SUVs. I would argue that both criteria mentioned above are irrelevant to the definition of a SUV, and that there is no official criteria. Crossover SUVs are considered a subclass of SUV, but with a safer uni-body design. Experts in the automotive field, such as Car and Driver and MotorTrend, considers it an SUV. Thank you, Eric Schoonover
TIM OSTER	1/4/2023 12:16	Hi, The Tesla Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit. Tim Oster
David Swanson	1/4/2023 12:16	gets 117 MPGe receive a $0 tax credit. Your criteria for determining which vehicles get the tax credit - which is meant to incentivize the lowering of fossil fuel emissions - is broken. Fix it. David Swanson Santa Barbara, CA 93111
Bob Lee	1/4/2023 12:16	miles and smaller SUV than the Y is like ID4 is not fair. Please reconsider and have a fair system for all the EVs. So I hope this isn't going to try to remove my ability to buy it
Roberto Elizarraras	1/4/2023 12:17	As a taxpayer I am not happy with the current inflation reduction act. It is not fair that some Tesla model y (fully electric) will not get the suv credit and some hybrids will. Please consider changing this. Roberto Elizarraras LIC# 999331 PO Box 2262 <x-apple-data-detectors://2/1> Big Bear City, CA 92314<x-apple-data-detectors://2/1> Ph: (909) 915-7646<tel:(909)%20915-7646> Accredited Business at BBB<https://www.bbb.org/us/ca/big-bear-city/profile/painting-contractors/big-bear-pro-painting-1066-89085160>
nardozza@gmail.com	1/4/2023 12:17	adds unnecessary confusion as it also conflicts with how these cars have been marketed and tested/registered. It makes for an exceptionally confusing scenario, especially at a time when people may have placed orders up to a year or more prior (such as with the Ford Mach E). This puts the buyer into an extremely difficult situation, sometimes needing walk away from the vehicle they ordered so long ago because they no longer get the tax credit (in which case the dealer gets to resell it at a markup to someone else). The classifications also don't make sense when compared to PHEVs, which (in the case of the Jeep Wrangler particularly) can get truly abysmal gas mileage once the battery is depleted. Setting maximum prices for the vehicle also is a challenge because so many manufacturers have raised their MSRP (some multiple times) over the past couple of years. I understand the need to promote EVs to all income ranges, but suddenly dropping the maximum price to $55k means a majority of BEVs are disqualified if you go for a higher trim. I'd recommend sticking with the single $80k MSRP cap across the board for BEVs and PHEVs. Thank you, Anthony Nardozza
Shilpa Reddy	1/4/2023 12:17	Hello Tesla Model Y 5seater should also be allowed to get EV tax credit of $7500. It has 300+ miles range and is one of the best American made EV cars. Regards Shilpa
Suresh J	1/4/2023 12:19	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).

Name	DateTimeReceived	Body.TextBody
Casey, Brian	1/4/2023 12:20	Dear IRS, I am writing to advocate for the Tesla Model Y 5 seater to qualify for the $7,500 tax credit. The Tesla Model Y is a highly efficient and environmentally friendly vehicle that meets all of the requirements for the tax credit. It is a qualified plug-in electric vehicle with a large battery pack and a long driving range, making it an excellent choice for reducing reliance on fossil fuels and helping to protect the environment. In addition, the Model Y is a practical and convenient vehicle for families and individuals who need a spacious and reliable car for their daily needs. Its five-seat configuration and ample storage space make it an ideal choice for those who need a versatile and comfortable vehicle for their daily commute, errands, and other activities. I strongly believe that the Tesla Model Y 5 seater should be eligible for the $7,500 tax credit, as it meets all of the requirements set by the IRS and would provide a significant financial benefit to consumers who choose to purchase this vehicle. Thank you for considering my request. Sincerely, Brian Casey VP, Public D&O Division Allied World Assurance Company (U.S.), Inc. 199 Water St., 24th Floor New York, NY 10038 T: (646) 794-0517 M: (917) 214-9392 E: Brian.Casey@awac.com<mailto:Brian.Casey@awac.com> W: www.awac.com<http://www.awac.com/>
Brett Armstrong	1/4/2023 12:22	Greetings, Please change this rule ASAP. Pure electric vehicles should qualify for the Tax Credit and plug in hybrids should not. If the following is true, change this rule ASAP or no one will have faith in our Government Civil Servants: "The hybrid Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y 5 seat is electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit." The rule makes us all look stupid. Please fix this now! Thanks, Brett Armstrong Vienna, VA 22182 737.787.1010
Chris Chicoyne	1/4/2023 12:24	I am sending my opposition to the current IRA structure of the qualification categories using what appears to be vehicle weight to meet SUV class. NHTSA standards should be used. On the subject of EV qualification, hybrids getting insignificant EV range should not qualify at all. This structure is not motivating transition to BEV which should be the goal. Best Regards, Chris Chicoyne 561-596-9110
nitsuj777	1/4/2023 12:24	ELECTRIC ONLY and get near 113 MPEe and have 330 miles of range. Those particular Model Y's DO NOT GET A $7,500 EV TAX CREDIT due to not being classified as an SUV yet the EPA does. I'm all for helping upcoming technologies but do not like the bias shown against TESLA in this matter as you're using my tax dollars. Justin Medinger
nobrien4804@gmail.com	1/4/2023 12:25	I was dumbfounded by the clumsy, first attempt at assignment of EV tax credits under the IRA! They look like the monkeys at the zoo flung feces on the wall to arrive at the haphazard and contradictory credit assignments: * Model Y with the third row seat is an SUV but without it is not? * ID4 with AWD is a SUV but without that option it is not? * Ford Escape Hybrid with 37 miles of electric range qualifies but full EVs with five to eight times the range do not? * Why provide incentives for hybrids with little range at all? There is evidence that owners fall out of the habit of charging them and you are left with another gas vehicle. Besides, at best, they are a baby step towards an electric future and don't deserve a full credit if any credit at all. You need to have someone who understands the EV landscape help shape these credits so that they have some coherence and make sense. Currently they do not and will slow or impede transition to EVs. That would be inconsistent with the intent of the IRA. Neil _____ F. Neil O'Brien 409 Elk Trail Lafayette, CO 80026 H: 303-665-8124 C: 720-485-9680

Name	DateTimeReceived	Body.TextBody
Taylor Bisig	1/4/2023 12:25	1. The vehicle weight should not play a key role in the category of vehicle a vehicle is placed into. This should be based on the U.S. Environmental Protection Agency's (EPA) categorization of the vehicle. Why would you benefit a heavier weight vehicle when more weight directly causes a vehicle to be less efficient? 2. Why would you give an Electric Vehicle tax credit that doesn't primarily run on Electricity? Eight vehicles on your Electric Vehicle list run on Gasoline more than electricity. The worse offender being the Jeep Wrangler which gets 21 MPG. I drive a Honda civic that get 35 MPG, can I get the EV tax credit since my car is more efficient? Or my Nissan Rogue that gets 25 MPG which is also an SUV, can that get the EV Tax credit since it is more efficient that the Jeep? Only pure Electric Vehicles should be eligible for an EV tax credit. Thank you for your consideration. Taylor Bisig
Andy Nugen	1/4/2023 12:25	Credit. Please do the right thing and fix this EV Tax Credit so the U.S. Tax Payers can be proud of. Giving free money to legacy gas car makers will only delay the inevitable of transition to sustainable energy, and it's a waste of Taxpayer's money. To accelerate the transition to sustainable energy and be competitive with other countries, only Pure Electric Cars should be given the free credit. Thank you for considering doing what's right for the taxpayers. Andy Nugen
Patrick F	1/4/2023 12:26	manipulate consumers to buy certain models as opposed to others. I'm sure that there is a more nuanced reason for the vehicle model qualifications, but I appeal to have it changed anyways, for a few reasons. First, creating a different definition of what qualifies as an SUV doesn't change the fact that both the Ford Mustang Mach E and Tesla Model Y are crossover SUV's in the eyes of consumers. Second, if the goal is to get people who already drive SUV's (like myself) to adopt EV alternatives, shouldn't the incentive be to include as many vehicles as possible, and allow the consumer to make their choice of EV vehicle? Also, looking at the big picture, picking and choosing which companies you want to usher in the age of electric vehicles will erode confidence that the transition to electric vehicles has to do with reducing emissions, thus making it a more contentious issue, and slowing progress. I am a Registered Nurse who was planning to buy one of the two aforementioned models using the EV credit, but now these vehicles are outside of my budget and I am not interested in other options, especially not some of the inefficient hybrid models included in the IRA's incentive program. Please change the policy to simplify it for consumers and allow the transition to EV's be more widely adopted, which we all agree is our goal. Thank you, Patrick Fitzpatrick
Ara Matevossian	1/4/2023 12:27	How can gas powered vehicles that are hybrids and only do 26 miles of elec get the federal rebate and not model Y 5 seater that does 330 miles of elec??? -- Ara Matevossian
chris@1014.co	1/4/2023 12:28	I'm writing to comment on changes that should be made to the IRA electric vehicle incentives. Plug-in hybrids should not qualify for any incentives, as they mostly run on gasoline, and do not move forward the goals of American leadership in EV technology, and clean energy. The vehicle classifications (sedan, SUV) should align with the EPAs definitions of such vehicles, so vehicles like the Tesla Model Y qualify under the SUV $80k price cap. Thank you for your consideration -Chris Wentz Boulder, CO E. Chris@1014.co<mailto:Chris@1014.co>
Matthew Brock	1/4/2023 12:29	The Tesla Model Y 5 seat designation as a sedan for the EV tax credit which disqualifies the vehicle based on price is an oversight that needs to be reviewed and corrected. All variants of the Model Y are recognized as an SUV by other governing organizations including state DMVs, DoT and NHTSA. The IRS making their own definition and determination seems inappropriate. Please correct this so consumers can utilize the EV tax credit. Regards, Matthew Brock
Steven Gottesman	1/4/2023 12:32	1) I personally lost out on the tax credit as I ordered a Ford Mustang Mach E April 8th 2022. The MSRP was < $55,000, but 2 things happened A) I was pushed to a 2023 model year as they could not deliver the car in 2022. B) The MSRP for 2023 went ABOVE $55,000. I am PAYING the OLD price (I am price protected) but no longer qualify because the actual MSRP is above $55,000 (My AGI will also likely be too high under the new rules) 2) I was under the impression that the Biden administration wanted to promote Green cars, yet they will give the credit to gas guzzling Jeep PHEV's that only get 11 miles per charge and then drink gas, but won't give the credit to Tesla's and Ford's that are 100% green 3) I will likely NOT take delivery of the Mache E when it gets to the dealership as it will now cost me $7,500 more than I expected. Instead, I will buy a cheaper polluting car. This makes NO sense to me. If the Biden Administration wants to promote electric cars then it should re-think this plan. Otherwise, millions like me will stick with Gas Guzzling ICE vehicles. Thank you! Steven Gottesman

Name	DateTimeReceived	Body.TextBody
Steven Gottesman	1/4/2023 12:32	1) I personally lost out on the tax credit as I ordered a Ford Mustang Mach E April 8th 2022. The MSRP was < $55,000, but 2 things happened A) I was pushed to a 2023 model year as they could not deliver the car in 2022. B) The MSRP for 2023 went ABOVE $55,000. I am PAYING the OLD price (I am price protected) but no longer qualify because the actual MSRP is above $55,000 (My AGI will also likely be too high under the new rules) 2) I was under the impression that the Biden administration wanted to promote Green cars, yet they will give the credit to gas guzzling Jeep PHEV's that only get 11 miles per charge and then drink gas, but won't give the credit to Tesla's and Ford's that are 100% green 3) I will likely NOT take delivery of the Mache E when it gets to the dealership as it will now cost me $7,500 more than I expected. Instead, I will buy a cheaper polluting car. This makes NO sense to me. If the Biden Administration wants to promote electric cars then it should re-think this plan. Otherwise, millions like me will stick with Gas Guzzling ICE vehicles. Thank you! Steven Gottesman
Richard Sower	1/4/2023 12:32	Please extend the tax credit to the 5-seat Performance Model Y as well as the 5-seat Long Range Model Y from Tesla. Thanks, Richard Sower
Lisa E	1/4/2023 12:33	I am writing to request that the Tesla Model Y 5 seater be added to the inflation Reduction Act vehicle tax credit list at the same value of the other vehicles on the list ($80,000). The Model Y is a highly efficient vehicle with a range of over 300 miles on a single charge. It is equipped with electric motors that produce zero emissions, making it a great choice for those who want to reduce their carbon footprint. In addition to its environmental benefits, the Model Y is also an excellent choice for those looking to save money on fuel costs. Its electric powertrain allows it to operate at a fraction of the cost of a traditional gasoline-powered vehicle, which means that owners can save hundreds or even thousands of dollars per year on fuel expenses. I understand that the IRA vehicle tax credit list is intended to incentivize the purchase of vehicles that are both efficient and environmentally friendly. The Tesla Model Y fits these criteria perfectly, and I believe that it would be a valuable addition to the list. I would greatly appreciate a reply from the IRS regarding the inclusion of the Model Y on the IRA vehicle tax credit list. If the Model Y is not added to the list, I would appreciate an explanation of the decision and how it aligns with the goals of the IRA. Thank you for considering my request. Sincerely, Lisa Espinal
Joe Wroblewski	1/4/2023 12:34	Th Tesla Model Y 5 seater should be eligible for the $7500 tax credit! Joe Wroblewski Tesla Owner
Andrew Leonard	1/4/2023 12:37	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way the primary qualifications for the EV tax credit are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. The IRS should properly categorize vehicles. In not doing so, it gives the impression of favoritism toward some companies and not others. Ideally, remove incentives for all hybrid vehicles and only have them apply to pure EVs; also, apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. The second-best fix is to apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials: please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American taxpayer to doubt your true intentions. Andrew Leonard

Name	DateTimeReceived	Body.TextBody
Matt Joyce	1/4/2023 12:38	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thanks, Matt Joyce -- _____ Matt Joyce Owner Toom Dips 651-233-7509
R Geev	1/4/2023 12:38	I support including Tesla Model Y, Ford Mustang Mach-E and any other EV currently excluded from the electric vehicle tax credit qualifications.
John Smethells	1/4/2023 12:39	There is no good reason the Tesla Model Y long range 5 seat configuration shouldn't be categorized as an fully electric SUV. Please increase the MSRP cap to $80000 like all other barely electric hybrid SUVs. -- ---------- John (Jack) Smethells, PhD Investigator I, Pharmacology & Toxicology Hennepin Healthcare Research Institute Associate Researcher, Dept. of Medicine University of Minnesota Minneapolis, MN 55415 Office: 612.873.6854 ----------
Quinten Mark	1/4/2023 12:39	I saw this online article Tesla Model Y and Mustang Mach-E left out of $7,500 credit for a dumb reason<https://electrek.co/2023/01/03/tesla-model-y-mustang-mach-e-out-of-7500-credit-dumb-reason/> <https://electrek.co/2023/01/03/tesla-model-y-mustang-mach-e-out-of-7500-credit-dumb-reason/> Tesla Model Y and Mustang Mach-E left out of $7,500 credit for a dumb reason Tesla Model Y and Mustang Mach-E were left out of the $7,500 federal tax credit for electric vehicles for a dumb reason, but you can do something about it. You guy need to fix this issue as it does not make sense why certain model is classified as "SUV" vs not due to the amount of seats 7 vs 5 off getting the credit vs not. This also does not seem fair how hybrid was getting more credit when their range efficiency is way below some EV branded vehicles. Please fix this as it IS unfair and seem the corruption is at play from ICE brand and lobbying. Thank you, Quinten Sent from AT&T Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature&af_web_dp=https://more.att.com/currently/imap>
Max M	1/4/2023 12:40	I am concerned about the EV tax credit qualifications. Indeed, some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives from the IRA at all, yet some vehicles that use fossil fuels will. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The car is clearly an SUV, is categorized as such by the EPA, and is highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Moreover, the Ford Mustang Mach-E and any other fully electric vehicle should be granted deference with regard to the IRA tax credit, certainly more than any vehicle using fossil fuels. Best regards, Max J. Murillo 1505 Catalpa St. Waukegan, IL 60085 +1(224)213-9223

Name	DateTimeReceived	Body.TextBody
Jesse Terry	1/4/2023 12:41	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Jesse Terry
Bill Meyers	1/4/2023 12:44	Excluding the Tesla Model Y 5 seat version from the Inflation Reduction Act tax credits makes no sense. The car is lighter without the seats and is more efficient. Please change your definition of SUVs so that the model Y 5 seat version is qualified for the tax credit. William E Meyers 928 Augusta Blvd Naples FL 34113 239-566-8484
james Barrett	1/4/2023 12:45	Two main issues that are: The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Ideal fix: Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. James Barrett
tomas_matousek@hotmail.com	1/4/2023 12:45	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [cid:image001.png@01D9201F.A706B550] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [cid:image003.png@01D92021.062CCFF0] Two main issues that are causing this: o The IRS is not categorizing the 5-seat Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. o On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe negligence by the IRS to properly categorize vehicles. At worst, it's malice against companies like Tesla in order to benefit competitors by giving them EV tax credits for vehicles that are anything but EVs.
Ercan Kaynakca	1/4/2023 12:46	Hi, Tesla Model Y 5 seater should be included and silly that it’s not from the beginning. It is an SUV and it shouldn't be punished because it is efficient and lightweight compared to other SUVs. Thank you, Ercan Kaynakca
Marivic Moriguchi	1/4/2023 12:46	Hybrids should not get the full credit of $7500. All TESLA Model Y configurations, including 5 seater, should qualify for full credit. Why have a weight requirement for SUVs? -Maria Moriguchi

Name	DateTimeReceived	Body.TextBody
Alex Georges	1/4/2023 12:46	Hello, It is silly to not include Tesla's Model Yfor the credit and even more silly to spend tax dollars on inefficient hybrid cars that encourage further carbon emissions rather than moving to fully electric. This chart shows some of the "hybrid" vehicles that qualify while the model Y does not. Please fix this issue because it certainly appears that the application of the EV tax credit is corrupt if the model Y (a true EV) doesn't receive the EV tax credit while non-EV vehicles receive it. [image.png] After all, this isn't the "hybrid" tax credit. Thank you for your time and best regards, Alex Georges Electrical Engineer University of Illinois
Michael Folk	1/4/2023 12:47	With the goal of the EV tax credit to urge conversion from gas to electric powered vehicles, it makes no sense that the Tesla Model Y and Mustang Mach-E are not considered SUVs because they fall under the GVW, making them more efficient. At the same time including vehicles like the BMW X5 plug-in and Jeep Wrangler plug-in that have less cargo room than the Mustang and Model Y, simply because they weigh more (and are much much less efficient). Please fix this oversight and make the Model Y and Mustang Mach-E SUVs for the purpose of the tax credit. Manufacturers should be rewarded for making vehicles that are the most efficient, not the least efficient. Mike Folk Larkspur, CA
DAVE THOMAS	1/4/2023 12:49	I think the American made Tesla model Y should be included in the IRA rebates. It is about as American as they come and the rebate would make it more affordable to many Americans. It is also all electric. Dave Thomas 1-661-333-6093. Sent from my iPhone
David Gilbert	1/4/2023 12:49	I am writing in response to the recently released information regarding the federal EV tax credit. When this was first released I was very excited because I thought it meant the country may finally be moving forward with a significant plan to encourage the future of transportation. However, after the first release of what cars would qualify I was saddened to see that it is not encouraging the same innovations and support of American made electric cars. In order for this bills to hav an impact I believe it needs to be transparent and allow automakers to clearly understand what they have to achieve in order to qualify. If the bill is supposed to promote electric vehicles and move the country forward it does not make sense in my opinion to give a hybrid vehicle with a very small battery the same tax credit as a vehicle that is completely electric. This will have the opposite affect of promoting hybrid vehicles instead of all electric which should be the goal. There are many studies showing that hybrid vehicles are not as cleaned as they proposed to be as many consumers are not using the battery exclusively. In Europe and other countries they are not considering hybrids for tax credits or at least phasing them out. I want America to stay at the forefront of innovation and technology as well as avoid an influx of foreign brands to dominate our car market. This is why I wanted to write a letter asking our government to re-think about the message being sent to our American based companies. Please provide transparency to American tax payers, how the tax credit will be applied and eliminate the complexity of rules defining vehicles differently than they have ever been known. Why is one agency of the govt determining what’s considered an SUV and a different agency coming up with new rules to classify what a vehicle is Sedan, SUV, etc... We should reward efficient vehicles such as pure electric, not inefficient vehicles like hybrid that pollute our planet more.
Gregor Bevc	1/4/2023 12:49	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Gregor Bevc

Name	DateTimeReceived	Body.TextBody
rolandtagle@gmail.com	1/4/2023 12:49	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). For example why is it a Ford Escape plug-in hybrid with 37 miles range qualify for the $7,500 credit, but not the Tesla Model Y with 326 miles of Range. Also, know that the Ford is made outside the U. S. while the Tesla is built in the U.S. Thank you for the opportunity to provide feedback on such an important topic to help fight climate change. Regards, Roland Tagle Roland.Tagle@gmail.com [https://s-install.avcdn.net/ipm/preview/icons/icon-envelope-tick-green-avg-v1.png]<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient> Virus-free.www.avg.com<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient>
Walter Clapp	1/4/2023 12:51	My Best, Walter D. Clapp Honor Coin Law, PLLC I aim to respond to all emails by 6 p.m. Montana Time, Monday through Friday. This helps me focus on the tasks at hand rather than being distracted by constant email notifications. If you would like to schedule a meeting, please do so here<https://calendly.com/wdclapp/>. If there is an emergency requiring my attention, please text (406) 272-3738 and email robyn@honorcoinlaw.com<mailto:robyn@honorcoinlaw.com>. Please remember that email is not the most confidential way to send information. Using Clio's portal<https://app.clio.com/session/new> on a secure network, the telephone, or U.S. Mail are all better ways to send highly sensitive information to me. NOTICE: This e-mail may contain PRIVILEGED and CONFIDENTIAL information intended only for the use of the specific individual(s) to whom this e-mail is addressed. Review by any individual other than the intended recipient shall not constitute waiver of the attorney-client privilege, the attorney work-product doctrine, any evidentiary privilege, or any proprietary rights in the information. If you are not an intended recipient of this e-mail, please delete it and immediately notify the sender by telephone or reply e-mail. Thank you.
Joseph Rudys	1/4/2023 12:52	Greetings, Can you please take another look at the vehicles that qualify for the tax credits. It doesn't seem right to have a PHEV that has an electric range of 20 miles qualify and a Tesla Model Y with five seats with a range of over 300 electric miles not qualify. If the goal is to get more EV's on the road and save on greenhouse emissions, then this thought process should be reconsidered. Thanks, Joseph Rudys Albuquerque
Vik Sharma	1/4/2023 12:52	Hello, This IRA has some very important flaws that should be addressed. Please see this link (https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit) to see the flaws in greater detail. Outlined below are some potential fixes: Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Thank you for your time. - Vikram Sharma Manteca, California Multiple EV Owner --

Name	DateTimeReceived	Body.TextBody
Corbin Williams	1/4/2023 12:52	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. Currently, the IRA Tax Credit is available to vehicles like the Jeep 4xe which is a 21-mile range hybrid vehicle which still requires gasoline and routine oil changes. Meanwhile, the fully-electric Tesla Model Y which has a range of 330 miles does not qualify for this EV Tax Credit despite being one of the safest, most efficient American made SUV’s on the road. If you fully charge both the Jeep 4xe and Tesla Model Y 1,000 times the Jeep 4xe will travel 21,000 electric miles while the Tesla Model Y will travel 330,000 electric miles. The Jeep 4xe gets 20 MPGe while the Tesla Model Y gets 117 MPGe. Do you see the difference? This is pretty significant. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration.
Corbin Williams	1/4/2023 12:52	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. Currently, the IRA Tax Credit is available to vehicles like the Jeep 4xe which is a 21-mile range hybrid vehicle which still requires gasoline and routine oil changes. Meanwhile, the fully-electric Tesla Model Y which has a range of 330 miles does not qualify for this EV Tax Credit despite being one of the safest, most efficient American made SUV’s on the road. If you fully charge both the Jeep 4xe and Tesla Model Y 1,000 times the Jeep 4xe will travel 21,000 electric miles while the Tesla Model Y will travel 330,000 electric miles. The Jeep 4xe gets 20 MPGe while the Tesla Model Y gets 117 MPGe. Do you see the difference? This is pretty significant. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration.
Joshua Liptzin	1/4/2023 12:53	In 2021 I paid over $600,000 in federal taxes. It is astonishing that my tax money is now being used to subsidize the purchase of vehicles that have an internal combustion engine under the guise of a "green" future, like the 25 mile electric range 2022 Jeep Wrangler which gets a whopping 22 mpg, even less than the non-hybrid internal combustion engine vehicle I drove 5 years ago. Even more astonishing, pure electric models like the 5 seater Tesla Model Y which don't emit any emissions at all, do not qualify because it is not under the $55,000 price cap. Meanwhile the same exact vehicle in the 7-seater configuration does qualify, which makes no sense. And again, the Ford Escape hybrid, which contains an internal combustion engine, qualifies for the $80,000 price cap. What an utter disgrace. Subsidizing vehicles that pollute the air and contribute to lung cancer and respiratory issues over a vehicle that produces no emissions at all is the epitome of stupidity. Everyone involved in this decision should be ashamed of themselves and I will be sure to make my voice heard at the ballot box unless some common sense is quickly injected into this policy. The consumers are tuned in and paying attention to your policies, you can't simply jam your corrupt policies through without anyone noticing. Thank you, -- Josh Liptzin
Billy Gomes	1/4/2023 12:53	I’m a fan of the EV tax credit in general, however I do not like that plug in hybrids are included in the rebates. A Jeep plug in hybrid that gets 20 MPG, with a battery that costs less than $1000, gets a full $7,500 tax rebate. However a Model Y that gets 113 MPG-equivalent is disqualified from the incentive as it is “too light” to be considered an SUV, despite the EPA calling it an SUV. Again I do not think plug-in hybrids should be included to get the full $7,500 rebate as multiple studies have shown that they emit more than the average internal combustion engine vehicle since most buyers do not charge their hybrid battery’s, and that extra battery weight makes the car less efficient. Again a jeep that gets 21 miles of electric range gets a full $7,500 tax credit, and the best selling, most fuel efficient EV, Tesla model Y, does not qualify. Thank you, -Billy Gomes

Name	DateTimeReceived	Body.TextBody
Mars Oz	1/4/2023 12:53	cause it a lighter vehicle to increase its range using a lighter battery pack or maybe they should just add ballast weight or put bigger springs on suspension to increase its height? So instead you expect people to spend extra $3,000 for 2 estra seats rendering the tax credit to $4500? If this isn't blatant targeting a company I don't know what is. A 7 seat model Y doesn't make it an SUV when a 5 seat version is an SUV already. Your criteria is all out of wack. Just look at twitter comments and YouTube about the injustice of it all. Plug in hybrids should not even be in the list as they are polluting the environment they have very small batteries and still have a polluting engine. The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does; Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Remove incentives for all hybrid vehicles and only have them apply to pure EVs. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Peter McCoubrey	1/4/2023 12:54	I would like to say that it’s inexcusable that the new EV tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe (a gas guzzling hybrid with only 21 miles of electric range) and not the Tesla Model Y (330 miles of only electric range) or Ford Mach E (290 miles of electric range). The main thing that people define a SUV by is the utility aspect. Of course, there’s the shape and height, but the cargo space inside is a big deal, and the Model Y actually has 100 liters more cargo space than the Cherokee 4xe. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the former doesn’t get access to the credit but the latter does as the tax incentive is designed to help put more electric vehicles on the road and overall reduce the country’s carbon emissions. Please correct this error to help more Americans get into purely electric vehicles for the better of the country and the world! Thanks, Peter _____ Peter McCoubrey petermccoubrey.com pete@mccoubreybrothers.com (917) 734-3797
Christopher Pribe	1/4/2023 12:55	Hello, Please categorize all variants of the Tesla Model Y as SUV’s for the purposes of the Inflation Reduction Act. That would be best for the country and most in keeping with the stated purpose of the Act. It would also be fair and accurate. Thank you, Chris Pribe
George Grayson	1/4/2023 12:57	When I first looked at the cars eligible for the EV tax credit I was incredulous. How cannot a 5 seat Tesla SUV (Model Y) not be included because it doesn't weigh enough? Obstrud beyond belief. Beyond that, including hybrids? I thought we were trying to move the US toward becoming carbon neutral. All in all, this simply reinforces the notion that the government can do very little in regards to industrial policy well. Tesla is a national treasure. It is why the industry is moving rapidly toward decarbonization, and it is an American company. I am frustrated by the lack of common sense, but unfortunately, not surprised. Sincerely, George Grayson

Name	DateTimeReceived	Body.TextBody
Donald Lawrence	1/4/2023 12:57	I am writing to express my concern about the proposed tax credit given to plug-in hybrid vehicles. While I understand the intention of this credit is to encourage the adoption of alternative fuel vehicles, I believe it is misguided to offer this credit to vehicles that are not as efficient as battery electric vehicles. For example, the Jeep Wrangler plug-in hybrid is currently eligible for this credit, yet it can only go a maximum of 21 miles on electricity before the gasoline engine kicks in. This means that for the majority of its driving, it relies on fossil fuels and produces emissions just like a traditional gasoline vehicle. I also want to bring to your attention the issue of certain highly efficient battery electric vehicles being excluded from this credit because they have been able to keep their weight down, which has caused them to not be classified as SUVs. However, lighter weight vehicles are generally more efficient and produce fewer emissions. Therefore, it seems counterintuitive to exclude these types of vehicles from the tax credit program. Excluding highly efficient, low-emitting vehicles from the tax credit program sends the wrong message and does not effectively encourage the transition to cleaner transportation. I urge the IRS to reconsider the eligibility criteria for this credit and include all highly efficient battery electric vehicles, regardless of their weight or classification, in order to truly promote the adoption of alternative fuel vehicles. In the end inefficient vehicles which add a small battery electric vehicles may have to be included because of the language of the law. If there is any way to exclude those then that should be done. Conversely if cars in the same category that both go 100s of miles on a single charge shouldn't have 1 excluded because the less efficient model weights more while the more efficient model weights less. Doesn't make sense to reward the less efficient vehicles while excluding the more efficient vehicles.
Saoirse Paisley	1/4/2023 12:58	SUV capabilities, is categorized as an SUV by the EPA, and is a highly efficient fully electric vehicle. It deserves the full tax credit in keeping with the spirit of the law.
J H	1/4/2023 12:58	I wanted to reply to the requested comments portion for form 8936, specifically referencing the listing on qualifying vehicles for this credit (https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after); 1. I am pro-EV, but am actually against a vehicle tax credit and think the money would be better spent on the charging infrastructure. I think this is waste of taxpayer money for EVs (and especially a waste for any hybrid vehicles) as the market at this point is self-supporting for EVs, but being as this credit is part of the Inflation Reduction Act (IRA), I think the rules should apply fairly to incentives to transition to EVs. 2. The rules applied to vehicles seem inconsistent and opaque. Specifically the Ford Mach E and the Tesla Model Y not having some models classified as SUVs. a) Both of these vehicles are classified and marketed as SUVs with the NHTSA. The EPA classifies the Model Y as an SUV and the Mach E as a passenger wagon. These vehicles are seen by the general public as an SUV (capability, cargo capacity, towing capacity, ride height, etc) b) The cargo capacity specifically in the model Y is larger than other vehicles that the IRS classified as an SUV. c) From what I understand, the IRS classifies SUVs as having a Gross Vehicle Weight Restriction (GVWR) as over 6,000 to 14,000 lb. This needs to be revisited in the case of alternative vehicles as it disincentivizes vehicles that are as capable but simply weigh less than heavier vehicles. *As battery technology improves, electric and other alternative fuel vehicles will continue to weigh less but become more capable. Thank you for your time, Jonathan
Hector Martinez	1/4/2023 12:58	It doesn't make any sense that the Tesla model Y 5 seater doesn't qualify for tax credit when other vehicles that are barely even electric qualify.
Donald Coleman	1/4/2023 12:58	Attention: All Tesla Model Ys Classify as SUV Hello: All Tesla Model Ys are the exact same vehicles, yet you classify only one as an SUV just because it has 2 more seats. This doesn't make sense to me. Many buyers prefer 5 seats for additional storage and all 5 seaters are SUVs. The EPA classifies the 5 seater Model Y as an SUV and the IRS should do the same. Again, the 7 seater and 5 seater Model Ys are the exact same vehicles. Thank you, Donald Coleman 434-284-2246 2409 Angus Rd, Charlottesville, VA 22901
Kevin Grabowski	1/4/2023 12:58	To Whom it May Concern, Please include the Tesla Model Y electric vehicle in the tax credit! The goal of the tax credit is to accelerate the advent of electric vehicles. The model Y is the most popular electric vehicle by far!! In that sense it is probably the most important vehicle to be covered for this legislation to have the most impact possible. Thank you for your consideration. Best, Kevin Grabowski
Konsta Jokipii	1/4/2023 12:58	or Mustang Mach-E falls completely outside of this credit just because it fails to fall under the "SUVs/Trucks/Vans" category yet hybrid cars that consume fuel and are worse for the environment that happen to fall under this technical category receive the credit? Is the purpose of this program to drive environmentally friendly cars or to steer people into buying certain types of cars? If it truly is to better the environment, then all electric vehicles should be considered despite their price tag or the category that they do or do not fit.

Name	DateTimeReceived	Body.TextBody
Brady Dunne	1/4/2023 13:02	Regarding the EV tax credit for SUVs I believe the IRS has mislabeled the Tesla Model Y 5 seat variant and the Ford Mustang Mach-E 5 seat variant as sedans when they should be considered as SUVs. Failure to do so and favouring inefficient hybrids vehicles is not moving the mission forward in the USA and making the most of taxpayer dollars. Appreciate your support in making these changes so America can incentivise efficient EVs being produced by all manufacturers so we can keep pace with the Chinese and Korean producers who are making rapid progress on EVs only. We need to catch up. Light efficient EVs as SUVs and sedans must be key to the strategy. Thank you for your consideration and Happy New Year! Cheers, Brady
Ian Botsford	1/4/2023 13:02	The EV tax credit rules are confusing and contradictory partially because of what classifies an "SUV" (and therefore what warrants a higher cap for deductions). Tesla's Model Y should be classified as an SUV in all configurations (not just the 7-seat variation). The EPA already classifies Model Y as an SUV<https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45018>. So does the NHTSA<https://www.nhtsa.gov/vehicle/2022/TESLA/MODEL%252520Y%252520%2525205-SEAT/SUV/AWD>. The IRS should as well. –Ian
Jeremy Helm	1/4/2023 13:02	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV and is categorized as such by the Environmental Protection Agency (EPA). The Model Y 5 seat option is a highly efficient fully electric vehicle that deserves the full tax credit available to SUVs. Thank you for your time and consideration. Jeremy Helm
Rob Thomson	1/4/2023 13:04	The Tesla Model Y with 5 seats has more cargo room than an all wheel drive VW ID4 or a Jeep Wrangler Hybrid. It is and should be counted as an SUV. It makes no sense that a 7 passenger version is and a 5 passenger version is not. Robert Thomson 2320 SE 38th Court Ocala Fl 34471
Jeff Holt	1/4/2023 13:04	Please reconsider the list of qualified cars for the EV incentive under the IRA. It appears that there is a clear bias against Tesla and the classification of the Model Y vehicle. Please review and make all variants of the Model Y eligible for this credit. Thank you, Jeff Holt _____ THIS ELECTRONIC MESSAGE, INCLUDING ANY ACCOMPANYING DOCUMENTS, IS CONFIDENTIAL and may contain information that is privileged and exempt from disclosure under applicable law. If you are neither the intended recipient nor responsible for delivering the message to the intended recipient, please note that any dissemination, distribution, copying or the taking of any action in reliance upon the message is strictly prohibited. If you have received this communication in error, please notify the sender immediately. Thank you.
Brett Nordman	1/4/2023 13:05	vehicle industry to move the industry toward efficiency and clean energy. A Tesla Model Y regardless of the number of seats is absolutely an SUV and should have the $80,000 SUV limit. I purchased a 5-seat model Y last year because I wanted an electric vehicle and I wanted an SUV. Excluding the model Y from this tax credit will push people to purchase a vehicle that is less efficient and more pollution generating. -Brett Nordman

Name	DateTimeReceived	Body.TextBody
Klas Andersson	1/4/2023 13:05	Dear IRS, I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Tesla Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like to request that the IRS reconsider the Model Y as an SUV regardless of its seating capacity. By prioritizing incentives for gas-guzzling vehicles (22 mpg Jeep) and non-EVS, we are hindering the growth and success of American companies like Tesla that are at the forefront of clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g., Tesla). It is vital that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely,
Pratyush Mishra	1/4/2023 13:06	Hello, Please include Tesla model Y LR (2 row) for tax incentive. I have waited for many months to get the car. Thanks
Ahid Hebayyo	1/4/2023 13:06	To Whom It May Concern I believe that the Tesla Model Y 5-seater should be included in the list of cars eligible for the EV Tax Credit. Thank You Ahid Hebayyo
Jerry Jiang	1/4/2023 13:07	Dear IRS, I am writing to express my concern regarding the recently published "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After". As an EV early adopter and advocate for the clean energy industry, I would like leave my feedback regarding how this published Vehicles list is completely missing the intention and purpose of the congress' Inflation Reduction Act. 1. The New EV tax credit from Inflation Reduction Act to promote sales of the most energy and environmentally efficient vehicles, however the way this list classifies vehicles is on a completely wrong direction. E.g. Tesla Model Y 5-seater is classified as Sedan ($55,000 limit), while for the same car with 7-seater, it's classified as SUV ($80,000 limit). Both cars have exactly the same energy efficiency and environment impact, with the only difference is the # of seats. Similarly Ford Mach-E is classified as Sedan with lower limit, while Lincoln Aviator Grand Touring is classified as SUV with higher price limit. However Mach-E is a more energy efficient car. 2. The classification of vehicles cannot be clearly understood by the general public. E.g. From most of the vehicle information websites, including U.S. Environmental Protection Agency, Tesla Model Y and Mach-E are both SUVs that should fit into the $80,000 price limit based on Inflation Reduction Act. Such classification would cause users' confusion, and in particular such classification that disagree with U.S. EPA would negatively impact how we are expecting the U.S. government to promote energy efficiency and environment protection. Therefore I urge IRS to follow U.S. EPA vehicles classifications, and also public the clear guidance on how IRS classify vehicles. Best Regards,
Bryan Hickman	1/4/2023 13:08	I am providing feedback regarding initial guidance which specified clean vehicles as either car or SUV / truck / van. Classifying vehicles including Tesla Model Y 5-seat variants and Ford Mustang Mach-E as cars is against the intent of the Inflation Reduction Act. In function, these vehicles deliver the utility and performance of a sports utility vehicle (SUV). The intent of the clean vehicle section of the Inflation Reduction Act was to incentivize the purchase of domestically produced clean vehicles. By design, a successful clean vehicle achieves its utility and performance while simultaneously minimizing gross vehicle weight to allow vehicle to maximize driving range or minimize consumption of minerals (batteries). Classifying the vehicles referenced above as cars just because solid American engineering reduced the weight of these vehicles while still delivering excellent utility and performance disincentivizes the purchase of these vehicles by subjecting them to a lower MSRP theshold to receive tax credit. As a consequence, this defeats the intent of the clean vehicle section of the Inflation Reduction Act by promoting heavier, less efficient vehicles. Gross vehicle weight should not be used to define whether a vehicle is a car or SUV / truck / van. Bryan Hickman 5535 Davids Bend Drive

Name	DateTimeReceived	Body.TextBody
Enrique Madera	1/4/2023 13:08	Dear IRS, Please, either clarify the rules for what qualifies as an SUV for the $7500 EV tax rebate or include ALL Tesla model Y's and Mustang Mach E as SUV's with an $80,000 limit to make it fair. Thank you for your time. Enrique Madera
Alejandro Galioto	1/4/2023 13:11	I am so saddened and disappointed in our government, incentivizing the sale of old polluting technology while leaving the most popular electric car out of the tax credit. Also the most American made car. The Tesla Model Y. Corruption is just the nature of everything the United States stands for now. It's disgusting. AG Alejandro Galioto True-Course Aviation Insurance 4000 Calle Tecate, Suite 208 Camarillo, CA 93012 T - 805.727.4510 F - 805.727.4451 CA License 0G87202 www.true-course.com<http://www.true-course.com> TRUST THROUGH TRANSPARENCY
James Snookes	1/4/2023 13:12	I think the Tesla Model Y 5 seater should be included in the tax credit. I don't understand why this vehicle wouldn't be included when looking at the vehicles that are! Thank you, James Snookes
Jacqui Small	1/4/2023 13:12	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. It is much more of an electric vehicle than many of the others that are getting the credit. Please do not pick favorites politically. IF the goal is to get credits for EVs, all should qualify.
Prakhar	1/4/2023 13:12	I am a resident of Santa Clara, California and I am writing this email to express my thoughts and resentment on the recent changes for the EV tax credit. I ordered my vehicle in Jan 2022 only to find out that it will take up to a year to get the car. It was a 2022 Ford Mustang Mach-e Premium Crossover SUV. Given the increasing cost of the EVs due to inflation and other factors I accounted for the $7500 federal tax rebate to make sure I can afford the monthly payments. My car was scheduled to be delivered between Dec 25-Dec 31, 2022 but due to delays it will be delivered in the second week of Jan 2023 now. Had I received the delivery in 2022 I could have claimed the federal tax rebate but with the recent changes in the law it has created a lot of confusion and also eliminated Mach-e from the federal tax rebate. This, according to me, is unfair to thousands of those like me who ordered their vehicle in early 2022 only to find out now that they cannot get the tax rebate. This will push a lot of people to not take the delivery and cancel their orders. It will certainly not help in adoption of EVs that the government is looking for. The mustang Mach was under the $80,000 category (SUV and truck) but the IRS has categorized it under the $55,000 category now which has eliminated most of the trims from being applicable for tax credit. Same applies for many other vehicles like the Tesla Model Y. In fact, hybrids like the Jeep Wrangler which only has a range of 20 miles are eligible for tax credit which is insane! After 20 miles, this car is a gas guzzler. Pure EV cars are out of the list because of certain weight limits or other criteria. This is very messed up and unfair, to be honest to many of the EV owners. There are thousands of people who really want a good EV and are pushing their budget to get their hands on one, only because of the tax credits. This is being taken away from them with these new laws. I sincerely urge the IRS to revisit their rules and take this into consideration that will affect thousands of prospective EV owners like me who want a good high range EV and are banking on the tax credit. Thank you for taking the time to take our feedback. Sincerely, Prakhar Shrivastava
Gregory Mick	1/4/2023 13:13	I am writing about the "Electric Vehicle Tax Credit." The interpretation of this bill makes no sense to me. How are hybrid vehicles included? and how are certain pure electric vehicles not included? Why is it that certain hybrid vehicles that get "20 MPG" on gas quality for the full $7500 credit while the 5-seater Tesla Model Y does not? Makes no sense. As a tax payer, I think that only pure electric vehicles should be included in this bill, but I know that is not going to happen. Im sure all auto manufacturers will adapt as they need to, but starting off with an unfair advantage for certain manufacturers or excluding certain manufacturers is not fair. All manufacturers should be treated the same. Thank you, Greg Mick Valencia, CA

Name	DateTimeReceived	Body.TextBody
Russ Thayne	1/4/2023 13:15	Dear IRS: I am writing about: Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 Here are my comments on this proposed tax reg. 1) It is not purely an EV Credit -- it has hybrids included. It should only be Pure EVs. 100% EVs. 2) Your classifications of Vehicles seems skewed - biased - and not fairly treated across multiple manufactures and their qualifying vehicles. Specifically Tesla Model Y is not included and should be. Please change the regulations to more appropriately reflect reality and fairness. Thanks Russ Thayne
Bill Berry	1/4/2023 13:15	The $7500 incentive needs to be $80,000 max for ALL Tesla Model Y SUVs, and ALL fully-electric SUVs regardless of 5 or 7 seats. The inconsistencies in the list of vehicles are absurd and unfair. Please fix. Thank you. Bill Berry Manchester NH
arankithreddy7@gmail.com	1/4/2023 13:15	Tax credit should only be given to vehicles which are 100% EV which serves the actual purpose. But not to any vehicle which has relatively smaller battery but burns lot of fuel. Tesla model Y is the vehicle that majority of people intends to buy and this will lead us to the path to move fully electric and such vehicles should be encouraged by giving tax credits to make them affordable. But not to some gas burning which use small battery to compensate extra gas they burn. I believe SUV should not be categorized by weight limits because they EV researchers try hard to reduce weight to increase mileage and save climate. And this categorization puts toll on our brilliant minds. Thanks.
Anthony Catanzaro	1/4/2023 13:16	Please reconsider this. Tesla is a US automaker paving the way for EV's and sustainable energy for our chlidren's future. The incentive should include the Model Y and really all Tesla vehicles. Thank you :-) Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit +anthony.catanzaro
G E WILLIAMS	1/4/2023 13:16	My wife and I are retired educators, and after retiring, we both agreed that the next car we buy should be electric. We wanted to both "drive the future" and reduce our carbon footprint at the same time. We purchased our Tesla LR 2020 Model Y in October of 2020. Since then, we have traveled 51,000 fun-filled miles, all the while knowing that—at the very least—we were no longer emitting pollution during our drives. We were also encouraged to know that Teslas have been designated the most "American-made" cars, meaning that our purchase has created a greater return to the manufacturers, companies, and employees right here in the USA! Although it's a big stretch for us in retirement, we decided to order an additional Model Y last summer to replace our "back up" car, an older model SUV, thus ensuring that every mile we drive in the future will be emission free. We made this big financial decision primarily because of the promise of a tax credit which would amount to almost 10% of the overall MSRP. We put off our delivery until this February in order to make sure that we could take advantage of this tax credit. And now this decision by the IRS, a decision that seems to punish those like us who want to drive a vehicle that is a true BEV, produces zero emission and is almost totally American made!! Meanwhile, some hybrid vehicles, essentially ICE cars with a tiny electric batteries, are allowed the tax credit! This myopic decision by the IRS will ironically subvert and stall the transition to vehicles that are completely electric while incentivizing companies and customers who still produce and drive polluters!! Please reconsider this bad policy and restore the tax credit for the 5 seat LR Model Y. There are millions of middle class buyers like us who are willing to take on this substantial investment, yet who simply can't "get over that hump" without the tax credit incentive. Thank you for considering our request!

Name	DateTimeReceived	Body.TextBody
Cosmin Iuga	1/4/2023 13:16	Dear IRS, I am writing to express my frustration with the inconsistent application of the Clean Vehicle Credit. It is my understanding that certain SUV hybrid vehicles are qualifying for the higher $80,000 MSRP limit, while the top selling EV Tesla Model Y 5-passenger model is limited to a $50,000 MSRP. I find this inconsistency to be extremely unfair and confusing. The Clean Vehicle Credit is supposed to encourage the use of more environmentally-friendly vehicles, but by limiting the credit for the most popular EV model on the market, it is not fulfilling its intended purpose. I strongly urge the IRS to reconsider its application of the Clean Vehicle Credit and to apply it consistently to all qualifying vehicles, regardless of their size or body style. This would not only be more fair for consumers, but it would also better serve the goal of promoting the use of clean vehicles. Thank you for considering my concerns. Sincerely, Cosmin Iuga COSMIN IUGA ecosminiuga@icloud.com 714.262.4242
Justin Hill	1/4/2023 13:16	To whom it may concern, The recent qualifications for which vehicles will receive the Clean Vehicle tax credits needs to be revised. All battery electric vehicles should receive the full tax credit. While I agree in the price Cutoff your, as in the IRS, qualifications as to what constitutes an SUV needs to be revised. The DOT and NHTSA qualify vehicles such as the Model Y Tesla, Hyundai Ionic 5 and Kia EV6 as SUV's as should your organization. The 6000lb qualifier for the Bush era tax schemes should be considered a separate policy. The purpose of the tax break was to incentivize the purchase of EV'S not gas burning large SUV vehicles with a dinky battery hybrid system. Thanks for doing a, mostly, thankless job. Justin Hill
Terrance Smith	1/4/2023 13:17	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely,
David Burgess	1/4/2023 13:17	I'm writing to express my deep concern for how the EV credits have been set at this point. There seems to be no logic behind these credits. Fully electric cars & SUVs, such as the Tesla Y 5 seat SUV, are not eligible for the $7,500 credits yet there are other vehicles with gas powered engines and partial electric that qualify. The point of the legislation was not to award favorites of the department or the executive branch, but to move fully electric vehicles forward in the US. Please reconsider awarding full credit to all Tesla models which are made in the USA and which lead the industry in sustainable, environmental friendly technology for automobiles. David Burgess 2077 S Caliente Dr
Elie Gharib	1/4/2023 13:18	Hello I am writing as a concerned citizen regarding the IRA and how the IRS is classifying how rebates are given out. The tax rebate shouldn't be given to vehicles with low electric range while excluding the Tesla model y 5 seater option solely because it weighs less and is more efficient. This is not in the spirt of what this bill was meant to do. I hope this can be reconsidered. Elie Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
n	1/4/2023 13:18	To Whom it may concern, Regarding the EV tax credit, the proposed list of vehicles requires further adjustment. In a specific example, the Tesla Y 5 seater is not considered an SUV, when NHTSA and the EPA consider it an SUV. This list of vehicles should be changed to include the Tesla Y 5 seater. In addition, there are other EVs like certain Ford Mach-E that are off the list, while some VW 5 seater "SUV"s are on the list. Vehicle weight should not be a determining factor as less weight creates a more efficient vehicle. By creating a high minimum weight consideration, the IRS is punishing progress and enticing manufactures to make a worse vehicle. The goal of the EV tax credit should be to promote and prioritize the highest efficiency vehicles as much as possible. Thank You, Nayan
James Monaghan	1/4/2023 13:18	IRS Please review your categorization of the Tesla model Y as “other” for the purposes of IRA qualification. Please note that the EPA classifies the Tesla model Y in all its variants as a “Small SUV 4WD” Gas Mileage of 2023 Small SUV 4WD (fueleconomy.gov)<https://www.fueleconomy.gov/feg/byclass/Small_SUV_4WD2023.shtml> This is true, regardless of whether an optional 3rd row seat is added. All Model Y vehicles are identical in dimensions, and should be classified as Sport Utility vehicles. Thank you James Monaghan
Austin Enns	1/4/2023 13:19	Please let all Tesla model Y's quality for the tax credit. You're allowing other brands that have a small battery with a gas engine quality (under $80k), yet the FULLY electric Tesla model Y doesn't qualify (under $80k). That's literally the best selling EV! Please fix this! Thank you, Austin Enns Get Outlook for Android<https://aka.ms/AAb9ysg>
Justin Marini	1/4/2023 13:19	Hi, Please include all variants of the Tesla Model Y and Ford Mustang Mach-E in the Inflation Reduction Act’s list of qualified cars for the EV incentive. It’s highly suspect that some vehicles using fossil fuels will be eligible for this credit, but not some vehicles that are all electric. Thanks, Justin Sent from my iPhone
Floyd Simkins	1/4/2023 13:19	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Mona Simkins
Lucas Hains	1/4/2023 13:20	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,
Justin Anderson	1/4/2023 13:22	The currently proposed EV tax credit is needlessly and unfairly complex. My primary concerns are: 1. Classification which aren't consistent with other federal definitions (ex. EPA) 2. Classification is arbitrary / drives decisions not consistent with goals of legislation - 7 seat Model Y would be cheaper than less energy intensive 5 seat Model Y or low range hybrid vehicles will benefit at expense of similarly sized high range all electric vehicles. This is really, really disappointing rulemaking which seems to only serve as an example of the problems the public has with government rule making. Regard, Justin Anderson

Name	DateTimeReceived	Body.TextBody
Dallin Miller	1/4/2023 13:22	IRS, Your new EV credit is pretty decent but it seems to not have some information correct about Tesla vehicles. The EPA designates all Tesla Model Y's as SUVs but under the new inflation reduction act it shows that the 2 row 5 seater model Y's are not eligible for the tax credit if they surpass 55k in msrp when they should be categorized under the 80k msrp. Please fix this. Thanks. -A concerned citizen
Dustin Clayton	1/4/2023 13:24	In March of 2022 I put an order in for a Mustang Mach-e GT with an understanding I qualify for a federal tax benefit of $7,500. However, given supply chain constraints / delays, etc from Ford, we still have not received our vehicle (ETA 1/6/2023). Recently we have learned that our vehicle no longer qualifies for ANY tax benefits since it is considered a car with an MSRP cap of $55K. The Mustang Mach-e has been classified as an SUV by Ford from the moment it was released in 2021 and still is today. I am deeply concerned with the IRS choice to not include the Mach E as a SUV for the full tax credit of a SUV. This feel like a major mistake on the IRS part and it needs to be fixed as soon as possible. Thank you for your consideration.
Yan Kiriakov	1/4/2023 13:24	Hello, The fact that Tesla's 5 seater Model Y EV was omitted from the $7,500 tax credit is unAmerican. This is the most American made EV ever, and it is not subsidized, while German made cars are? This is preposterous and must be fixed immediately. Thank you. -- Yan Kiriakov, DO
Colton Harmon	1/4/2023 13:25	As a concerned citizen and taxpayer it is incomprehensible to me that the Tesla model Y sedan is not included in the IRA EV credit. It is a greener vehicle than many if not all of the vehicles that are eligible. Fully electric as opposed to merely a hybrid. Fully American made. Either this credit should be eligible to all EV's equally from the top to bottom of the industry, or this IRA credit should not exist at all. Tesla didn't need it to reach scale, so why do the other auto makers? Frankly it's a waste of taxpayer money, but I understand politicians think that's their job. What is inexcusable is the clearly biased way that Tesla was excluded from these credits. The government is subsidizing the worse auto makers, that is not capitalism, it is incompetence and cronyism. The government, when it feels it must insert itself into the private sector, should treat all actors impartially and with equal fairness.
Anthony W.	1/4/2023 13:26	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,
Patrick O'Donohue	1/4/2023 13:28	Tesla Model Y 5 seater electric only with 330miles compared to all the others that get 20ish but use gas after, because they weigh more? Wow. Please do the right thing for the sake of the 🌎 and amend to include the true EV vehicles like Model Y and Mach E SUV's.-- Pat O'Donohue Founder EvolveMNH.com<http://EvolveMNH.com> [https://ci3.googleusercontent.com/mail-sig/AIorK4x7waNXO--L6HMRUSNu5cFHuIUIqtVpyvl_q_vTzDBSGxvKpRU9ZTB6mx3fSV5xZbLW7a4C4LU]
Michael Hollingsed	1/4/2023 13:29	I am writing to voice my concerns over the fact that pure electric vehicles like the Tesla Model Y which is an SUV will not be included in the tax credit while other SUV's with a gas engine with very limited range (21 miles) such as a Jeep will be eligible. This incentive should be for purely electric vehicles only as we are trying to combat global warming. Please make this change. Sent from my iphone

Name	DateTimeReceived	Body.TextBody
Timothy Aguirre	1/4/2023 13:29	Concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42, I am deeply concerned by the decision to not classify the Tesla Model Y 5-seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. From one civil servant to another, thank you for your hard work and attention to this matter. Best regards, Tim Timothy Aguirre 407-580-5911 Washington, DC
Timothy Aguirre	1/4/2023 13:29	Concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42, I am deeply concerned by the decision to not classify the Tesla Model Y 5-seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. From one civil servant to another, thank you for your hard work and attention to this matter. Best regards, Tim Timothy Aguirre 407-580-5911 Washington, DC
Cristen Burrell	1/4/2023 13:30	The Cadillac Lyriq should be included for the 2023 IRA Tax Credit. It is an all electric SUV with an MSRP of $60k-$64k. Why is it classified as a car and not an SUV? It should not have the $55k MSRP limit, it is an SUV and should be at the higher limit.
Dong Yoon Park	1/4/2023 13:30	As a taxpayer, I am writing to express my concern and frustration about the new EV tax credit. I understand that this credit is intended to encourage the adoption of environmentally friendly vehicles, but I am disappointed to see that it includes low electric mileage hybrids such as the Jeep Wrangler. This seems counterintuitive, as it seems to reward vehicles that still rely heavily on gasoline while providing no benefit to fully electric vehicles. Furthermore, I am disappointed to see that the credit does not include the Tesla Model Y, which is a fully electric vehicle and SUV. It seems unfair to exclude this model, especially given its relatively low MSRP limit. Classification of Tesla Model Y as non-SUV category does not make sense at all. I believe that the EV tax credit should be focused on promoting fully electric vehicles, as they are the most environmentally friendly option. It does not make sense to include vehicles that still rely heavily on gasoline while excluding full electric models. I hope that the IRS will consider revising the EV tax credit to better reflect its stated goal of encouraging the adoption of environmentally friendly vehicles. Sincerely, Dong Yoon Park Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
tonikay1@aol.com	1/4/2023 13:31	Dear IRS, I am writing this to express my frustration and distrust regarding the new Inflation Reduction Act EV tax credit. It is unacceptable that the incentive includes plug-in hybrids, such as the 22mpg Jeep Wrangler, while excluding the most popular electric vehicle in the word, the 5 seat Tesla Model Y. Especially given the fact that the Model Y is the most made-in-America vehicle that a USA consumer can possibly purchase. (Source: https://www.businessinsider.com/tesla-model-y-3-most-american-made-car-2022-6) Here is a chart that includes some of the low-efficiency hybrid vehicles (which are still polluting, gas engine vehicles with small batteries) that are similar in pricing and size that will qualify for the $7,500 EV credit if amendments are not made. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicles with such low fuel efficiency as the Jeep Wrangler and other vehicles listed in this chart undermine the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to revise its current decision-making process in regards to SUV inclusion in this bill and instead consider the true purpose and motive of the bill - to help consumers with the costs to transition to truly sustainable transport. I encourage the IRS to ensure that the tax incentive be applied fairly and that it include all fully-electric vehicles that are otherwise considered SUVs into the $80,000 price-cap category, including the most made-in-America vehicle, the Tesla Model Y. In your consideration, also see this petition created and signed by others with the same thoughts: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Respectfully,

Name	DateTimeReceived	Body.TextBody
Terry Svedbeck	1/4/2023 13:31	To whom it may concern, RE: SUV Classifications related to IRA and EPA. As the current owner of an electric vehicle, I would like to express my concern that two leading American designed and manufactured SUVs, the Ford Mustang MachE and the Tesla Model Y 5-seater, are not currently qualifying as SUVs even though they are classified as such by the EPA. This would result in favoring foreign-designed and foreign-owned manufacturers' product at the expense of US manufacturers of Ford and Tesla. This would have the effect of perpetuating the incentive that has existed for the past few years to buy foreign manufactured SUV from the likes of KIA, Toyota, BMW, and others over GM and Tesla due to the cap of 200,000 vehicles that existed under the prior law. Please find a way to include these iconic American-made vehicles in the SUV categories that they clearly belong in. Thank you for your consideration. Terrance G. Svedbeck 2601 Calistoga Ct Livermore, CA 94550 terrysv@me.com (510) 541-0826
Bassam Aoun	1/4/2023 13:32	I am a Tesla Model Y prospect buyer and believe that the Model Y should be included in the EV tax credit. It is unfair to myself as a taxpayer and to Tesla to exclude it. First, Model Y shouldn't be penalized for being light and efficient, as all models should be designed as such. We shouldn't disincentivise manufacturers to build light and efficient cars with advanced materials. Second, Model Y isn't a luxury vehicle but rather a technology packed and future proof car, hence the higher price point. Excluding it from the EV tax credit is like penalizing Apple for building a pricey iPhone fully packed with the latest technology. Consumers are paying for the technology and future-proofing the car (giving it a longer life time and hence more economical to own) rather than paying for upscale materials. I kindly ask you to re-evaluate your criteria for the EV tax credit. I am a taxpayer and I rightfully deserve a tax credit on a Model Y. Thank you, A Tax Payer
Lance Mace	1/4/2023 13:32	I'm a bit concerned about the specifics on the $7500 EV tax credit in regards to which vehicles qualify. One point of contention is a Jeep hybrid with only a 21 mile electric range and otherwise burns gas at 20 MPG gets the full $7500 but a 5 seat Tesla Model Y with 330 miles of range doesn't quality!? This makes zero sense, yet this same model Y with 2 extra seats does, they are both SUVs and should qualify!? These items need fixing please. Thank you, Lance Mace Spokane, Wa
Scott Hignite	1/4/2023 13:32	I am writing this to express my frustration and distrust regarding the new Inflation Reduction Act EV tax credit. It is unacceptable that the incentive includes plug-in hybrids, such as the 22mpg Jeep Wrangler, while excluding the most popular electric vehicle in the word, the 5 seat Tesla Model Y. Especially given the fact that the Model Y is the most made-in-America vehicle that a USA consumer can possibly purchase. (Source: https://www.businessinsider.com/tesla-model-y-3-most-american-made-car-2022-6) Here is a chart that includes some of the low-efficiency hybrid vehicles (which are still polluting, gas engine vehicles with small batteries) that are similar in pricing and size that will qualify for the $7,500 EV credit if amendments are not made. [image.png] As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicles with such low fuel efficiency as the Jeep Wrangler and other vehicles listed in this chart undermine the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to revise its current decision-making process in regards to SUV inclusion in this bill and instead consider the true purpose and motive of the bill - to help consumers with the costs to transition to truly sustainable transport. I encourage the IRS to ensure that the tax incentive be applied fairly and that it include all fully-electric vehicles that are otherwise considered SUVs into the $80,000 price-cap category, including the most made-in-America vehicle, the Tesla Model Y. In your consideration, also see this petition created and signed by others with the same thoughts: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Respectfully, Scott Hignite

Name	DateTimeReceived	Body.TextBody
Mike Devinsky	1/4/2023 13:32	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Michael Devinsky
Rick Alessi	1/4/2023 13:33	Seriously blatant political action and unfair behavior and rating by IRS. Consumers will demand investigations into government manipulation, corruption and unfair practice. No energy reason for not allowing Tesla model Y 5 seat to qualify at higher SUV price. Blatant corruption Sent from my iPhone
Oleg Fridman	1/4/2023 13:34	I am writing to express my frustration with the new tax incentive that does not cover all variants of the most popular EV in the world and most American-made EV, the Tesla Model Y. This tax incentive was supposed to incentivize the purchase of electric vehicles and help reduce our dependence on fossil fuels. But by excluding certain variants of the Model Y, the incentive is essentially punishing people who are trying to do their part to reduce emissions. The Tesla Model Y is the most popular electric vehicle in the world, and it is the most American-made vehicle. It makes no sense to exclude certain variants of this vehicle from the incentive. It unfairly punishes the American workers who assemble these vehicles and the American suppliers providing parts and services. I am asking you to reconsider this decision and include all variants of the Tesla Model Y in the tax incentive. It is the right thing to do for the environment and for the American people. Thank you for your time and consideration. Sincerely, Oleg Fridman
Craig Yarbrough	1/4/2023 13:34	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Good day and Happy New Year! First, let me say that I have been generally pleased with the efforts of the Biden Administration to enact policy that fights climate change. This includes the EV tax credits authorized under the Inflation Reduction Act (IRA). Unfortunately, the administrative details associated with these credits, and which were recently published by your agency, miss the mark when it come to meeting the actual intent of the Act. Currently, you have excluded one of the most efficient electric SUVs on the planet, the Tesla Model Y 5-seat variant. There is no questions that this vehicle is an SUV but the tax credit qualification rules established by the IRS for SUVs counterintuitively apply weight restrictions. This is counterintuitive with regard to electric vehicles because EV manufacturers are constantly working to reduce vehicle weight to the greatest extent possible to improve vehicle efficiency. Excluding the Tesla Model Y from eligibility for the IRA tax credits is in effect penalizing the most advanced American EV manufacturer for achieving what other manufacturers are still trying to do which is to substantially reduce the weight of their vehicles without compromising on safety, performance, and/or capabilities. In stark contrast to the IRS excluded/unqualified 100% electric Tesla Model Y SUV, with 113 MPGe, seating for 5, and around 300 miles of range, the arbitrarily qualified PHEV Jeep Wrangler 4Xe still has a traditional 2.0L gasoline engine and specs out at only 49 MPGe and just over 20 miles of electric range. This is simply not consistent with the intent and desired effects of the IRA. I fear that manufacturers may also build their vehicles with these rules in mind in order to qualify for the tax credits. Why would an automaker continue to improve on their SUV efficiency by reducing weight if it would eventually disqualify them from the tax credits? And ultimately, why would the IRS want rules on the books that actually work against the current weight reduction trends in the auto industry? If left unchanged, the current EV tax credit qualification rules will likely impede progress in the industry that would have otherwise occurred.

Name	DateTimeReceived	Body.TextBody
Denis Nepveu	1/4/2023 13:38	Hi, I've read that the proposed rule excludes Tesla model Y and ford mustang mach-e from the new tax credit because they are too light to be classified as SUVs. That is crazy. The point of the tax credit in the IRA was to improve efficiency of the vehicle fleet. Lighter vehicles are more efficient. You include heavier but smaller vehicles as SUVs, like VW and BMW models. Fix the classification to be based on use-case of the vehicle: what can it hold in total cargo and people, how tall is it, is it enclosed. I think a station wagon is indistinguishable from an SUV except for height, but maybe you've got other metrics. But that just shows that SUV is a marketing term, not a real or useful classification of the purpose or uses of the vehicle. Thanks, Denis
Tyler Lund	1/4/2023 13:39	Hello, The EV tax credit situation is confusing for American consumers and in it's current proposed state does not properly incentivize the desired outcome of getting more efficient and environmentally friendly vehicles (As well as American built and assembled vehicles) on the road due to the inconsistent definitions of sedans and SUVs. In particular, the Tesla Model Y and Ford Mustang Mach-E are inconsistently classified as Sedans (and some trims as SIVs despite being the exact same body, drivetrain, and battery configurations). In order to get more BEVs on the road, all Tesla Model Y, Ford Mach-E, Chevy Bolt, and Cadillac Lyric variants should be classified as SUVs in order to get the $80k benefit limit. As it stands, the proposal incentivizes the purchase of an inefficient PHEV like the Ford Escape Hybrid with 37 mile range moreso than BEVs with 300+ mile range. Thank you for your consideration, -Tyler
Aaron Maddux	1/4/2023 13:39	The current classifications fail to meet the main goals of EV credits, which is to encourage the purchase of EVs. For example classifying the Model Y five seats as a car while classifying 7 seats as an SUV, when they are for all practical purposes the same car. Meanwhile the cost of that option is less than the $7500 option. So you are motivating people to buy a heavier less efficient car than they need.
David Kosiba	1/4/2023 13:39	The Tesla Model Y should qualify for the SUV EV tax credit because it is in fact larger than the Model 3 sedan and should not need to be a heavier vehicle to qualify. Americans should not be influenced to purchase an even larger, less efficient vehicle, just to receive the proposed tax credit. -- Regards, Dave Kosiba
Chang Han	1/4/2023 13:41	I am offering comment about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. This makes no sense. In December, the IRS announced the vehicles<https://www.teslarati.com/tesla-vw-evs-2023-ev-tax-credit/> that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries. Although there were several Tesla Model Ys on the list, the only ones that qualified as an SUV with an $80,000 MSRP limit were the seven-seat varieties. The Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. The graph below shows which Tesla vehicles qualify for the EV tax credit. [https://www.teslarati.com/wp-content/uploads/2023/01/Screen-Shot-2023-01-03-at-1.50.05-PM.png]<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> As pointed out, the IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit."
Ish Shalom	1/4/2023 13:42	Hi, I purchased a TESLA long range model Y a couple months ago, because after doing quite a bit of research, I found it to be the most energy efficient vehicle for it's size (I measured by cargo capacity). I saw now, with the new IRS guidelines, you do not classify it as an "SUV", and thus it does not qualify for any federal incentives. I bought the vehicle to use as a work vehicle. I own a landscape maintenance business. In the short time I've had the vehicle, I've already towed my tractor with it, hauled many cubic yards of landscape debris, and just yesterday, hauled an almost 1 ton bale of hay with it. I mostly charge the vehicle at home, with solar panels, thus using it as a true renewable energy powered zero emission vehicle. I know as of the just year electric pickup trucks do exist, but they consume over double the amount of electricity per mile to drive than the Tesla model Y. This is why I purchased it. It is an extremely capable vehicle however, and it's able to meet all my needs. I would highly recommend that if ANY vehicle were to be incentivized, this should be the vehicle, NOT bigger bulkier vehicles that use double or triple the amount of energy to drive. Thank you for reading, Alon Ish-Shalom Coquille, OR
Hai Lan	1/4/2023 13:42	All trims of Tesla Model Y 5 seater should be included in the SUV category with a $80,000 price cap, not $55,000. Thank you for considering.

Name	DateTimeReceived	Body.TextBody
Kevin Browne	1/4/2023 13:42	Hello, I am writing this to you to express my immense disappointment with the way vehicles were classified for the tax incentive. It is obvious that you are trying to penalize Tesla. The Tesla Model Y is a SUV by all reasonable standards in any configuration. Also you have qualified other similar SUV with 5 passenger seating that are vastly more inefficient than the Model Y 5 seat version. The Tesla Model Y 5 seat has a battery range of 326 miles. You qualified the Ford Escape that has only a 37 mile battery range and the Jeep that has an even more dismal 25 mile battery range. Obviously this is a very biased and completely corrupt decision. We want sustainable transportation. You have missed the whole point of that with some of your classifications. It is very hard to understand how you can be so blatantly biased, so corrupt, so politically motivated. We are not fools. We see what you are doing. Do the right thing for America. Ignore your biases and the political pressure. Have some courage to do the appropriate thing. We want fairness and competence in our government. Not biases, politics, and deceitfulness. If the classification does not change for the Model Y 5 seat, I will urge my representative to investigate. Perhaps there are bribes or other corruption at play here, who knows. Our maybe just utter incompetence. Again, I restate - we are not fools, please don’t think we will stand by and not address these corrupt issues with our representatives. Regards, Kevin Browne (502) 681-3902 Sent from my iPhone
Julia Moravcsik	1/4/2023 13:44	I would like to propose some suggestions for the definitions of EVs that qualify for the IRA incentives. First, I think that the SUV definition could be improved. SUVs are traditionally defined by their body style. Having a body style be categorized in one way if it meets seemingly irrelevant criteria (number of seats, weight, clearance) and in another way if it doesn't is not the colloquially agreed upon use of this term. In addition, other government institutions (EPA, etc.) have defined SUV in a way that matches the more commonly held idea. I think it would be beneficial if you look to those definitions for guidance. A big problem with using criteria like number of seats, weight, and clearance is that they all increase carbon emissions! The point of the incentives is to reduce carbon emissions by incentivizing low carbon vehicles. The IRS definition will force automakers to increase the weight of their vehicles, add pointless seats (which also increases weight and manufacturing emissions), and have higher ground clearance (which also increases emissions). Please respect the spirit of the IRA incentives by writing your SUV definition so that it does not do the opposite of the intent of the incentives. In addition, the current IRS SUV definition excludes most trims of the biggest selling EV SUVs - the Tesla Model Y and the Ford Mach-e. These two vehicles are the best selling because they are the most desirable to American consumers. If these are excluded and there are fewer of them sold, then fewer people will want an EV (because it's e.g. "I want a Mach-e or nothing") and if people do experience an EV SUV by riding in a friend or family member's car, they will be less impressed and less willing to order one. So, please change the definition of SUV to include the Model Y and Mach-e, not exclusively because they are popular but because other government institutions already define them as SUVs and the public also sees them as SUVs. And please remove criteria that indirectly lead to the EVs being less efficient and more carbon emitting. Another issue that the public is concerned about is including plug-in hybrids in the incentives. This is an even more critical problem because plug-in hybrids are often as carbon emitting as ICE cars. However, my understanding is that this is written within the IRA specifications and there is nothing you can do about it. If I am incorrect in my understanding then please do all you can to remove or reduce the number of plug-in hybrids that qualify. Most other countries had plug-in hybrids in their incentive plans in the past but are in the process of phasing them out, recognizing that full EVs are ensconced enough in the market to be able to take considerable market share away from ICE cars.
nelson lee	1/4/2023 13:45	The IRA EV tax credit are bad. The price cap for an SUV should not be higher than for a sedan. This incentives bigger less efficient cars. A PHEV jeep that gets $7,500 tax credit while getting 21 MPGe is exactly what we do not want people to buy! That car gets worse MPG than most traditional cars! The rules should be based on MPG alone, there should be no SUV distinction (promotes larger less efficient vehicles). If there is an SUV category it should not be based on vehicle weight (why encourage heavier vehicles?!) or ride height (why encourage less efficient vehicles?!). A better solution is to reward a tax credit to all vehicles based on MPGe alone. 60+MPGe gets full credit, partial credit for lower MPGe. Please do not use the current rules as they are counterproductive to reducing fossil fuel use. -- Sent from phone
Deborah Pierce	1/4/2023 13:45	I think tesla Model Y 5 seater should be included and silly that it’s not from the beginning. Deborah Pierce -- Deborah C. Pierce 650-454-7759

Name	DateTimeReceived	Body.TextBody
Dave Sivak	1/4/2023 13:46	For the attention of: Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, David Sivak, IT Consultant Sivak Consulting 21 Sutton Irvine, CA 92618 C: 949-939-8322
Jason Peters	1/4/2023 13:48	Please fix the IRA EV Tax credit rules!!! The most popular EVs in America are not included in this tax credit. And a bunch of gas guzzling hybrids get the full credit. I don't want to pay $7500 for someone to pollute our air while there is no incentive for the same person to buy a truly useful non-polluting vehicle. Please fix this ASAP The EVs left out of the credit are truly SUVs not sedans. I can drive my Model Y SUV on the beach where only 4x4s are recommended, I could never do that with a sedan. This tax credit, the way it is structured is taking potential EV buyers and converting them in to ICE buyers, exactly the opposite of what the law intended!! Please fix this.
Jason Peters	1/4/2023 13:48	Please fix the IRA EV Tax credit rules!!! The most popular EVs in America are not included in this tax credit. And a bunch of gas guzzling hybrids get the full credit. I don't want to pay $7500 for someone to pollute our air while there is no incentive for the same person to buy a truly useful non-polluting vehicle. Please fix this ASAP The EVs left out of the credit are truly SUVs not sedans. I can drive my Model Y SUV on the beach where only 4x4s are recommended, I could never do that with a sedan. This tax credit, the way it is structured is taking potential EV buyers and converting them in to ICE buyers, exactly the opposite of what the law intended!! Please fix this.
Dennis Matthews	1/4/2023 13:49	Dear Andres Garcia, I'm writing to comment on the IRS' $7,500 credit for qualified plug-in electric drive motion vehicles placed in service during the Tax Year 2023. In particular, I wish to advocate for including the 2023 Tesla Model Y, 5 seater, into the SUV MSRP category with an $80,000 qualifying limit. I already own (so I don't qualify for the EV tax credit) a 2023 Tesla Model Y, 5 seater. I purchased it in December 2022 for the express purpose of it being an SUV and it is advertised as such by the manufacturer. I also purchased it to replace a 2016 Toyota Highlander SUV. The Model Y is a 4 wheel drive vehicle with plenty of internal space and a tow hitch, just like my Highlander. Furthermore, the driver sits relatively high off the road as was the case with my Highlander. I also own a Tesla Model S which very clearly is not an SUV; it sits low to the ground and has limited internal space and does not come with a tow hitch, so the 5-Seater Model Y should NOT be lumped into the same category. Finally, allowing a 7 seater Model Y to be qualified as an SUV while the 5 seater is not, makes no sense to me. They are exactly the same car except that two small rear-facing seats are provided for carrying children as passengers. Bottom line: I purchased the Model Y 5-seater to replace a fossil-fuel burning SUV and I wanted the electric vehicle to have all the same capabilities while not contributing to atmospheric pollutants. The Model Y does all this and more so its purchase should be strongly incentivized irrespective of whether it carries 5 or 7 passengers. Thank you so much for considering my comments. Sincerely, Dennis Dennis Matthews 16325 Winchester Club Dr Meadow Vista, CA 95722 Dennis only uses a mobile phone: +1 (916) 747-4209
robb nansel	1/4/2023 13:49	i don't understand why certain similarity priced hybrid vehicles (with only 21 miles of electric range) are eligible for this incentive while some variants of the purely electric Tesla Model Y (with 330 miles of electric range) and the Ford Mustang Mach-E are not. i believe that the Tesla Model Y 5-seater should be included. robb

Name	DateTimeReceived	Body.TextBody
Anuar Y. Jauregui	1/4/2023 13:49	The IRS's classification of SUVs is impossible to decipher/has no pattern or sense. Please either publicly publish your criteria for qualifying OR make it make sense with the following: 1. Follow NHTSA's SUV criteria or another credible govt agency 2. make it fair to all - there's no reason the Tesla Model Y 5-seater version or the Mustang Mach-E shouldn't qualify as SUVs 3. make it make sense - this credit is supposed to encourage EV transition, there is ZERO reason why hybrids or anything with a gasoline engine should qualify. Thank you for your time and consideration, ------ AJ
UpSpinCreek	1/4/2023 13:50	Hello Team, Pls reconsider including the 5 seat Model Y for the $7500 tax incentive. The Model Y: -Offers the most miles available on a single full Battery charge, in its class -Has all the mechanical functions and performance of an SUV -Most American Built car in the entire SUV category -If decision to not include is based on weight, this only encourages inefficiency and waste. Thank you for your consideration, Frank Vizcaino
Charlie Hirsig	1/4/2023 13:51	This tax credit has a lot of potential for helping the US transition to an electric vehicle fleet. However, it’s pretty ridiculous that the Tesla model Y doesn’t receive the credit for being a few hundred pounds too light. A lot of these vehicles from other manufacturers that you’re allowing to receive this credit are barely even hybrids, as there electric range is under 40 miles. You’re doing a huge disservice to the American public and this countries change to electric vehicles by not including the model Y in this credit.
sun oh	1/4/2023 13:52	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Sun W. Oh
Evelio Prieto	1/4/2023 13:52	Please consider the Tesla Model Y Ford Mach E SUVs. These have towing capacity. Seat five which is in line with most SUV’s and run fully electric. The Tesla Y and the Ford MachE are certainly as qualified if not more than plug-in hydrids that still burn gasoline to be classified as SUVs. The large majority of SUV owners do not off-road their vehicles but certainly take advantage of the higher ground clearance .carrying capacity and towing ability of an SUV which these two vehicles offer Evelio Prieto 813-217-3268 3220 N Rome Avenue Tampa,Fl.33607
David Austin	1/4/2023 13:52	I would like to comment that the Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor should be eligible for the $7,500 tax credit. Thank you David Austin 5402508034
Justin R. Dickason	1/4/2023 13:52	I drive a 2022 Tesla Model 3 Performance. While I understand there must be limitations to the tax credits, I do not understand why I may be singled out from not recieving a credit as my vehicle is FULLY electric (regardless of MSRP) when a partially electric car gets the full tax credit and I do not. I understand that a super car that is $180k May not be eligible - that makes sense. But a $75k Tesla compact sedan not being eligible does not make sense. I used to have a $48k SUV and spent the same amount monthly between gas/car insurance/car payment as I do now with a fully electric $75k car with lower insurance costs/lower charging and ownership cost/higher car payment. We should not be secluded from receiving the credit just based on the MSRP being slightly higher than other cars. Thank you, Justin Dickason

Name	DateTimeReceived	Body.TextBody
Leif Marmolejo	1/4/2023 13:55	Hi, Why is the 5-seater Model Y not qualifying for the $7,500 US Federal tax rebate? * It is the No.1 selling EV in the US!! * Tesla makes the MOST American vehicles on the PLANET!! * It is the MOST efficient SUV on the planet!! * It has OVER 300 miles of zero-emission range!! Is this because Tesla is non-union? Did you know Tesla workers are better compensated than any other US legacy automaker? Thanks in advance for correcting things. Leif Marmolejo You may unsubscribe from Associated's electronic communications<mailto:unsubscribe@ae.ca?subject=Unsubscribe+from+AE+-+CASL> at any time.
Johnson, Andrew S.	1/4/2023 13:56	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Andrew Johnson
msamyn@cox.net	1/4/2023 13:56	I'm writing you with regards to OMB Control No. 1545-2137. Your selection of what cars qualify for the SUV credit is a disgrace! How can you not qualify the Tesla Model Y 5 seat version but yet give the Jeep Wrangler 4xe and Grand Cherokee 4xe the $80,000 qualification?? This is nuts! You give the credit to a 20 MPG Jeep yet not a fully electric Tesla that gets of 115 equivalent MPG?? This is only the start of the mistakes made in selection. Also give EV credits to foreign car companies SHOULD NOT HAPPEN! This is total government and political overreach. Please take another look at what you're doing and correct the list. And by the way I have already purchased my BEV in October 2022 and have no interest in using the new program. I just want fairness give to true BEV SUVs built in the United States. Sincerely, Michael Samyn El Cajon, CA
Keith Hill	1/4/2023 13:56	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. I see two main issues that are causing this: 1. The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. 2. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is severe negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. --Keith Hill 28 Regina Dr Hattiesburg, MS 39402

Name	DateTimeReceived	Body.TextBody
Leif Marmolejo	1/4/2023 13:57	Resending with proper subject and additional addressee… Hi, Why is the 5-seater Model Y not qualifying for the $7,500 US Federal tax rebate? * It is the No.1 selling EV in the US!! * Tesla makes the MOST American vehicles on the PLANET!! * It is the MOST efficient SUV on the planet!! * It has OVER 300 miles of zero-emission range!! Is this because Tesla is non-union? Did you know Tesla workers are better compensated than any other US legacy automaker? Thanks in advance for correcting things. Leif Marmolejo You may unsubscribe from Associated's electronic communications<mailto:unsubscribe@ae.ca?subject=Unsubscribe+from+AE+-+CASL> at any time.
Leif Marmolejo	1/4/2023 13:57	Resending with proper subject and additional addressee… Hi, Why is the 5-seater Model Y not qualifying for the $7,500 US Federal tax rebate? * It is the No.1 selling EV in the US!! * Tesla makes the MOST American vehicles on the PLANET!! * It is the MOST efficient SUV on the planet!! * It has OVER 300 miles of zero-emission range!! Is this because Tesla is non-union? Did you know Tesla workers are better compensated than any other US legacy automaker? Thanks in advance for correcting things. Leif Marmolejo You may unsubscribe from Associated's electronic communications<mailto:unsubscribe@ae.ca?subject=Unsubscribe+from+AE+-+CASL> at any time.
Alon Genazia	1/4/2023 13:57	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
YOEL MEDERO	1/4/2023 13:58	COMBUSTION VEHICLES, THEY SHOULD NOT RECEIVE ANY CREDITS. INTEAD FORD MACH E AND TESLA MODEL Y MUST BE RECLASSIFIED AS SUV'S WHICH ACCORDING TO THE EPA AND OTHER GOVERMENT SPECIALIZED AGENCIES THEY ARE SUV'S. DON'T PENALIZED PURE EV'S AND DO PENALIZE ICE HYBRIDS, WHICH POLUDE THE ENVIROMENT AND COTRIBUTES TO GLOBAL WARMING, ONLY INCETIVIZE PURE ELECTRIC VEHICLES, NOT CHANGING THE CURRENT TAX CREDIT WILL BE IRRESPONSIBLE, ARBITRARY AND NEGLECTIVE . BEST REGARDS

Name	DateTimeReceived	Body.TextBody
Nelson Tam	1/4/2023 13:58	Dear IRS, I am writing to express my concern about the upcoming Energy aspects of extensions and enhancements of energy tax benefits in the Inflation Reduction Act. Specifically, I am concerned that these benefits seem to favor plug-in hybrid vehicles over fully electric vehicles, such as the Tesla Model Y. I am also concerned that the current focus on plug-in hybrid vehicles could lead traditional ICE car makers to produce more PHEVs, which use much smaller batteries and rely on outdated technology. This would reduce demand for advanced battery technology and manufacturing capacity in the US, at a time when many foreign countries are focusing heavily on the development and production of electric vehicles. Not only would this put the US at a competitive disadvantage in the global market for electric vehicles, it would also undermine our efforts to transition to a cleaner, more sustainable transportation system. I believe it is critical that the IRS and other policymakers support the development of advanced battery technologies and the growth of the electric vehicle industry in the US. As a member of the electric vehicle community, I also strongly believe that fully electric vehicles offer numerous benefits over their hybrid counterparts. They emit zero tailpipe emissions, which helps to improve air quality and combat climate change. Additionally, they are often more cost-effective to operate and maintain over the long term. I understand that hybrid vehicles have a role to play in our transportation system, but I believe that fully electric vehicles should be given equal consideration in any energy tax benefits. I urge the IRS to carefully consider the long-term benefits of electric vehicles and to give them equal consideration in the Energy aspects of the Inflation Reduction Act. Thank you for your time and consideration. Sincerely,
Paul Nagan	1/4/2023 14:01	To whom it may concern, I believe the tax credits regarding the purchase of electric vehicles need further review and revision. The requirements should not benefit and incentivize the purchase of gas powered/hybrid vehicles over pure electric vehicles. It is absurd that one of the requirements to qualify as an SUV is to exceed a specific weight limit when being under said limit will make the vehicle more efficient and further reduce its environmental impact. The tax credits need to be fair and equal across the board without targeted provisions to benefit specific manufacturers. Thank you.
Jatin Patel	1/4/2023 14:01	Hello, Great work on coming up with which model qualify as car vs SUV. The goal of this bill should be to encourage EV adoption at lower price. Please remove small SUVs from $80,000 limit as that should be reserved for large SUV and Pickup Trucks. Following should be at $55,000 limit: All Varient of Tesla Model Y (including 3 row) All Varient of Ford Escape All Varient of Volkswagen ID.4 etc If Automator can't produce under $55,00 model, they shouldn't qualify as these are small SUVs. Thank you,
Eddie Robinson	1/4/2023 14:01	Dear Andres Garcia, The Tesla Model Y 5-seat variant should be classified the same as the 7-seat variant as the SUV $80,000 option and eligible for the $7,500 tax credit. It's the same auto with a different option selected. Best regards
Joe Wilson	1/4/2023 14:01	All ev vehicles should be allowed this tax credit regardless of form factor and should not be excluded while partial ev vehicles which has gas engines onboard ARE given the tax credit. If the vehicle is electric a tax credit should be allowed. For example: a Tesla Model Y - is 100% electric but is not afford a tax credit? This is non-sense! Thank you for taking my comment Joe Wilson

Name	DateTimeReceived	Body.TextBody
Hitesh Kar	1/4/2023 14:03	Hello, I am writing to express my concern about the $7500 tax credit given to plug-in hybrid vehicles. While I understand the intention of this credit is to encourage the adoption of alternative fuel vehicles, I believe it is misguided to offer this credit to vehicles that are not as efficient as battery electric vehicles. For example, the Jeep Wrangler plug-in hybrid is currently eligible for this credit, yet it can only go a maximum of 21 miles on electricity before the gasoline engine kicks in. This means that for the majority of its driving, it relies on fossil fuels and produces emissions just like a traditional gasoline vehicle. I also want to bring to your attention the issue of certain highly efficient battery electric vehicles being excluded from this credit because they have been able to keep their weight down, which has caused them to not be classified as SUVs. However, lighter weight vehicles are generally more efficient and produce fewer emissions. Therefore, it seems counterintuitive to exclude these types of vehicles from the tax credit program. Excluding highly efficient, low-emitting vehicles from the tax credit program sends the wrong message and does not effectively encourage the transition to cleaner transportation. I urge the IRS to reconsider the eligibility criteria for this credit and include all highly efficient battery electric vehicles, regardless of their weight or classification, in order to truly promote the adoption of alternative fuel vehicles. In the end inefficient vehicles which add a small battery electric vehicles may have to be included because of the language of the law. If there is any way to exclude those then that should be done. Conversely if cars in the same category that both go 100s of miles on a single charge shouldn't have 1 excluded because the less efficient model weights more while the more efficient model weights less. Doesn't make sense to reward the less efficient vehicles while excluding the more efficient vehicles
Rick Schnure	1/4/2023 14:06	Hybrid Jeep Wrangler only gets 21 miles of electric range and 20 MPG gas milage Tesla Model Y has 330 miles of electric range and is efficient at 113 MPEe Tesla Model Y has more cargo space than the Hybrid Jeep Wrangler How can you justify giving the Hybrid Jeep Wrangler $7500 subsidy, but not the Tesla Model Y? What priority explains this? Sincerely Frederick W Schnure
Daniel Balthaser	1/4/2023 14:07	Hello, I am writing because I believe that BEVs should all be eligible to receive the full rebate for vehicles up to $80k and that HEVs with batteries with less than 50 miles of range should not receive it. I understand that based on the legislation it is based off of the type of vehicle, and to that end I believe that all Mustang Mach E variants and Tesla Y variants should be considered SUVs. This should include any BEV that is considered a crossover. Doing otherwise incentivises people to buy a heavier, less efficient vehicle and incentivises manufacturers to add unnecessary weight to their vehicles which is not in everyone's best interest. Thanks, Daniel Balthaser
D.Dix	1/4/2023 14:07	Re: OMB Control No. 1545-2137 Allow the full tax credits on the Tesla Model Y variants, and the Ford Mach-E. Please don't be a regressive bureaucratic impediment to domestic EV production. Thank you. Dennis Dix Transportation Economist - retired Sent with Proton Mail<https://proton.me/> secure email.
Geoffrey Olsen	1/4/2023 14:10	Hello, The EV tax rebates should be clear and make sense to tax payers. 100% electric vehicles should be eligible for more of a rebate than a hybrid. Also, if a vehicle is classified as a crossover SUV by regulatory agencies, then it should also be an SUV when being considered for rebates. Thank you, Geoffrey Olsen Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Emilia	1/4/2023 14:11	I agree with the tax rule. the Tesla vehicle in question shares many parts with their car models. it's not an SUV, it's a glorified car.
george gioules	1/4/2023 14:11	Please reconsider the Tesla Model Y 5 seat SUV so it can apply for the $80,000 in the IRA. Thank you for your time George

Name	DateTimeReceived	Body.TextBody
Yuan Su MBA	1/4/2023 14:11	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Meyer, Doug	1/4/2023 14:11	injustice. Thank you, Doug Meyer
williamwu1985@hotmail.com	1/4/2023 14:12	Model Y 5 seater should considered as SUV. Zhibo Wu
Thomas Henz	1/4/2023 14:12	I am writing to express my extreme objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that the Tesla Model Y (produced by a well established, matture, domestic EV manufacturer with the most expansive charging infrastructure and outstanding environmental profile) is being excluded in favor of vehicles largely manufactured by first time EV producers, outside of the US and with much worse environmental profiles. This seems completely arbitrary, unfair, perhaps retalitory, extremely ignorant and has the appearance of giving an unfair market advantage to competitors of the Tesla brand. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, -Tom Thanks! -Tom
Kevin VDM	1/4/2023 14:12	plan. As I understand it the weight was the determining factor, however the LUCID Air weighs over 5,000 lbs and is considered a sedan, whereas the Model Y only weighs about 4,400 lbs. Any reasonable person taking a look at this would consider the LUCID air a sedan and the Model Y an SUV, or a crossover at the least. I would submit that this disqualifies weight as a sole indicator of a vehicle's form factor. The Model Y has a tow hitch option, a back hatch, higher ride height, and the "trunk" area is open to the back seat. All properties typically found in SUVs and not sedans. I appreciate your time and consideration on this matter. Thank you, Kevin VanDerMeid
Wayne Page	1/4/2023 14:14	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Raghu Thiagarajan	1/4/2023 14:16	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Sincerely, -Raghu Thiagarajan Cupertino, CA

Name	DateTimeReceived	Body.TextBody
Joe Dietrich	1/4/2023 14:16	Dear IRS, I am writing this to express my frustration and distrust regarding the new Inflation Reduction Act EV tax credit. It is unacceptable that the incentive includes plug-in hybrids, such as the 22mpg Jeep Wrangler, while excluding the most popular electric vehicle in the word, the 5 seat Tesla Model Y. Especially given the fact that the Model Y is the most made-in-America vehicle that a USA consumer can possibly purchase. (Source: https://www.businessinsider.com/tesla-model-y-3-most-american-made-car-2022-6) Here is a chart that includes some of the low-efficiency hybrid vehicles (which are still polluting, gas engine vehicles with small batteries) that are similar in pricing and size that will qualify for the $7,500 EV credit if amendments are not made. [image] As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicles with such low fuel efficiency as the Jeep Wrangler and other vehicles listed in this chart undermine the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to revise its current decision-making process in regards to SUV inclusion in this bill and instead consider the true purpose and motive of the bill - to help consumers with the costs to transition to truly sustainable transport. I encourage the IRS to ensure that the tax incentive be applied fairly and that it include all fully-electric vehicles that are otherwise considered SUVs into the $80,000 price-cap category, including the most made-in-America vehicle, the Tesla Model Y.
Deep Acharya	1/4/2023 14:17	Hello, I have been postponing the purchase of a Tesla Model Y to take advantage of these credits but I recently learned the model that I want won't qualify while a hybrid that is primarily a gas-powered car but due to the fact it has enough battery for 22 miles will get the $7,500 credit. As a tax payer, I feel cheated. I hope the qualifications are applied fairly since the goal is to accelerate EV adoption. Thank you.
PJ	1/4/2023 14:18	1) Please consider the Model Y 5-seat configuration and the Mach E as SUVs for the tax credit. Using weight to determine SUV removes cars that have the same space as an SUV, but were more efficiently built and have better MPGe then the heavier SUVs. This is better for the environment. 2) Please REMOVE hybrids from the rebate list. The purpose of this bill is to get the US to a more sustainable future. Hybrids do not achieve this. Thank you, Pam Beckett Sent from my iPad
Rick Scinta	1/4/2023 14:20	I wanted to share my thoughts on the new EV tax credit. I understand the intent to support the USA economy and agree with that, however, the rules are so complicated now with all the restrictions and changes, it makes it confusing and I can clearly see how it's not fair to all the companies and the American people. I believe we need continue with the incentive for all brands until 2025 which allows times for minerals contracts, factories to be secured, pushes us way further ahead in EV adoption which should be the true #1 goal, then #2 making sure it's built in North America is step two. However, plug in Hybrids should not be getting this credit. 20 miles of EV range on something like a Jeep is not green and most people prob won't even charge them. Save that money for those truly trying to make 100% battery electric vehicles. Our goal should be to push for green energy as fast as we can, but have our financial interests secured in an allotted time as well. I know myself I ordered an SUV from an American Start Up called Fisker from California, and by the wording on the IRS website, it clearly stated if you ordered an EV before the new Inflation Reduction Act took place, with a minimum of 5% down payment in a binding contract, then you would qualify for the original $7500 tax credit as long as the company didn't exceed their 200K limit. Since then, changes keep being made and now it says I'd have to take delivery by 1/1/23 and I am in a non refundable contract purchase. So now people took the leap of faith putting thousands down and they rules changes on them and can't get their money back? I really hope you reconsider this and put a stake in the ground for 2025. Until then, we have several legacy and new companies that were counting on this, including the customers like myself. We can get enough EV's on the roads quick enough. Thank you, Rick Scinta Manager, TV Programming • Replay Content HSN, 1 HSN Drive, St. Petersburg, FL 33729
Jim Ellaboudy	1/4/2023 14:20	To whom it may concern, I believe that the Tesla Model Y five seat variant should be considered an SUV and receive the $80,000 MSRP limit. Thanks. Jim Ellaboudy jim.ellaboudy@gbci.com

Name	DateTimeReceived	Body.TextBody
Tom Emerson	1/4/2023 14:21	Subject: OMB Control No. 1545-2137; Comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42 1. The current implementation of tax credits seems arbitrary and inconsistent with the objectives of the Inflation Reduction Act (IRA) regarding promoting the adoption of Electric Vehicles (EVs) as evidenced by the list of vehicles that do and don't qualify for the credit. For example, numerous low efficiency hybrid vehicles qualify for a full $7500 tax credit, while other highly efficient and fully electric vehicles do not qualify for any credits. 2. The criteria establishing pricing thresholds (e.g., $55,000 vs $80,000) rests on vehicle classification, (i.e., Sedan, SUV, Truck), however the basis for the classification is not provided. Without defining the specific vehicle characteristics used to classify a vehicle as a specific type manufacturers and citizens cannot help but conclude the determinations are subjective and potentially biased. 3. As currently implemented the list of qualified vehicles excludes several top selling fully electric vehicles made in North America by American companies, while simultaneously promoting the purchase of less efficient foreign made vehicles produced by non-American companies. This is clearly inconsistent with the stated objectives of the IRA and hurts American workers, North American manufacturers, and delays electric vehicle adoption. Remedial Actions Recommended: 1. Establish a list of criteria for the classification of Vehicles by Type so manufacturers and consumers can understand why a vehicle is so categorized. Use clearly objective and measurable criteria, for example, weight, capacity, passenger seating, and/or interior dimensions. Don't use subjective criteria that can be subjectively interpreted, for example: Style or looks or trim features. 2. Explain how each criterion when applied to a list of vehicles yields a set of selections that are consistent with the objectives of the IRA in terms of promoting EV adoption and North American content. 3. Establish a timely review and appeal process so manufacturers and citizens can seek remediation if they feel a particular vehicle has been mis-categorized or unfairly disqualified. Thank you for the opportunity to comment.
Michael Smith	1/4/2023 14:22	I am writing to you to reconsider the classification of the 2023 Cadillac Lyriq SUV made by General Motors for the clean vehicle tax credit rebate. Currently on your website, the MSRP for the Cadillac Lyriq is capped at $55,000 which means you have classified it as a small car and not an SUV. The Cadillac Lyriq has an MSRP of roughly $60,000 to $67,000, depending on the model and when initially reserved, so your inaccurate classification makes it not eligible for a rebate. Many other SUV's that have less interior space, have smaller batteries and range, lower weight capacity, or even have inefficient and high emission hybrid gas engines are subject to the $80,000 tax credit cap. The Cadillac Lyriq should be the poster child for an all-electric plug-in SUV that is designed, engineered, and made in the United States. It meets all the criteria to be an SUV and has the size and functionality of an SUV, it's marketed as an SUV, would qualify as an SUV under Section 179 of the tax code due to its GVWR of 6,724, and is categorized as an SUV by the Environmental Protection Agency. This model is 100% electric with a large 102 kWh capacity battery. Which is one of the largest batteries of any SUV available anywhere close to this price range. It comfortably seats FIVE 250+ pound, 6 foot+ tall adults, and their luggage. All while rated at 314 miles per charge and roughly 90 combined MPGe. The city gas mileage is rated at 97 MPGe. It is the only domestic SUV with a 19.2 KW onboard fast charger that allows for super-efficient and quick charging at home and on the road. This is something I need to be able to operate an electric SUV as I often have days of driving in the 250+ mile range for work appointments and have to be able to charge quickly. I am looking at replacing an SUV that over the years is down to 15 MPG. It started out in the 20's and as it has aged it has lost considerable efficiency. I have been wanting to buy an electric vehicle for a while and this is the first SUV that meets all of my criteria – large enough to hold real adults in the backseat comfortably, can haul all of my real estate signs and items, gets over 300 miles of range, offers automated driving to reduce road fatigue,
Dillingham Bruce	1/4/2023 14:22	I am writing to provide my feedback on you proposed classifications for tax credits on electric vehicles. I would think that any all electric vehicle should be awarded the tax credit. You have to much criteria on weight, SUV, etc. Keep it simple and encourage the transition to electric vehicles. Thanks Bruce Dillingham orgtech1@yahoo.com
Chris Cavalieri	1/4/2023 14:22	I am writing to express my concern over the current incentives available for electric vehicles. It appears that there is a recipe for misaligned incentives, as demonstrated in the example provided above. The current system offers a $7,500 subsidy for an ICE SUV with only 21 miles of electric range, while a true electric SUV with significantly more range and cargo capacity does not qualify for this subsidy because it does not meet the criteria of being "SUV enough." This seems to be a clear example of incentives being misaligned with the goal of promoting the widespread adoption of electric vehicles and reducing greenhouse gas emissions. I strongly urge the IRS to reevaluate the criteria for these incentives and consider ways to better align them with the goal of promoting the transition to electric transportation. Sincerely, Chris Cavalieri

Name	DateTimeReceived	Body.TextBody
Kashif Rahim	1/4/2023 14:22	Dear IRS, I am writing to express my frustration and distrust that the new tax incentive for electric vehicles includes plug-in hybrids and low mileage batteries, but does not include the most popular electric vehicle in America, the Tesla Model Y. As a taxpayer and a member of the electric vehicle community, I am disappointed that the IRS has chosen to exclude such a popular and widely-used vehicle from this incentive. It is difficult for me to understand why the IRS would prioritize other vehicles over the Model Y, and it leaves me feeling distrustful of the decision-making process behind this incentive. I urge the IRS to reconsider its decision and to include the Tesla Model Y in this tax incentive. Not only is it the most popular electric vehicle in the country, but it also represents the future of transportation and should be incentivized as such. Sincerely, Kashif Rahim
Ketul Shyani	1/4/2023 14:23	Hi, Regarding EV tax credit qualifications. Recent IRS update is confusing and does not make sense to me that Model Y 5 seater is not considered under SUV price cap $80,000. But the 7 Seater option does come under the 80k price cap. Same is applicable for other cars like Mach-E, ID.4 etc. All models should be eligible and should not be differentiated based on some interior options. Thanks, Ketul Shyani
SOOK OH	1/4/2023 14:24	I am writing to express my frustration and distrust regarding the new tax incentive for elective vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and concerned citizens, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all elective vehicles, including the Tesla Model Y. Sincerely, Sook J. Oh
dmeucci@netzero.com	1/4/2023 14:24	Regarding the IRA and the EV tax credit I have some observations and concerns. I like the intention of the IRA to bring forward the demand for EV's. The United States needs to support USA made vehicles. My concern is that what qualifies and what does not seems un clear how it was divided. For example the Tesla Model Y 7 seat variant gets the rebate credit but the 5 seat Model Y does not. They are the same vehicle other than the 3 rd row. There are other Model Y similar cars like the VW I.D. and the Ford Mustang both with 5 seats where one gets the rebate and the other does not. Then there are the PHEV's which get it while they only get less than 50 MGPe. China is building many EV's that will one day be sold in the US. If we really want to protect US manufactures and OEM's we need to be consistent and supportive of our US companies. Thanks, David Meucci Occidental, CA
brianferoldi@yahoo.com	1/4/2023 14:24	It's crazy that the Tesla Model Y — an all-electric vehicle made in the USA by a US company — doesnt qualify for the tax credit. Please update this.
dteeling@carolina.rr.com	1/4/2023 14:24	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting they use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, David Teeling

Name	DateTimeReceived	Body.TextBody
Robert Nissenbaum	1/4/2023 14:25	It makes no sense that Tesla Model Y 5 seat version is not included. It clearly should be included and its illogical it wasn't included. Thank you for attention to this matter. Robert Nissenbaum 525 Oak Park Way Emerald Hills, CA 94062
Frank Parro	1/4/2023 14:25	Thank you for considering my comments. The definition of what is and isn't an SUV seems at best arbitrary. How is a VW iD4 smaller than a Tesla model Y with the same number of seats and SUV and the iD4 isn't? How is a 20-ish mile electric range Jeep or Ford Escape eligible for the full tax credit when real BEVs are not? It's been so disappointing for years to hand US money to foreign car makers who were late in the game to develop BEVs to the disadvantage of US companies who lead the way with desirable BEVs that people really want to own. I thought this new legislation would turn that around and instead here we are. with respect Frank Parro
Greg Clopton	1/4/2023 14:28	To whom it may concern, The pending decision to exclude the Tesla Model Y five-seat vehicle from being eligible for federal tax incentives is ludicrous. The purpose of the act is to incentivize prospective buyers to move to non-polluting vehicles. Tesla has been the pivotal influence in bringing this type of change to the American consumer. Eliminate incentives for hybrids if you want to be rational. Thank you, Greg Clopton 360.334.0100 grclopton@gmail.com<mailto:grclopton@gmail.com>
Jason Walker	1/4/2023 14:30	Come on folks, let's get serious about what we are trying to do with the IRA. All Tesla Model Ys should qualify, as should the Ford Mach E. We (you) are looking ridiculous with your interpretations. Jason Sent from Outlook<http://aka.ms/weboutlook>
Julià Suñer	1/4/2023 14:31	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves. -- Julià Suñer
Henk Goosen	1/4/2023 14:31	It seems to me that the "Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42" is flawed and provides the wrong incentive to consumers. It seems counterproductive to incentivise the purchase of a plug-in hybrid that achieves worse gas mileage than a fully electric, US-made SUV like the Tesla Model Y. Please correct this. Please feel free to contact me if you have any questions or concerns. Your sincerely Henk Goosen 1303 Arch St, Berkeley, CA 94708, United States +1-650-575-4092
jason ward	1/4/2023 14:34	Inflation Reduction Act. It is however, not surprising. Once again, the US Government has displayed the complete lack of ability to understand what is best for the American people. Anyone involved in the drafting of the IRA should be ashamed of themselves.

Name	DateTimeReceived	Body.TextBody
Valentin Cristea	1/4/2023 14:34	Dear Internal Revenue Service, I am writing to express my concern and disappointment that the Tesla Model Y has been excluded from the list of electric vehicles eligible for the $7,500 EV tax credit. It has come to my attention that the Model Y has been classified as a passenger vehicle, rather than an SUV, due to its $55,000 MSRP limit. However, I strongly believe that this classification is a mistake and goes against the intentions of the EV tax credit. The Model Y is a popular and innovative electric SUV that has been designed to be highly efficient. In fact, it is only 200lbs under the weight limit for SUVs, which suggests that it should be considered as such. Excluding the Model Y from the list of eligible vehicles simply because it falls just below the weight limit is not fair and does not accurately reflect the nature of this vehicle. I urge you to reconsider the classification of the Tesla Model Y as an SUV and include it on the list of eligible vehicles for the EV tax credit. This would not only be fair to Tesla owners and fans, but it would also align with the goals of the EV tax credit, which is to encourage the use of electric vehicles and reduce reliance on fossil fuels. I hope that you will consider my comments and make the necessary changes to include the Tesla Model Y on the list of eligible vehicles for the EV tax credit. Sincerely, Valentin Cristea
Ryan Fosnaugh	1/4/2023 14:35	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current incentives offered by the IRS for electric vehicle purchases. It has come to my attention that there are inconsistencies in determining which vehicles qualify for the $55,000 and $80,000 maximum manufacturer's suggested retail price (MSRP) limits, which is unfairly impacting certain electric vehicle manufacturers and consumers. One specific example of this inconsistency is the fact that the Tesla Model Y, a full-size electric SUV, is only eligible for the $7,500 tax credit at the $80,000 MSRP if it is configured with seven seats. However, if the Model Y is configured with five seats, it is only eligible for a credit up to the $55,000 MSRP limit, despite being otherwise identical to the seven-seat variant. This creates an unfair disadvantage for Tesla and consumers who choose the five-seat configuration but is clearly in the spirit of the legislation that was written. The Tesla Modely Y is proven to be the most American made car with the best battery efficiency. If there was a vehicle that a subsidy should be tied to in order to promote the best consumer choices towards renewable energy, the Model Y (five or seven seater) would be an ideal model. Similarly, the Ford Mach-E, another full-size electric SUV, is also limited to the $55,000 MSRP limit, even though it is a larger and more expensive vehicle than many others that are eligible for the full $80,000 credit. This also creates an unfair disadvantage for Ford and consumers who choose the Mach-E. Conversely, a hybrid Jeep with an electric range of only 21 miles, making it effectively an traditional internal combustion engine (ICE) only vehicle, is eligible for the full $80,000 MSRP limit. This seems counterintuitive, as the purpose of the incentives is to encourage the purchase of electric vehicles, not to reward the purchase of hybrid vehicles that still rely heavily on ICE technology. In conclusion, I urge the IRS to address these inconsistencies and revise the incentives in a way that is fair to all electric vehicle manufacturers and consumers. It is important that the incentives are applied consistently and fairly in order to promote the adoption of electric vehicles and reduce our reliance on fossil fuels. Thank you for your attention to this matter.
fangdahai@gmail.com	1/4/2023 14:35	Hi there, The government policy should encourage car manufactures to use less gas and to improve energy efficiency. Then why do hybrid cars get the $7500 full subsidy? And why Tesla Model Y 5 seat cannot get it? Please reduce the subsidy that hybrid cars can get, and include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Best regards, Dahai (Eric) Fang
Michael Yin	1/4/2023 14:36	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Regards
David Nizel	1/4/2023 14:36	misclassification of a number of automobiles. Without going through all the vehicles, let me just say this: ALL VERSIONS of the Tesla Model Y, regardless of 5 or 7 seats, are SUVs, and should be classified under the $80,000 threshold, not the $55k. Please correct this immediately. Thank you. David Nizel dnizel@yahoo.com North Miami Beach, FL USA iPhone: +1.305.610.8504<tel:305-610-8504> (Mobile/Text/WhatsApp/FaceTime)
Michael Yin	1/4/2023 14:36	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.

Name	DateTimeReceived	Body.TextBody
William Lipovsky	1/4/2023 14:36	Hi, It seems obvious the 5-seat Tesla Model Y should be able to receive the tax credit. It's American-made and all electric. Thanks for considering! -- William Edward Lipovsky 402-984-0273 2626 Throckmorton St, #1333 Dallas, TX 75219
David Jacobson	1/4/2023 14:37	I would appreciate it if you can expand the reach of the EV tax credit to include more TESLA vehicles. It seems that there is personal vendetta against Elon Musk for buying Twitter and wanting free speech so people are trying to hurt Tesla in return. I imagine the IRS is buckling to the pressure. Please stand up to the woke mob and include more Teslas that would be eligible for the tax credit. For example, the Model Y should be eligible. The Model 3 should also be eligible. Stop the nonsense and stop the attack on Tesla. Be strong. Stop backing down to external pressure. There is no rational basis for these decisions. Thank you, Dave Jacobson 847-373-7565
Katie Dietrich	1/4/2023 14:38	I am writing this to express my frustration and distrust regarding the new Inflation Reduction Act EV tax credit. It is unacceptable that the incentive includes plug-in hybrids, such as the 22mpg Jeep Wrangler, while excluding the most popular electric vehicle in the word, the 5 seat Tesla Model Y. Especially given the fact that the Model Y is the most made-in-America vehicle that a USA consumer can possibly purchase. (Source: https://www.businessinsider.com/tesla-model-y-3-most-american-made-car-2022-6) Here is a chart that includes some of the low-efficiency hybrid vehicles (which are still polluting, gas engine vehicles with small batteries) that are similar in pricing and size that will qualify for the $7,500 EV credit if amendments are not made. [image] As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicles with such low fuel efficiency as the Jeep Wrangler and other vehicles listed in this chart undermine the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to revise its current decision-making process in regards to SUV inclusion in this bill and instead consider the true purpose and motive of the bill - to help consumers with the costs to transition to truly sustainable transport. I encourage the IRS to ensure that the tax incentive be applied fairly and that it include all fully-electric vehicles that are otherwise considered SUVs into the $80,000 price-cap category, including the most made-in-America vehicle, the Tesla Model Y. In your consideration, also see this petition created and signed by others with the same thoughts: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit
Bob Janisch	1/4/2023 14:38	I believe that range of electric vehicle or seating capacity should also be taken into consideration for pricing. For instance, The Rivian R1S (Assembled in America) which has a range of over 320 miles and seating for 7, has a larger battery and a price point over the $80k cap for SUVs disqualifies it for the credit. A Volkswagon ID.4 AWD Pro Plus only has a range of 255 miles and seating for 5 starts at $55k. There should be some allowance for those of us who travel in rural areas to get this credit for longer range vehicles as charging infrastructure is not nearly that of what it is in the cities or along interstates. The current cap of $80k on long range SUVs limits the ability to use this in non-urban areas. Additionally, 2 seater sports cars should have different eligibility than that of a 5 seater. So perhaps a miles/$ or capacity per $ type of scenario would allow for accounting for greater range vehicles/ higher number of occupants but would also prevent "luxury bloat" in the price. So an SUV that has range of $85k/320miles = $265/mile of range might be allowed but a luxury SUV that has 270miles of range for the same prices and thus $85k/270miles = $314/mile of range might not be eligible? Maybe a $300/mile of range would be the deciding point. You could also do a qualifier of if the vehicle seats more than 5 people then the price point changes and goes higher to prevent a 2 seater car from getting the same price as a 5 seater. My primary concern is that higher range = more expensive battery which applies to both cars and SUVs so using some $/mile helps allow higher range vehicles (which are desired in more rural areas) but would minimize the subsidizing of luxury vehicles with lower range at the same selling price.

Name	DateTimeReceived	Body.TextBody
Jeremy Greenlee	1/4/2023 14:39	It's shocking to see these policies that are supporting archaic hybrid technology which will slow the transition to sustainable BEV technology while excluding credits for specific Ford MACH-E and Tesla Model Y versions, putting these companies at a disadvantage. This undermines the entire stated purpose of this legislation. I hope these concerns are reflected in reevaluation of Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Jeremy Greenlee, MA, CYC-P Region 3 Coalition Coordinator LaGrange, Steuben, Noble, DeKalb, Whitley, Allen, Wabash, Huntington Indiana Trafficking Victim Assistance Program Indiana Youth Services Association Work Cell: 574.213.1502 jgreenlee@indysb.org<mailto:jgreenlee@indysb.org> http://www.indysb.org/itvap
David Ramthun	1/4/2023 14:40	It is absolutely criminal that a fully electric Model Y 5 seater does not qualify for the $7,500 discount as one of the most American made cars available. Our tax dollars should not go towards legacy bailouts via massive incentives for hybrid vehicles. Please add it immediately! David Sent from my iPhone
Dave McNally	1/4/2023 14:40	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves this incentive. Thank you for your consideration. David McNally 310 Spruce Pine Rd Abingdon, MD 21009 mcnallyd@icloud.com Sent from my iPhone
Anna Zhang	1/4/2023 14:41	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thanks, Get Outlook for iOS<https://aka.ms/o0ukef>
michael wall	1/4/2023 14:41	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? Why are you using US taxpayor's dollars to support foreign manufacturers (Volkswagen) over the most American EV carmaker there is...Tesla. As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely, Michael Wall 415 722-0936 242 Avila St San Francisco, CA
Baptiste Azais	1/4/2023 14:41	Please add the Tesla model Y Envoyé de mon iPhone

Name	DateTimeReceived	Body.TextBody
Charles Tonkin	1/4/2023 14:41	The eligibility criteria for electric vehicle (EV) tax credits under the Inflation Reduction Act (IRA) are 1) inconsistent with the intent of the bill, and perhaps worse, 2) are applied inconsistently across suppliers leading people to believe that favoritism or money is behind the decision-making in this process. Specifically: 1) Basically all of the restrictions on the credits (origin of batteries and materials, assembly, etc.) as well as income of the purchaser appear to no longer matter if the vehicle is leased. That was clearly not the intention of the bill, and allowing this giant loophole makes a mockery of this process. Leasing is just an alternative to purchasing for the vast number of consumers, and because of this the vehicle should not magically become some sort of commercial entity because of the way it was purchased. Again, this circumvents the intent of the bill, and leads us to believe that lobbyists and special interest groups are influencing the process 2) The way in which vehicle price limits were applied are inconsistent. The difference between a $55,000 cap (car) and an $80,000 cap (SUV) is significant, and applying those limits indiscriminitly will have large implications in the marketplace. Providing certain manufactures with artificial advantages was clearly not the purpose of the bill, but as it stands now, that is clearly what has happened. The definition of an "SUV" should be made clear and applied in such a way that very similar and competing vehicles in the marketplace are treated equally. For instance the Ford Mach-e, VW ID4 and Tesla Model Y are all very similar vehicles in terms of size and capabilities (external and internal dimensions, weights, ground clearance, etc.) and should be treated similarly. It is really not important whether they are classified as SUV or as a car, but from any common sense point of view, they should be treated the same given that they are direct competitors in the market. As it stands now, none of the Ford Mach-e's are classified as an SUV, all of the VW ID4 models are, and most strangely, some of the Model Y models are. This disproportionate treatment gives the indication of favoritism (or perhaps just incompetence), The most problematic aspect is the complexity of the rules for how these distinctions were made. It appears that there are so many loopholes and if, then, and buts that while consumers are configuring a vehicle for different options (ie. 5 or 7 seats within the same model), it may have massive tax rebate consequences. This will lead to a great deal of confusion and dissatisfaction on the part of the customer and an enormous headache for the IRS in evaluating future tax returns. Bottom line is that this is all very confusing given the fact that the EPA has already classified these 3 vehicles in the same way (as SUV's) and it is not clear why their methodology wasn't used. But if one wanted to go with the stated intent of the IRA (reducing inflation), these similar crossover-type vehicles should all be capped at $55K to encourage companies to release lower priced vehicles with only the SUV cap available to the larger body-on-
Colleen Mole-Garcia	1/4/2023 14:41	The Inflation Reduction Act has a disparate impact on Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This error not only impacts Tesla, but other automakers as well - Ford for example. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Solution:
xlr 32x	1/4/2023 14:42	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Asif

Name	DateTimeReceived	Body.TextBody
Chip Tonkin	1/4/2023 14:43	To whom it may concern, The eligibility criteria for electric vehicle (EV) tax credits under the Inflation Reduction Act (IRA) are 1) inconsistent with the intent of the law, and perhaps worse, 2) are applied inconsistently across suppliers leading people to believe that favoritism or money is behind the decision-making in this process. Specifically: 1) Basically all of the restrictions on the credits (origin of batteries and materials, assembly, etc.) as well as income of the purchaser appear to no longer matter if the vehicle is leased. That was clearly not the intention of the bill, and allowing this giant loophole makes a mockery of this process. Leasing is just an alternative to purchasing for the vast number of consumers, and because of this the vehicle should not magically become some sort of commercial entity because of the way it was purchased. Again, this circumvents the intent of the bill, and leads us to believe that lobbyists and special interest groups are influencing the process 2) The way in which vehicle price limits were applied are inconsistent. The difference between a $55,000 cap (car) and an $80,000 cap (SUV) is significant, and applying those limits indiscriminitly will have large implications in the marketplace. Providing certain manufactures with artificial advantages was clearly not the purpose of the bill, but as it stands now, that is clearly what has happened. The definition of an "SUV" should be made clear and applied in such a way that very similar and competing vehicles in the marketplace are treated equally. For instance the Ford Mach-e, VW ID4 and Tesla Model Y are all very similar vehicles in terms of size and capabilities (external and internal dimensions, weights, ground clearance, etc.) and should be treated similarly. It is really not important whether they are classified as SUV or as a car, but from any common sense point of view, they should be treated the same given that they are direct competitors in the market. As it stands now, none of the Ford Mach-e's are classified as an SUV, all of the VW ID4 models are, and most strangely, some of the Model Y models are. This disproportionate treatment gives the indication of favoritism (or perhaps just incompetence), The most problematic aspect is the complexity of the rules for how these distinctions were made. It appears that there are so many loopholes and if, then, and buts that while consumers are configuring a vehicle for different options (ie. 5 or 7 seats within the same model), it may have massive tax rebate consequences. This will lead to a great deal of confusion and dissatisfaction on the part of the customer and an enormous headache for the IRS in evaluating future tax returns. Bottom line is that this is all very confusing given the fact that the EPA has already classified these 3 vehicles in the same way (as SUV's) and it is not
Devin Lindstrom	1/4/2023 14:44	To whom it may concern, Regarding the inflation reduction act's list of electric vehicles eligible for tax credits/refunds; It is corrupt and despicable that fully electric SUV's such as a Tesla model y like I own, would be ineligible due to it weighing 230lbs less than you desire. If the real point of the act is to promote ACTUAL electric vehicles there should be no hybrids on the list and only include real electric vehicles. Please show the country and the world that you are not as corrupt at everyone fears you to be. Do what is right and don't waste tax payers money in the process. Sincerely, Devin Lindstrom 3309 144th Ct Cumming, IA Sent from my iPhone
Vic Padriga	1/4/2023 14:45	not considered an SUV unless the exact same Model Y dimensions but with an added extra row of seating for a total of 7 passengers qualifies as an SUV. For reference, the EPA considers any model of the Model Y an SUV (https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=46211&id=45208). I hope your policy will reconsider and qualify the 5 seater Model Y as eligible for the IRA tax credit. It is an electric vehicle after all. -- Vic
Johan Olivero	1/4/2023 14:45	Hi! Please treat all Tesla Model Y variants as SUVs, so they qualify for the $7 500 tax credit! The IRA is a great law. But it should be fair, and right now smaller vehicles than the Model Y – even CO2 emitting hybrids! – are treated as SUVs and receive the credit, whereas many Tesla Model Y variants do not. This is unfair and counterproductive. The Tesla Model Y is one of the two most American made cars! And it's fully electric. It's at the sweetspot of what the IRA is said to promote! Please reconsider. Best, Johan Olivero johan.olivero@oatly.com<mailto:johan.olivero@oatly.com> [signature_2610154924]
Merritt, John S	1/4/2023 14:46	The Tesla Model-Y (5-seat) and Ford Mustang Mach-E have been denied the IRA $7500 tax credit for arbitrary reasons. The 7-seat Model-Y does qualify for the credit which makes no sense since the Model-Y is not a minivan and what determines a SUV is not the number of seats. Simply because a EV design is weight efficient, should not disqualify the vehicle for the IRA Tax credit. Please reconsider the criteria and allow the Tesla Model-Y 5-seat and Ford Mustang Mach-E to qualify for the $7500 tax credit. Thank you, John S Merritt

Name	DateTimeReceived	Body.TextBody
VINCENT CINA	1/4/2023 14:48	The IRS EV tax credit rules are horrible. The EVs that have done the most to move the U.S. to a more sustainable energy future are the Tesla Model 3 and Tesla Model Y and your rules exclude tax credits on most buying options for these two vehicles. You need to change the rules to include these two models, no matter what options are purchased with the car. Vincent Cina
Cody	1/4/2023 14:50	Hello, Please revise EV tax incentives to include the model y 5 seat variant at $80,000 cap. Sincerely, Common citizen of USA
Donald Byrd	1/4/2023 14:51	I'd like to add my voice to those who disagree with the IRS not categorizing the Tesla Model Y as an SUV thereby disqualifying it from the IRA EV tax credit, while there are vehicles that are primarily ICE with a small plug-in battery that will receive the credit. Donald Byrd 203 Sea Biscuit Ln Apex, NC 27539 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Renan Llanes	1/4/2023 14:52	To whom it may concern: I am writing to provide comments on the above. It is very short-sighted to not include the Tesla Model Y in the EV Tax Credit authorized in the "Inflation Reduction Act." The Model Y is much more efficient than other vehicles that are included in the credit. If the incentive is meant to sell cars that are more efficient, the Model Y should be included. Thank you. Renan Llanes
jackwalker@mail.com	1/4/2023 14:53	Please reevaluate the automobiles that can revive a tax credit. The purpose of this is to incentivize companies and buyers to go electric. You have left out Tesla models over gas using suvs. This is not right for the American people.
Yurie Nagorny	1/4/2023 14:54	Dear Andres Garcia, After studying the IRS publication titled Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 (https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after) it appears to me that IRS is penalizing Tesla Model Y in 5 seat configuration for no apparent reason. I see that Model Y in 7 seat configuration qualifies for $80,000 MSRP ceiling, but in 5 seat only $55,000. What is the determining factor separating the two? If it is the number of seats, then I see other cars that qualify for $80,000 with 5 seats, e.g. Volkswagen ID.4 AWD Pro. Is it the weight of the car? It can't be as it is hard for me to believe that IRS would penalize Tesla for doing a better job at engineering their cars. If it is indeed the weight, would Tesla attaching, perhaps, lead plates to increase the car weight be sufficient to qualify for the $80,000 limit? If it is not the number of seats or weight, what other factor played the key role in determining the MSRP limit differentiation between Tesla Model Y 7 seat and 5 seat configurations? Looking forward to your response. Thank you, Yurie Nagorny
Ryan Stege	1/4/2023 14:56	Two comments First a Tesla Model Y Performance 5 seater should be considered a SUV and eligible. It is much more efficient than other vehicles that get the incentive. Second, the MSRP limit should not include options. If I decide to purchase upgraded wheels that should not disqualify my vehicle from the incentive. Thanks Ryan Stege

Name	DateTimeReceived	Body.TextBody
John Frye	1/4/2023 14:56	I was very disappointed that the Tesla Model Y 5 seat was not classified as a SUV qualifying for the tax credit and the 7 seater did. I request that you please share how you determined what was an SUV that qualified and what doesn't. It seems very random and will disincentive people from buying electric vehicles. The Model Y is an SUV and is no different that other models you have qualifying. Why does an extra row of seats make a model Y qualify with everything else the same? You should have to publish are qualifies as a SUV and then have a simple table showing how vehicles meet you qualifications or doesn't? Now all you will do is invent people to buy 7 seat Model Y's and this does nothing except cost people more money. Thanks
CHRISTIAN ZIMMER	1/4/2023 14:56	To Whom It May Concern: Please reconsider adding the Tesla Model Y 5 seater to the SUV list as it is an SUV. The NHTSA categorized the Model X and Y as MPV Vehicles. It also states that Sport Utility Vehicles clearly meet the MPV definition. The Model Y is fully electric as compared to plug-in hybrids on the approved list. Please reconsider and place the Tesla Model Y 5 seat option to the IRA tax credit cap of $80,000. Christian Zimmer 34 Brunswick Drive Howell, NJ 07731 551-358-0814
Fred Hamilton	1/4/2023 14:57	I'm writing to urge you to correct your categorization of the Tesla Model Y. It is an SUV (as your sister organization the EPA states), whether it has 5 seats or 7 seats. Ideally, in order to achieve the primary goal of this act, these incentives would apply only to pure EVs and not hybrids that still burn fossil fuels. The environmental impact of EVs will get better and better as our grid becomes more and more renewable...hybrids will not. Regardless, please be consistent and fair with your rules regardings which cars/SUVs qualify and which don't. Thanks you, Fred Hamilton Pacific Grove, CA
Jason Yu	1/4/2023 14:57	Dear IRS, I am writing to express my dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). This also applies to inconsistent and vague distinctions for versions of the Volkswagen ID.4 and others. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that the Tesla Model Y 5-seat is not classified as an SUV and therefore not eligible for the $80k limit. The 5-seater has the same SUV-form factor as the 7-seater, and the EPA agrees, classifying them identically as "Small SUV 4WD". Since the intent of these credits is to promote better fuel economy and sustainability, the EPA is a good authority to follow to keep rules clear. Furthermore, I am shocked to learn that hybrids like the Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full credit. The spirit of the law was meant to promote the adoption of Clean Energy vehicles Made in America by making them more affordable for consumers. Allowing hybrid and foreign-made EVs to receive the full credit goes against this goal. And, hybrids are proven in multiple independent studies to use gasoline in excess of what the EPA estimates (example: https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/) further clouding their clean-energy benefits. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV just like the 7-seater, and also apply consistent rules to other models like the ID.4. This will reduce consumer confusion and promote independent buying decisions for each consumer's needs rather than being forced into trims. The current classification rules for qualification are nonsensical and non intuitive. I urge the IRS also to reevaluate the eligibility for credits for hybrid and foreign-made EVs, but understand that big changes may require legislation. I believe it is important to support the adoption of clean energy vehicles and also to promote American-made (or North American made) products in order to create a more sustainable future. Sincerely, Jason Yu
Diyan Zlatev	1/4/2023 14:59	Hello Mr Andres Garcia, Please, qualify for the incentives only pure electric vehicles. If possible, only ones produced in America. My understanding of the IRA is that it aims to improve life and the quality of life, for all Americans. The air we breathe is an essential necessity, without which we can survive but seconds. In view of that, all vehicles which burn chemicals as means of propulsion and exhaust those chemicals into our common air that we breathe, should enjoy no incentives whatsoever. Even though removing all subsidies from fossil fuels is beyond the scope of the IRA, incentivizing pure electric vehicles definitely is. Please, implement the IRA as originally intended. In addition, there are vehicle classifications that do not make sense. Case in point Tesla Model Y 5-seat vs 7-seat. Both variants have the same external dimensions and internal usable volume, but are being qualified for the incentives differently. By the way, that vehicle has larger internal usable space (for people and cargo) than a comparable gas-powered SUV of similar external dimensions. Ultimately, vehicles exist to move people and cargo and in my reading, the IRA incentivizes performing that task efficiently. Please, provide guidance for the application of the IRA, which incentivizes only pure electric vehicles. Thank you, diyan zlatev Henderson, NV

Name	DateTimeReceived	Body.TextBody
vince puleo	1/4/2023 15:01	The Tesla Model Y 5 seat SUV is indeed an SUV and should be capable of receiving the $80,000 SUV EV Tax Credit. Just because a company can design a “lighter weight” SUV vehicle generating increased range and better efficiency, they should NOT be penalized, they should be rewarded. The EV Tax Credit should be based on MPGe efficiency figures for vehicles. If a consumer vehicle cannot achieve more than 100 miles of MPGe efficiency, they should NOT receive a TAX CREDIT as they are not contributing to the goals of the USA to decrease emissions of vehicles. Everyone knows the difference between an SUV and a sedan, and weight is not the difference. Thanks, Vincent Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
TONY WARREN	1/4/2023 15:01	We own 2 hybrid vehicles, 2008 Toyota Prius (265,000 mi and 46 hybrid miles gallon) and a 2017 Volvo XC90 T8 Hybrid SUV (12 mi electric) We're considering an all-electric vehicle to replace both of them! Why would we purchase a Jeep Wrangler Hybrid with only 27 miles electric rather than a Hummer, Mustang MachE or a Tesla? And only the Jeep gets a tax credit..... this is asinine as we "try" to better ourselves and the Earth emissions issues! Please reconsider the middle class and the help we need, please! Respectfully, Mark & Rebecca Warren Sent from my T-Mobile 5G Device Get Outlook for Android<https://aka.ms/AAb9ysg>
John B	1/4/2023 15:01	TESLA Model y 5 seat not being considered a SUV vs smaller cars from other vendors just because Telsa is very weight efficient is silly. Plz figure out better rules for what a suv is, or have a sensallble exception process. Please consider a Model Y 5 seat a SUV for the IRA. Sent from my T-Mobile 5G Device
Brynn Knight	1/4/2023 15:01	ridiculous. I’m not buying one, but it really does seem that the government is against Tesla. I don’t like politics and stay far away but I do know that there have been EV summits in DC and Tesla wasn’t invited to. The president praised GM for driving forward the EV revolution with no mention of Tesla. That was when I knew something was up. Then it was disclosed that it could possibly be because Tesla is non-union and that the auto union (I think it’s the UAW or something like that) pumps a lot of money into the political system and that just made my heart sink. The fact that something like this could happen saddens me. Let’s stop denying that Tesla has been at the forefront of the EV revolution and that they are started from nothing as an American company and became the biggest EV maker in the country even without the backing of the government. These other auto makers throwing in tiny electric systems into gas powered vehicles just to qualify for these incentives and to meet compliance goals has gone on long enough. Add the Model Y to the list of vehicles eligible for the EV tax credit as it should have been all along. Brynn Knight
David Hutchinson	1/4/2023 15:02	absurd logic and needs to be reviewed immediately. This is a purely electric vehicle, not hybrid, and should not have any limitations or access to the tax credits. -- Thanks! David Hutchinson davidc.hutchinson@gmail.com<mailto:davidc.hutchinson@gmail.com> 801-867-2937
W. Ely Paysinger	1/4/2023 15:02	Hello IRS, The exclusion of Tesla's model Y from your list is either a mistake at best, or an intentional action to advantage hybrid fossil fuel burning car manufacturers over Tesla at worst. Y'alls decision on this matter will make it clear which this is. Thanks for you for your time William E Paysinger 206 335 1022 4505 S Kenyon St, Seattle, WA 98118
Robert Barnaby	1/4/2023 15:03	Please include the Tesla Model Y SUV 5 seater. This car is made for the IRA Act. It looks like the list has mostly hybrid cars on it, which will not greatly support the transition to renewable energy. Please try to adjust the rules accordingly.. Thank for listening. Robert Barnaby Taos, New Mexico

Name	DateTimeReceived	Body.TextBody
Ryan Thompson	1/4/2023 15:03	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely, David Thompson
Dave	1/4/2023 15:03	As a nation, we need incentives to encourage BEV adoption. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. Thank you, Dave Miller
Brent Mammen	1/4/2023 15:05	incentive to purchase a Tesla Model Y SUV, which doesn't qualify unless it is the 7 seat variant. Requiring one to purchase a 3rd row seat in order to qualify isn't logical as the seat itself is much less than the incentive and would just waste resources in order to save money. This is one example and there are several configurational inconsistencies throughout the initial list. Thank you. Brent Brent Mammen Tel: (816) 527-2036 Email bmammen@hntb.com<mailto:bmammen@hntb.com> HNTB CORPORATION 715 Kirk Drive | Kansas City, MO 64105 | hntb.com<https://urldefense.com/v3/__http:/www.hntb.com/__;!!PWRdorDjEw!X7YLwEcAQcarmx8qasKdDX2fBF15RAg-NXwgkgFfhqKL5Ilt2xaX0aOJsWEgiImd0SsYdg-BFfhMTMSUwanSE3M$> [cid:image001.png@01D92045.95ABD940] 100+ YEARS OF INFRASTRUCTURE SOLUTIONS [cid:image002.png@01D92045.95ABD940]<https://urldefense.com/v3/__https:/twitter.com/HNTBCorp__;!!PWRdorDjEw!X7YLwEcAQcarmx8qasKdDX2fBF15RAg-NXwgkgFfhqKL5Ilt2xaX0aOJsWEgiImd0SsYdg-BFfhMTMSUUejUnOI$> [cid:image003.png@01D92045.95ABD940]<https://urldefense.com/v3/__https:/www.linkedin.com/company/hntb?trk=tyah__;!!PWRdorDjEw!X7YLwEcAQcarmx8qasKdDX2fBF15RAg-NXwgkgFfhqKL5Ilt2xaX0aOJsWEgiImd0SsYdg-BFfhMTMSUZzYmOlA$> [cid:image004.png@01D92045.95ABD940]<https://urldefense.com/v3/__https:/www.facebook.com/HNTBCorp__;!!PWRdorDjEw!X7YLwEcAQcarmx8qasKdDX2fBF15RAg-NXwgkgFfhqKL5Ilt2xaX0aOJsWEgiImd0SsYdg-BFfhMTMSUn-bk8Qw$> [cid:image005.png@01D92045.95ABD940]<https://urldefense.com/v3/__https:/www.instagram.com/hntbcorp/__;!!PWRdorDjEw!X7YLwEcAQcarmx8qasKdDX2fBF15RAg-NXwgkgFfhqKL5Ilt2xaX0aOJsWEgiImd0SsYdg-BFfhMTMSUp44bOm8$> This e-mail and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to whom they are
Alex Tang	1/4/2023 15:06	The Tesla Model Y 5 seater should qualify for IRA EV tax credit
Brent Mammen	1/4/2023 15:06	incentive to purchase a Tesla Model Y SUV, which doesn't qualify unless it is the 7 seat variant. Requiring one to purchase a 3rd row seat in order to qualify isn't logical as the seat itself is much less than the incentive and would just waste resources in order to save money. This is one example and there are several configurational inconsistencies throughout the initial list. Thank you. Brent
Jeffrey Wehrman	1/4/2023 15:07	battery. Instead focus on more pure EV cars. Some of the auto industry has been dragging its feet and does not need to be incentivized to slow down their EV only lines. I am also disgusted that the most American made EV cars and SUVs are not included in the rebate which seems backwards. Is the intention to move the American factories away to lower cost regions? -- Thanks. Jeff Wehrman

Name	DateTimeReceived	Body.TextBody
Daniel Hernandez	1/4/2023 15:07	Mr. Andres Garcia, Please carefully review and consider changing the requirements for the EV tax credit. Plug in hybrids with gasoline engines should not receive a battery electric vehicle tax credit as it defeats the purpose of incentivizing a clean energy future. All true Battery Electric Vehicles should receive the credit. Specifically, the Tesla 5-seat model Y is recognized as an SUV by the appropriate authorities to do so and should be recognized as such by the IRS as well. Thank you for allowing comments on this issue. Best wishes! Daniel Hernandez United States Citizen Unites States Tax Payer
Richard Otte	1/4/2023 15:07	I recently read the webpage : Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 and wanted to comment on it. I think it outrageous that vehicles like the Tesla Y with awd and 5 seats is not classified as a SUV and is therefore not eligible for the tax credit. Everyone considers the Model Y to be a SUV, whether it has 7 seats of 5 seats. Not classifying the model Y as a SUV looks capricious and arbitrary, and when the government makes rules that are capricious and arbitrary the public loses all confidence in government. Given that other government agencies classify the Model Y as a SUV, the IRS should also. If the government really cares about the environment and promoting clean transportation, they should give the tax break to the Model Y (and perhaps take it away from all the much more polluting hybrids that do qualify for the tax credit. Sincerely,
Amanda Lambert-Shea	1/4/2023 15:09	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUVfor the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency. Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Sincerely, Amanda Lambert
Randy Hinton	1/4/2023 15:09	To Whom It May Concern, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that the hybrid Ford Escape PHEV and Jeep PHEV equipped with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV as well as reevaluate the eligibility for credits for leased foreign-made EVs. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Alan	1/4/2023 15:10	I was looking to purchase the the Tesla Model Y SUV (5 Seater) and I see it doesn't qualify for the $7,500 Tax credit? This is a full Electric car. I noticed there is 5 other 5 seater Hybrid cars with low MPG that gets the credit, was there a mistakeby the IRS or can we get a reason why? Please change this! Thanks Alan Park Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Bryce Baumgartner	1/4/2023 15:12	I think the Tesla model y 5 seater should also be eligible for the IRA discount due to the fact it is an SUV and not a sedan. It is one of the best selling ev's on the market. It is also American made by US workers in Fremont and Austin. Thanks for your consideration, Bryce Baumgartner Darien Ga 31305 561.251.3377
Mike	1/4/2023 15:12	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).

Name	DateTimeReceived	Body.TextBody
Charles Shen	1/4/2023 15:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. The person who made this rule is incompetent Taxpayer Charles Shen MD Olympia Washington
adam@ekmmetering.com	1/4/2023 15:15	I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. Specifically, I am concerned about the seemingly arbitrary exclusion of the US-manufactured Tesla Model Y from the SUV category, while allowing vehicles largely manufactured outside of the US and with much worse environmental profiles to be eligible for the credit. I believe that vehicle models should not be penalized for being mass efficient. Incentivizing heavy vehicles is not a good policy, as it runs counter to the goals of reducing carbon emissions and promoting sustainable transportation. Furthermore, I do not understand the logic behind incentivizing plug-in hybrid vehicles the same or more than pure electric vehicles. If the goal of the IRS is to reduce carbon emissions, it makes no sense to incentivize vehicles that still rely on fossil fuels. Pure electric vehicles should be given higher incentives, as they do not produce any emissions at all. I strongly urge you to reconsider the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, and to ensure that it does not discriminate against efficient, environmentally-friendly vehicles like the Tesla Model Y. Thank you for your attention to this matter. Sincerely, Adam Brouwer EKM Metering Inc. Santa Cruz, California www.ekmmetering.com<http://links.priicer.com/?ref=AZYAAI6IfSstMbxlQyuB323y2fyymSfxAQAAAOs67rcR4CVYjHf8PVGCgIdHkewqtfe8E_tPRTtxvUtlp8HLJdxamKoyMGoFBxP-RT9HPCBDKt9Zrhljf6y3nXfoaZsaZW7IPo20cxRkGpMr4hCgc7DcoAdq48QmdpvfFDLkGmVH-Pbef39ALy6JCCWMr358gFG6EMVgqqT1vSqAu3TsT3FXw_mdPZKTPrfbvg> info@ekmmetering.com<mailto:info@ekmmetering.com>
Kris West	1/4/2023 15:16	Hello, I wanted to offer some feedback on the EV tax credit qualifications. I'm confused why all Tesla Model Ys don't qualify for the credit. They are the most EV company in the market. Please adjust this to reflect the actual EV credit purpose and add all Model Ys. Thanks and Respectfully,
Michael Chen	1/4/2023 15:16	Dear Mr. Andres Garcia, I am writing to request that the Tesla Model Y be considered an SUV for tax purposes. The Model Y is a vehicle that meets all of the criteria of an SUV. It has a high ride height, a spacious interior, and all-wheel drive capability, making it capable of tackling rough terrain and inclement weather. Its large size and practical features, such as a fold-down rear seat and ample storage space, make it well-suited for families and those who need to transport a lot of gear. The 5 seat variant is exactly the same size and height as the 7 seat variant. If the 7 seat variant is considered an SUV, it makes no sense that the 5 seat variant is not considered as well. Furthermore, the Model Y has a number of advanced safety features, such as autopilot, collision avoidance, and blind spot monitoring, that make it a reliable and safe choice for families and individuals alike. In conclusion, the Tesla Model Y should be considered an SUV for tax purposes due to its size, capabilities, and practical features. I hope that this letter has provided sufficient evidence to support this request. Thank you for considering my request. Sincerely, Michael Chen
Giles Moran	1/4/2023 15:16	Hi, the IRA should not be used to give a free pass to the pointless hybrid technology. And why is the world's best selling SUV ev, the Tesla model Y 5 seater, not eligible? And the Ford Mach-E? Confused, along with everyone else, G Moran

Name	DateTimeReceived	Body.TextBody
Keith Riddle	1/4/2023 15:21	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely,
Pete D	1/4/2023 15:21	The IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does. Make the Tesla Model Y eligible for the $7,500 tax credit. Apply the tax credit to all EV's based on merit; not political favoritism. -Peter denDulk
Alexander Ingram	1/4/2023 15:23	I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Alexander ingram -- Alexander Ingram Tel (978) 810 1950 alexander.m.ingram@gmail.com<mailto:alexander.m.ingram@gmail.com>
Jerry Jorgenson	1/4/2023 15:24	Dear Mr. Garcia, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerly, Jerry Jorgenson — Jerry Jorgenson jerry@j3iss.com<mailto:jerry@j3iss.com> 972 897-1166

Name	DateTimeReceived	Body.TextBody
Lee Moritz	1/4/2023 15:26	Making some 7 seat Tesla model Y SUV's qualify but not all Tesla model Y's not doesn't make any sense. They should all qualify for the IRA tax credit. It's really the same car and adding two more tiny seats to make it a seven seater is not a significant enough change to warrant a difference in the tax credit. Also, weight limit should not be used. Tesla is being penalized for having a more efficient lighter weight car, which is better from an energy standpoint. They could simply add lead weights to get the credit. Would that be efficient? With best regards, Arthur Lee Moritz Jr -- Lee Moritz Anchorage, Alaska USA +1 (907) 952-3701 Email: Lee.Moritz@gmail.com<mailto:Lee.Moritz@gmail.com>
Dionne Ryan	1/4/2023 15:26	This email is sent in protest to the inefficient and arbitrary guidelines that completely leave out the Tesla Model Y 5 seater SUV from the $7500 tax credit as well as the inclusion of PHEV with barely any sizeable battery or range that are POLLUTERS with very limited range. The Tesla Model Y 5 seater is and has been since it's launch a SUV. The fact that others in this class with the same seat configuration are classed as an SUV for the tax credit are HEAVIER and with LESS RANGE than the Tesla Model Y 5 seater goes against the spirit of the IRA ACT which was created to allow those with lower incomes (both single and joint filers) to afford an EV that is EFFECTIVE at helping our country to lower CO2 emissions, create great jobs for US TAX PAYERS and TRANSITION the TRANSPORTATION TO SUSTAINABLE TRANSPORT. This is also the mission of Tesla which is the only successful new car company in the United States of America that has this as their MISSION. The guidelines are wholly misguided in allowing the IRA to allow the tax paying public to FUND THE CHANGE WE WANT with OUR TAX DOLLARS in an EFFICIENT AND EFFECTIVE MANNER. I therefore insist that the Tesla Model Y 5 seater be included for eligibility of the $7500 tax credit and that ALL HYBRIDS BE OMMITED. Thank you for being open to remarks from the citizens and tax payers of this great country. Respectfully, Mrs. Dionne Ryan Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Ting Zhang	1/4/2023 15:26	To whom it may concern, Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you Ting Zhang
Timothy Parker	1/4/2023 15:27	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, _____ One example of the irony here is that the vehicles in the table below in comparison to the Model Y. This seems to go against the spirit of the law to promote the most efficient EV's.
Sajjad Reza	1/4/2023 15:28	where you have all versions of the VW ID4. The Model Y is an SUV just like the ID4 so should be included under the $80,000 max cap not the $55,000 sedan cap. Not sure why the IRS is so inconsistent and nonsensical when it comes to Tesla EV credits

Name	DateTimeReceived	Body.TextBody
Phil	1/4/2023 15:29	Hello - Please re-evaluate the structure of the EV tax credit, how vehicles are categorized etc. - we need to ask ourselves what the endgame is. (Hopefully a lower carbon future.) Consider a sliding scale rather than "all or nothing," and take a look at why, essentially, an unimpressive legacy brand that slaps some batteries into an inefficient SUV like the Wrangler gets the credit, but a far more efficient totally electric Tesla gets zero. (Bear in mind I'm no Musk fan, either.) Best regards, Phil McArdle -- What you leave behind is not what is engraved in stone monuments, but what is woven into the lives of others. ~ Pericles
Bahr, Henry (MU-Student)	1/4/2023 15:29	Hello, I am an engineer whose education primarily focuses in physics, mechanical engineering, and software. It is in the best interest of environmental protection to remove the the distinction between cars vs SUVs and trucks when qualifying for the $7500 EV tax credit. Currently the $7500 credit can be used on cars that are less than $55,000 or trucks and SUVs that are less than $80,000. I want this distinction removed. All cars below $80,000 should be eligible for the credit because smaller vehicles are typically more efficient and better for the environment. Allowing a higher price ceiling for SUVs and trucks to still be eligible encourages auto manufacturers to make models larger, more resource consuming, and less efficient. This works against the purpose of the tax credit and thus the distinction should be removed. Best, Henry Bahr
Fogarty, Jeff	1/4/2023 15:29	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Jeffry Fogarty Assistant Vice President | Cloud Engineer jeff.fogarty@usbank.com<mailto:jeff.fogarty@usbank.com> U.S. Bank Missouri Home Based Contact employee for address, Home-based, MO | HO-MO-CBAS | usbank.com<http://www.usbank.com> U.S. BANCORP made the following annotations ---------- Electronic Privacy Notice. This e-mail, and any attachments, contains information that is, or may be, covered by electronic communications privacy laws, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from
Jim Filby	1/4/2023 15:31	I wanted to share my comment on the new program for new and used Electric Vehicles (EV). As the owner of an older Toyota Prius I understand that advantages of partial electric drive support as aid in gas mileage some what. There are also disadvantages of hauling around two drive related configurations (gas and electric) to accomplish single task for the weight it takes. As noted in the ratings of miles on electric power alone we are only seeing electric miles only for some new listed vehicles in the under 50 mile range. The idea that we need to reward benefits by perpetuating a reliance on fossil fuels by extra weight additions seems counter productive. I see vehicles on your list, that have been added for government subsidies, that have support for the "old" way (of gas powered and EV) while other vehicles are penalized for having the focus on electric only, and being weight conscious, to have better EV mileage. I see also the Ford Mustang EV is missed, as well as Tesla Model Y (due to not having 7 seats?). No other vehicles seem to be penalized on 5 seat only concerns, nor is there a basis of definition SUV by cargo carried - cubic feet of storage which is a better measure of "utility". The EPA has also determined vehicles in their test mileage loops as "SUVs" as well as the National Highway Traffic Safety identifying vehicles in their safety standards as SUV categories. It is not clear to me why the tax arm of the Federal system seems to ignore the work done by these sister organizations in determining classifications of vehicles in an area they may have little expertise to draw from. I do freely admit I am biased to the new crop of solely electric vehicles and that we need to preserve our environment for our future generations to enjoy. I also admit the new battery plant just west of where I live that will provide thousands of good Kansan jobs is part of my decision process. I believe these batteries are not being built in the Kansas location for hybrid vehicles but for electric power only units. Thus the proposed incentives discussed above for those products are not aiding the long term goals of employment in Kansas (personal goal) or overall environmental improvement by having efficient and clean energy vehicles on our roads (society at large goal). I request you take a second look at your listing of incentives and correct the existing bias in support of hybrid vehicles over the electric only vehicles in this program. Thanks for your time and consideration,

Name	DateTimeReceived	Body.TextBody
Jan Toms	1/4/2023 15:33	Hallo, I think the Tesla Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit. Please fix it asap. Thanks a lot. Jan Toms
Joe Carr	1/4/2023 15:35	I believe there are many inconsistencies around what classifies as an SUV, and these inconsistencies lean in favor of less clean vehicles (directly in opposition of the intent of such credits). Specifically, I believe arbitrary rules relating to vehicle weight or heigh clearance are not appropriate SUV criteria as they lead vehicles that are EPA rated as SUVs and zero emission (e.g. Tesla Model Y, Mustang MachE) not to qualify for the credit and others with gas engines to qualify for the credits (e.g. Jeep Wrangler 4xe). Please reevaluate these criteria and implement guidance that is fair and aligned to the intent of these credits. Thanks, Joe Carr
Elsa W	1/4/2023 15:36	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Paolo Benzan	1/4/2023 15:36	As a reminder, why is the clean vehicle credit being applied to hybrids that have a range of 20mi? There is nothing clean about 20mi. Please make sure you take into account the intent of the law as well. These credits should be applied to Battery Electric Vehicles primarily, not to dirty internal combustion engine vehicles that add a small battery so that they 'technically' qualify. Regardelss of the forementioned, I restate that the Tesla Model Y (in all its configurations), is classified as an SUV. As such all Telsa Model Y vaiants should have a maximum purchase price of $80,000 for the credit to apply based on the law as written. Please adjsut your guidelines to reflect this. Thank you _____ From: Paolo Benzan Sent: Tuesday, January 3, 2023 5:12 PM To: pra.comments@irs.gov <pra.comments@irs.gov> Subject: OMB Control No. 1545-2137 Hello - My understanding of the EV credit from the IRA act is that SUVs that meet the requirements laid out by congress are eligible for the credit. It appears that you have mis-classified the Tesla Model Y 5 seat configuration as a non-SUV, and are thereby limiting it to the $55,000 max purchase price. This is incorrect. It is classified as an SUV by the NHTSA and by the Department of energy (see attached). In the highlighted section below from the IRA related to the classification of vehicles, congress specifically said to use the similar criteria as the EPA and the Dept. of Energy. Please amend your guidelines to show that all Telsa Model Y configurations with a purchase price below $80,000 are eligible for the credit. Thank you. -Paolo Benzan ‘(A) IN GENERAL.—No credit shall be allowed under subsection (a) for a vehicle with a manufacturer’s suggested retail price in excess of the applicable limitation. ‘‘(B) APPLICABLE LIMITATION.—For purposes of subpara graph (A), the applicable limitation for each vehicle classi fication is as follows: ‘‘(i) VANS.—In the case of a van, $80,000. ‘‘(ii) SPORT UTILITY VEHICLES.—In the case of a
Daniel Sagal	1/4/2023 15:37	chose to buy from the company that's committed more resources to perfect their EV cars than any other brand, I'm being penalized with not receiving a tax credit for either one of my cars. I now have two Teslas, both Model Y, because they are spacious and have a long battery range. I was waiting for each of them for an extended period of time while other EV manufacturers didn't even have inventory or any other opportunity to buy. How are these plug in hybrids driving 20 mpg receiving credits which I'm not? This is discrimination in every way. If the goal was to save the environment and pass legislation to encourage making an impact on global warming, you would provide these credits more so for those vehicles that do more to help the environment. Daniel Sagal
Riano Sugito	1/4/2023 15:37	incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. PLEASE REVIEW THIS. THIS IS NOT RIGHT.

Name	DateTimeReceived	Body.TextBody
cm kim	1/4/2023 15:38	Hello IRS, It is insane that Tesla Model Y does not qualify for the IRA EV tax credit. It is an American made car with advanced technical specs and all wheel drive. The aging American consumer would appreciate an affordable EV with SUV form factor for easier entry and exit which the Model Y clearly has. John CM Kim Get Outlook for Android<https://aka.ms/AAb9ysg>
Jacob Luevano	1/4/2023 15:39	Hello, My name is Jacob Luevano and I would like to message you on behalf of an EV owner. Our family has owned and leased EV's for the past 5 years. Started with a Kia EV, Nissan Leaf, and Tesla model 3. We were lucky enough to take advantage of the tax rebate incentives for all these vehicles. Many around us did not understand how truly amazing owning EV's is and to be honest, I don't ever see myself owning a combustion car ever again. With that being said, my wife and I were fortunate enough to pay off our Tesla model 3 last year and began saving for a Tesla Model Y. The federal tax credit is a huge incentive for us and hate that we can no longer use it for the car we have been saving up for. Not having the Tesla Model Y qualify for the federal tax credit is absolutely criminal. I get it, the CEO is a complete mess but the Tesla vehicles are an absolutely incredible product. Please reconsider including the Tesla Model Y Long Range so more people have the opportunity to be EV owners from a company that knows how to make them. Model Y Long Range Must be included in the new Federal EV Tax Credit Thank you,
Alex Velazquez	1/4/2023 15:40	7.5 million people on the internet agree that the IRS should consider the Tesla Model Y to receive the same or better tax credit on the fact that it is 100% electric. People are losing their minds on the fact that the Jeep has a 20MPG efficiency and operates on gasoline whereas the Model Y has 113MPGe efficiency (6x more), plus it is one of the most popular cars on the planet and operates on NO GASOLINE. Please see screenshot below👇 Unconditionally, Alex Velazquez
srikanth pothineni	1/4/2023 15:41	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Srikanth pothineni

Name	DateTimeReceived	Body.TextBody
Charles DiTrani	1/4/2023 15:41	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Charles & Michelle DiTrani
Bryan MacKenzie	1/4/2023 15:42	Hello. The EV tax credit is not fair. 1. The Model Y, in all its variants, should be considered and SUV. 2. If the car takes gasoline, it should not be included, at all. A hybrid/EV element to a gas car will NOT make the Country thrive in the battery/ ev space. It's unfathomable to give EV credits for gas powered vehicles. Especially when not giving the credit to full BEVs. Please fix this! Bryan MacKenzie
Stephen E Robinson Jr	1/4/2023 15:43	Two main issues: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error and
Steve	1/4/2023 15:43	Tesla Model Y should qualify for a $7500 tax credit. It is built in America and far more efficient than other vehicles that qualify. Steve Brown
Brandon Williams	1/4/2023 15:44	My name is Brandon Williams, I am a resident of Kansas. Here, innovation is stunted by lack of union and proper education. Supporting only union based companies harms our economy. It is my belief that not just the model Y, but ALL American created EV vehicles should be included. ESPECIALLY those from vertically integrated companies. I get it, support economic growth through individuals, but eventually our economy will have to change the way it runs itself. Like when our first boom came, it started with transportation. It is my belief that Innovation of the future demands we support companies like Tesla and others who decide to use the same methods. Anything less is wasteful and stagnant.
Pedro Neto	1/4/2023 15:45	Thank you and your team for your appreciated public service to the IRS. I kindly offer the feedback that the current tax credit doesn't fulfill the spirit of congress nor the best interest of the public in some ways. Specifically, they overly reward gasoline cars that have tiny amounts of range and under incentivizes fully electric vehicles that have a lot more range. The model Y is an American made car with fully electric 300+ mi range and receives less credit than a Jeep with 20mpg and a paltry 21 miles of range. Please reduce credits to gasoline cars or remove them completely and increase credits for fully electric vehicles such as the Tesla Model Y. Thank you kindly for your consideration, -Pedro Neto US citizen

Name	DateTimeReceived	Body.TextBody
David Imbrogno	1/4/2023 15:45	To whom it may concern, The new tax legislation has a major flaw: The tax credit should most certainly be applied to the Tesla Model Y (all variants). It is FULLY electric and is an SUV. Other SUVs that get the full tax credit are hybrid gas engines! Also it is currently the best selling EV globally (don't we want to encourage further clean energy?). The legislations designation that the 5 seat model Y is not an SUV seems to be extremely biased and flawed. Thanks, David Imbrogno Estimating Manager [Description: 12e76ea[3]] dimbrogno@pioneerglazing.com<mailto:dimbrogno@pioneerglazing.com> www.pioneerglazing.com<http://www.pioneerglazing.com/> [Linkedin]<https://www.linkedin.com/company/pioneer-cladding-and-glazing-systems-llc/> [twitter] <https://twitter.com/pioneerglazing> [1024px-Instagram_logo_2016] <https://www.instagram.com/pioneerglazing/> [fb-art] <https://www.facebook.com/Pioneer-Cladding-Glazing-Systems-LLC-110804088984102/> [youtube] <https://www.youtube.com/channel/UChUVtinuTYGwaDss_FOpNdQ> Why Pioneer – Click Here<https://www.youtube.com/watch?v=N2nIDCySNiI>
Gerard Font	1/4/2023 15:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Gerard Font
Rich Burgess	1/4/2023 15:46	Internal Revenue Service Dear Sir: I have done some research on the new EV tax credit guidelines. I am of the opinion that some aspects of the new guidelines will do more damage than good with respect to how the Inflation Reduction Act is viewed by the public. As an example, a hybrid vehicle with an electric range of 21 miles and 20 mpg thereafter cannot be considered environmentally friendly. If such vehicles can get a $7,500 rebate the program will be seen as misguided. In my opinion, with respect to passenger vehicles and light trucks, these should be the qualifications. 1) Hybrid vehicles should have a minimum electric range of 50 miles. This would allow these vehicles to accommodate a high percentage of typical daily driving to be done in all electric mode. A 50 mile range vehicle can be fully recharged on a 110v outlet overnight. 2) The weight and type of vehicle shouldn't matter. For example, there is little difference between what's called an SUV or a crossover and vehicles with longer range will weigh more. The qualifications should apply to any type of passenger vehicle and all types of light trucks. 3) Qualifying caps based on a vehicle sales price should be done by the passenger count rating for the vehicle. For example, vehicle with a passenger count of: 1-3 = $xxxx; 4-6 = $yyyy; 7+ = $zzzz. The rebate amount can be different for passenger vehicles and light trucks with the same passenger counts. 3) Caps based on a vehicle's selling price should be raised by 20% and lowered annually over several years by 5% / yr. 4) The vehicles need to have a power train warranty that is the lessor of 120,000 mi and 8 years. For example, a cap based on a selling price $55,000 should be raised to a cap on a. selling price of $66,600 with the cap reduced by 5%/yr.

Name	DateTimeReceived	Body.TextBody
Narek Khachatrian	1/4/2023 15:47	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Jay Cincotta	1/4/2023 15:48	A tax credit for electric vehicles is an excellent way for the US government to accelerate the transition to renewable energy thus contributing to our national interest in slowing climate change and increasing energy independence. The current legislation that awards the full $7500 credit to hybrid vehicles with less than 100 miles of range while denying it to the Tesla Model Y is clearly inconsistent with that stated purpose. All versions of the Tesla Model Y should be classified by the IRS as an SUV, just as the EPA and the US public does. In particular, excluding it for being slightly b below a gross weight threshold is absurd because Tesla should not be penalized for engineering advancements that increase efficiency by reducing weight. Please revise the IRS guidance<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> for qualifying vehicles to include all versions of the Tesla Model Y with a MSRP of up to $80,000 Jay Cincotta (legally Joseph Jay Cincotta) 3825 Monroe St, Eugene OR 97405
Jay Zhongjie Li	1/4/2023 15:48	Hi, I think Tesla Model Y 5 seater should be included into the tax credit coverage Thanks Jay -- Thanks & Regards Jay Zhongjie Li Phone: 631 488 7824
Locksley Taylor	1/4/2023 15:49	I believe that TESLA MODEL Y 5-seater should be included and it is strange that it wasn't from the start. Seek Ye thy creator and acknowledge him; know peace, know happiness. Deny thy creator; no peace, no happiness!
Scott Mitchell	1/4/2023 15:49	A Jeep Wrangler has a gas engine and gets 20 MPG. It has 21 miles of electric range and receives a $7,500 EV Tax Credit. A Tesla Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. I would love to know why! Is the TESLA getting penalized because it is about 280 lbs too light to classify as an SUV? Lighter is more efficient and brings a better range (MPGe). Adding more seats to add weight and get less range will qualify the Model Y. It’s over a 1% hit per ‘fill up.' Sent from my iPhone
sam kras	1/4/2023 15:49	Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Hi Andres Garcia, It is outrageous, that our own government/IRS appears to undermine our own - USA company(TESLA), that is leading the world in a transition to sustainable energy. I would like to log my strong dissatisfaction with the current release By IRS of the list of vehicles qualified for the tax credit. Audi Q5 e Quattro, BMW X5 xDrive45e, Jeep Wrangler.... are included and tesla model Y - pure electrical car is not? Is this a complete incompetence? Is this bureaucracy at its best? Is this a political view? Is this a personal preference or hate of the rich people such as Elon Musk. Are we in the class warfare? Please reconsider this bad decision and include our own best pure electric vehicle into the list, otherwise the entire purpose of the "Inflation reduction act" is clearly not being fulfilled. thank you Samuel Kras

Name	DateTimeReceived	Body.TextBody
Joe Huang	1/4/2023 15:50	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Please reconsider how Tesla Model Y is needed to spring ahead sustainable energy because of their awesome mileage per gallon equivalent which is 112MPG.. the $7500 is really needed to drive more pure EV adoption. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Shawn Poindexter	1/4/2023 15:50	Dear IRS, I am writing to bring to your attention an issue with the current IRS guidance on OMB Control No. 1545-2137, specifically as it pertains to the classification of certain electric vehicles as sedans. It has come to my attention that some very efficient pure electric vehicles, such as the American made Tesla Model Y and the Ford Mach-E, are being classified as sedans by the IRS. However, both of these vehicles are classified as SUVs by both the EPA and the NHTSA. This classification by the IRS is unfair, as it limits the eligibility of these vehicles for the tax credit to purchases with a price below $55,000. This is in contrast to other vehicles, such as the gasoline-electric hybrid Jeep Wrangler, which are eligible for the tax credit at a purchase price up to $80,000. This misalignment of incentives is not in line with the spirit of the IRA, and I urge the IRS to reconsider this guidance and classify these efficient electric vehicles as SUVs in order to better align incentives with the production and purchase of more efficient automobiles. Thank you for your attention to this matter. Sincerely,Shawn Poindexter6831 49th Ave NESeattle, WA 98115
Greg Ponton	1/4/2023 15:51	think of several political reasons, though. All these 3 letter federal agencies, including the IRS, are going to face congress soon and will need to explain themselves. Reconsider your actions ... or be prepared to answer to the people you are "supposed" to serve. Frank Ponton PO Box13 Cumming GA 30028
Rahul Shah	1/4/2023 15:51	Hi, I'm contacting you regarding the structure of the EV tax credit. The way vehicles are categorized as sedans or SUVs are done in a way that purposely incentivizes consumers to purchase plug in hybrids. For some reason, the Tesla Model Y, an all-electric SUV, is not categorized as one just because of its weight. If anything, less weight is a phenomenal thing as it means the car is more efficient, and has less emissions. This policy is abhorrent and just kicking the can down the road on climate change, something that this tax credit is not meant to do. I implore you to do the right thing and categorize vehicles more fairly, as well as providing more incentives for consumers to purchase all-electric vehicles. Thanks, Rahul Shah
Dennys Passeto	1/4/2023 15:52	are classified, specifically the classification of the Tesla Model Y (5 seater). As a consumer interested in purchasing a clean energy vehicle, from an AMERICAN company, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Additionally, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (containing only 21mi electric range) are eligible for the full $7.5k credit. The Model Y is capable of 300 miles of range! This feels like either oversight or special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. If the spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers, allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the lawmakers to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. Especially PHEV's. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Thank you, Dennys Passeto Schedule Time with me<https://calendly.com/dennyspasseto>
Sebastian Gladney	1/4/2023 15:52	Electric vehicle tax credits should be for TRULY electric vehicles, not gas guzzling internal combustion SUVs with a few token batteries bolted on. Please revise the proposed tax credit so that it applies to truly electric vehicles, rather than gas-wasting vehicles like the Jeep Wrangler hybrid. Thank you, Sebastian Gladney Culver City, CA
Nolan Abell	1/4/2023 15:52	I am disappointed that the 5 seat Tesla Model Y does not qualify for the $7500 EV Tax Credit and that is silly. I strongly urge you to change this as soon as possible to be fair to consumers. Thank you. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
David Woodhouse	1/4/2023 15:52	Hi IRS Team I have 2 points to raise for you consideration. In my opinion, the ev tax credit should only include Ev's and not combustion engines with a small battery. This will delay the adoption of ev by incentivising fossil fuel transportation. Perhaps, as a life line for legacy motor companies, a reduced $2500.00 tax credit for combined systems. Manufacturers shouldn't be penalised for lighter and more economical cars/SUV's The example is the Vw ID4 80'000 usd, but the Tesla model Y only up to 55'000 usd. In reality, it should be the opposite, but at least in the same bracket. Otherwise, I think this is a great idea.
Kelly Chiusa	1/4/2023 15:53	The way the tax credits are being given is completely unfair. Just because a car is plug in should not automatically get it tax credits when it is using fossil fuels! An electric only vehicle should 100% be eligible for this electric vehicle tax credit. That's exactly what this tax credit is for right??? The IRS needs to use common sense if they want the public to take them seriously. Please include all variants of the Tesla Model Y and the Ford Mustang Mach-E in these tax credits. It's the right thing to do for our environment and to keep electric car makers making electric cars. Get Outlook for Android<https://aka.ms/AAb9ysg>
Nathan Brown	1/4/2023 15:54	To whom it may concern, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. It will help achieve the IRA goal of 40% emissions reduction much much faster than many of the plug-in hybrids which somehow do qualify for the full incentive. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Regards, Nate Brown Worthington, OH -- Nate [http://natebrown.files.wordpress.com/2011/01/natekatesigpic.jpg]
Larry Hall	1/4/2023 15:54	I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Clark McDaniel	1/4/2023 15:55	Tesla Model Y 5 seat version should qualify as an SUV for the $7,500 credit. Also, vehicles with a range of under 100 miles should not qualify.
Gordon R	1/4/2023 15:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Regards, Gordon

Name	DateTimeReceived	Body.TextBody
Kevin Cole	1/4/2023 15:55	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y is a more suitable candidate for the SUV $7,500 tax break. It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Additionally, compared to qualified electric vehicles such as the Nissan LEAF S, which has a range of only 40 kwh on a single charge, the Model Y is a much more efficient and cost-effective choice. Allowing vehicles with such limited range to qualify for the tax credit would be a waste of taxpayer dollars. In conclusion, we respectfully request that the IRS reconsider the Tesla Model Y as an SUV regardless of its seating capacity and include the 5 seat (Long Range and Performance versions) in the list of qualified vehicles for the $7,500 tax credit. The Model Y's classification as an SUV, popularity, safety, efficiency, and environmental friendliness make it a highly desirable choice for consumers looking for an electric SUV. Thank you for considering our request.
Brian Hauer	1/4/2023 15:55	I am writing regarding the new EV vehicle credit. Unfortunately, the U.S. Congress made what I believe is a strategic error in this new law by creating a bifurcated credit system. Some vehicles qualify for a full credit and others a partial credit. This bifurcation should have been avoided since it puts the IRS in an unenviable position of having to determine how every electric vehicle is categorized between these buckets. I understand and acknowledge the difficulty of categorizing vehicles, given each has many variables that must be considered. However, as I am sure you have become aware, the overwhelming consensus of aware American citizens believes that there have been some categorization errors that need correcting. Most significant among those is the Tesla Model Y 5-seat configuration being categorized as a "sedan" (or non-SUV). This appears to be due to some metrics that are being treated as pass/fail for qualification, such as suspension height. While Congress is unlikely to step up to correct the law itself, I encourage the IRS to exercise discretion to align the categorization better with the spirit of the law: that is, to encourage adoption of high-efficiency American-made electric vehicles. From that point of view, the Tesla Model Y in all of its configurations is peerless and should qualify for the full credit.
rskala518@gmail.com	1/4/2023 15:56	Wow where do I begin. Not sure who was behind the details on the clean vehicle tax credit but they clearly are one McNuggets shy of a complete happy meal. Please explain in clear terms to me, a tax paying senior citizen, why a Tesla Model Y with 5 seats isn't categorized as a clean vehicle SUV and allowed an $80,000 price limit. I purchased my EV in 2022 so I don't qualify but I felt it is necessary to get some clarification the logic that went into the categorizing an EV vs a sedan. You categorized several hybrids (which still burn gas), pickup trucks, a van as SUV's and yet you failed to recognize a Tesla Model Y as an SUV, mind blowing! Robert Skala
Chad Harris	1/4/2023 15:57	It would be awesome if the IRS published a policy that explained why Tesla Model Y will not receive incentives but fossil fuel cars can. Sent from my iPhone
Larry Keene	1/4/2023 15:59	To whom it may concern, I am writing this email to ask the IRS to reconsider which electric vehicles receive the largest rebates. Your first consideration should be to reward excellence and not reward mediocrity. Many of the largest rebates are assigned to hybrid vehicles that get very poor MPGe (Electric Miles per Gallon Equivalent). This seems ridiculous and must be politically motivated. Please take the politics away from the decision making and use our tax dollars, which is what is being used to offer the rebates, to encourage better fuel efficiency in order to slow climate change more quickly. Also, please consider allowing all Tesla Model Y and the Mustang Mach e to be considered SUV's for the purposes of the rebates. Thank you for your consideration. William Keene
Mark Wistey	1/4/2023 16:00	100% plug-in EVs should get the same tax break as hybrid SUVs, if not more. The credit should scale with the electric range. It is ridiculous to give a $7500 EV tax credit to a vehicle with 21 miles of electric range, while giving no tax credit to one with a 330 mile electric range. Those should be reversed!

Name	DateTimeReceived	Body.TextBody
Kevin Spry	1/4/2023 16:00	It is inconceivable to me that the Tesla Model Y 5 seater is not included in the recently passed Inflation Reduction Act. The Tesla Model Y 5 seater is classified as an SUV by the EPA and NHTSA. The bias against Tesla is highly subjective and disturbingly transparent. Please reconsider this injustice and include the 5 seater to help sustain the momentum of the transition to efficient, clean transportation. Sent from my iPhone
peter dmhs	1/4/2023 16:00	Please add the 5 seater tesla model y to the list of MPV's category with the mrsp of 80.000 usd. Met vriendelijke groet, regards Peter Damhuis Tel: +31.6.3163.3062 E-mail: peterdmhs@gmail.com
Nathan Al-Huwail	1/4/2023 16:03	The goal of the tax credit is to encourage the purchase of Clean cars. They should be restricted to only EV cars, not hybrids which are worse for the environment. Tesla Model Y, 5 seater, should also be included at the $80k SUV bucket as there are numerous other cars that are 5 seaters that are not adhering to the intent of the law that do qualify. Thanks, Nathan Al-Hwail
Ivan	1/4/2023 16:03	Dear IRS, I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so.
Robert Johnson	1/4/2023 16:03	Hi, The credits are very confusing for both the VX ID 4 and the Tesla Model Y, either all models should qualify for the $80,000 limit or none. You shouldn't have to buy the 7 seat model, it's the same car. Also wasting tax dollars on plug in hybrids at this late date is a total waste of taxpayer money. Robert Johnson Sent from my iPhone
David	1/4/2023 16:04	I feel the EV tax incentive should be modified to include higher priced EV vehicles and exclude gas powered vehicles. Model such as the model Y performance should qualify as an SUV and also be subject to 7500 credit. If we don't include and be inclusive of all electric cars, otherwise the incentive is less of incentivizing.
Vitaliy Klymishen	1/4/2023 16:05	This is unacceptable that the flagship and the best selling Tesla Model Y (5 seat configuration) does not qualify for tax credit. The rules you've created doesn't follow the spirit of what the law is trying to accomplish. As a tax payer I'm very disappointed but hope you can still correct this. Thank you Vitaliy
Subba Avuthu	1/4/2023 16:05	Thanks, Subba This message, together with any attachments, is intended only for the use of the individual or entity to which it is addressed and may contain confidential and/or privileged information. If you are not the intended recipient(s), or the employee or agent responsible for delivery of this message to the intended recipient(s), you are hereby notified that any dissemination, distribution or copying of this message, or any attachment, is strictly prohibited. If you have received this message in error, please immediately notify the sender and delete the message, together with any attachments, from your computer. Thank you for your cooperation.
Brooks Brickell	1/4/2023 16:05	and approach angle. A 2 row VW ID.4 gets the full credit but vehicles like the 2 row Tesla Model Y gets nothing. Why did Treasury not use the same classification method as the EPA or NHTSA? It is sad when plug in hybrids get the full credit but full electrics like the Model Y and Mach E get nothing. We should be encouraging full electrics. Thank you!

Name	DateTimeReceived	Body.TextBody
Chad Conway	1/4/2023 16:07	Hi Andres and team, I am emailing to let you know that I am disappointed by the Qualified Plug-in Electric Drive Motor Vehicle Credit. The intent was to have more efficient vehicles on the road. Weight is not a good proxy for this credit. Weight should only be used to disqualify heavy vehicles as they are less efficient and do more damage to our roads. It should not be used to exclude light cars(Tesla Model Y 5 seat & Ford Mach-e) from qualifying. Second, plug in hybrids shouldn't qualify only fully electric vehicles should qualify. Thank you for your time. Sincerely, Chad Conway Typed by thumb, sent by Chad's iPhone
Gentry Davidson	1/4/2023 16:07	Please include all Model Y variants from Tesla in the new tax credit. This is completely unfair to an American vehicle manufacturer that has over 90% of goods made here. Thank you! -- Gentry Davidson | Senior Rotoscope Artist @ Wētā FX | Cell 5035159450 | [Image result for marvel logo gif] [Image result for dreamworks animation logo gif] [Image result for Laika logo gif] [https://lh3.googleusercontent.com/YLRP15Tqam2rSHN0HqsP3doNJL-eL9A8lb975jwO1PCJjPzG_Ji9Kmzq2ZqGx9f43Lm5NhfVs3n6_Rkm-WmsQI-zy-VyExwxfnjdLgnp0EhCIss-g9YQrZ0Pt4UbO7p_Y9t2BJms] CONFIDENTIALITY NOTICE: This electronic mail message (including any attachments) contains information for the exclusive use of the individual or entity to whom it is addressed and may contain information that is proprietary, privileged, and/or confidential. If you are not the intended recipient, you are hereby notified that any viewing, copying, disclosure or distribution of this information may be subject to legal restriction or sanction. Please notify the sender, by electronic mail or telephone, of any unintended recipients and delete the original message.
Brian M	1/4/2023 16:07	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler We has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter. Sincerely,
Peter Fell	1/4/2023 16:08	Dear IRS I think the Tesla Model Y 5 seater should be included in the above and its nonsensical that it wasn't from the beginning Thank you Peter Fell
Adam Barefoot	1/4/2023 16:09	hybrid has 21 miles of electric range and gets 20 MPG and is eligible for the full $7500. The Model Y 5 seat is fully electric and gets 113 MPEe and has 330 miles of electric range and qualifies for 0. This is because the IRS is classifying the 7 seat model Y as an SUV while the 5 seat is not, despite the fact that they are essentially identical. Also the EPA classifies BOTH seat configurations of the Model Y as SUVs. This is an arbitrary distinction not based in any standard approach to eligibility requirements by the IRS and does not reflect the carbon footprint of the vehicles which was the entire original intention of having an EV tax credit. Thank you

Name	DateTimeReceived	Body.TextBody
Kelly Buttrick	1/4/2023 16:09	I am writing in regards to the changes in the EV tax rebate. I have been waiting to buy an EV for years. Was considering Tesla for a long time. I was unable to purchase due to cost. I had children in high school, college and now graduate school. Due to the current cost of higher education it is no longer possible to work a part time job and pay your own way through college and graduate school, like I did, or even a significant dent in the cost! FAFSA declares my substantial declared contribution and therefore lack of significant federal subsidized loans! My family loves our Subarus so once they announced they would manufacture an SUV with a tow capacity, we were on board. My family NEEDS at least one vehicle with a tow hitch to pull our brush trailer or small boat. Our 2004 Honda Pilot failed inspection in VT due to rust several years ago and the cost of repairs is no longer tenable on a vehicle with over 200,000 miles. I'm a retired USPHS officer with a gross income of just under $150,000. I NEED the tax credit if I am going to justify purchasing a vehicle with an MSRP of $50,000. The tax credit was the ONE thing that made converting to electric an option. The new rules are unfair and unjust! Thousands have been waiting on vehicle availability, including thousands who have ordered/reserved vehicles! It is understandable that we want vehicles to be made in the US, but setting new standards that basically remove almost every vehicle from eligibility and make it affective immediately is unfair to consumers! Worse yet the only way to know if a vehicle is eligible is to plug the VIN into a web search! That is ridiculous!! If I was Congress, I would be embarrassed to advertise the 2023 list of what 5 or 6 eligible vehicles too! The rules DON'T foster the vehicles to be made in the US or to keep/bring the cost down. Once they all fall off the eligibility list with no prospects to become eligible in the foreseeable future the tax rebate becomes a JOKE! There is no impetus to change either the MSRP or the manufacture location. It only hurts consumers and makes buying an EV a luxury! AGAIN!! I waited years to get an electric vehicle! However, I needed a new vehicle, my 2009 Ford has failed VT inspection 2 years in a row now! Same issue as the Pilot.
james loveridge	1/4/2023 16:10	The Inflation Reduction Act has a stipulation where Ford Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
John Son	1/4/2023 16:10	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 I would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Its confusing that hybrid SUV vehicles which are inherently less efficient than BEV (ie Tesla Model Y 5 seater) get the consideration with a maximum limit of $80,000 but Tesla Model Y (5 seater) which is much more efficient does not qualify for a maximum limit of $80,000. The Model Y 5 seater variant is the most popular and best selling battery electric vehicle(BEV) in the US. Only 5% of all Model Y vehicles sold in US are with 7 seats instead of 5 seats. Isn't the whole point of the IRA tax credit to incentivize purchasing an BEV so why make it harder for the best selling BEV to qualify and not receive the maximum limit for an SUV at $80K? Your consideration of this matter is highly valued. Yours sincerely, John Son.

Name	DateTimeReceived	Body.TextBody
Daniel Antonio	1/4/2023 16:11	I am writing to express my concern about the classification of the Tesla Model Y as it relates to the EV tax credit. I understand that the Model Y is not currently classified as an SUV for purposes of the credit, despite the fact that it has an SUV form factor and is classified as an SUV by the Environmental Protection Agency. I believe that the Model Y should be classified as an SUV for purposes of the EV tax credit, as it meets the definition of an SUV and should be eligible for the same incentives as other vehicles in its class. I urge the IRS to reconsider the classification of the Model Y and to classify it as an SUV for purposes of the EV tax credit. This would provide a fair and consistent application of the credit and would encourage the adoption of EVs, which is a key goal of the credit. Thank you for considering my request. Sincerely, Daniel Antonio Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Robert Gleeson	1/4/2023 16:11	Gas cars or SUV's with a small amount of EV range are receiving full tax credit but you are leaving out significant pure EV's such as the Ford Mustang Mach-E and some Tesla model Y EV's are not receiving the tax credit. Level the playing field and treat all manufactures equally. Most important is applying the EV tax credit to benefit those with the best efficiency and millage range to promote future development of EV's. Hybrids do not give future benefit to the climate. Robert W. Gleeson 230 Dwyer Avenue, Unit 903 San Antonio, TX 78204
Rochelle Morgan	1/4/2023 16:11	OMB Control No. 1545-2137 I am writing to you to request (with regards to the Inflation Reduction Act's vehicle price caps and corresponding $7,500 Federal Tax Credit) that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap.
Daniel Moss	1/4/2023 16:12	The IRA $7,500 EV snub on 5 seat Tesla Model Y is a total disgrace! It's the most efficient, most American us made car in the country and it is in American to have it excluded!! I have been a Democrat for 32 years and am very tempted to change parties to Republican over this disgrace of a policy. This needs to change!! Sincerely, Tax paying us citizen, Dan
Mark Boyle	1/4/2023 16:17	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Mark Boyle Cumberland, RI
Trinadh Dwarampudi	1/4/2023 16:17	Hi, I think Model Y 5 seat configuration to be evaluated as an SUV the same as the 7 seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to Thanks,

Name	DateTimeReceived	Body.TextBody
Aaron Weisman	1/4/2023 16:19	I don't see the differentiation between SUV's & Trucks and All Other Vehicles as reasonable. SUV's and Trucks generally carry the same number of passengers as any Tesla sedan or the electric Mustang, and in any event they'll generally be transporting the same number of passengers either way. This doesn't seem to be about emissions. The credit should be blanket, based on cost for every vehicle. (Sure very high cost vehicles should arguably be excluded (I wouldn't say that, but at least that'd be consistent), and vehicles that can't be used on freeways should be excluded since they won't replace cars. (Yes, we all know people who bought golf carts just for fun, which put MORE vehicles in circulation.)
Dingsheng Li	1/4/2023 16:19	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. This is a misclassification of the vehicle and should be corrected.
Sailesh Kyanam	1/4/2023 16:20	I would like to offer feedback on IRS EV tax credits 1) Transition clause: The final IRA bill signed into law (https://www.congress.gov/bill/117th-congress/house-bill/5376/text) has the following language under the transition clause (I) TRANSITION RULE.—Solely for purposes of the application of section 30D of the Internal Revenue Code of 1986, in the case of a taxpayer that— (1) after December 31, 2021, and before the date of enact- ment of this Act, purchased, or entered into a written binding contract to purchase, a new qualified plug-in electric drive motor vehicle (as defined in section 30D(d)(1) of the Internal Revenue Code of 1986, as in effect on the day before the date of enactment of this Act), and (2) placed such vehicle in service on or after the date of enactment of this Act, such taxpayer may elect (at such time, and in such form and manner, as the Secretary of the Treasury, or the Secretary's dele- gate, may prescribe) to treat such vehicle as having been placed in service on the day before the date of enactment of this Act However, the language used by IRS in its guidance says that an EV that was ordered under a binding contract before Aug 17, 2022 (date of enactment) should have been delivered before Jan 1, 2023 to qualify. This delivery date is not in alignment with the bill that was signed into law. This delivery date requirement seems to have been inserted by IRS sometime in the last week of December, 2022, and should be removed. 2) For North America manufactured EVs purchased in 2023, max retail price caps are supposed to be $55K for sedans/cars and $80 for SUVs.
Raj Shetty	1/4/2023 16:22	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. -- Raj Shetty M.D. F.A.C.C. Interventional Cardiologist Capitol Cardiology, 8116 Goodluck Rd Lanham, MD 20706
Tom@avgfx.com	1/4/2023 16:22	Dear Mr. Garcia: I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Thomas R Sutton (214)893-3566

Name	DateTimeReceived	Body.TextBody
Sudheer Reddy	1/4/2023 16:23	We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum MSRP limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs (Yes.. it's a lighter vehicle compared to IRS qualifying specs. This should NOT be considered negative. Lighter vehicle will provide more range, therefore, more helpful to the environment!), which are contrary to the efficiency of the vehicle and against consumers' interests. It is classified as an SUV by NHTSA, KBB among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y (i.e 7 seater, which meets your weight criterion) to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y (5 seater) is a more suitable candidate for the SUV $7,500 tax break (with a max MSRP limit of $80,000). It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Your consideration of this matter is highly valued. Yours sincerely, Sudheer Reddy
Nick Dres	1/4/2023 16:24	I'm providing my comments regarding the application of the IRA EV tax credit published by the IRS. The IRS announcement of vehicles that qualify for the 2023 EV tax credit seems arbitrary and politically motivated. Some of the vehicles include gas burning plug-in hybrids which are not truly EV's. There are other electric vehicles that should be listed as SUV's (as determined by the EPA) and others of the same model that are identified as regular passenger vehicles? Comparisons to other similar vehicles listed as SUVs would indicate an inconsistent application of the intent of the IRA EV tax credit to move our society away from fossil fuels to cleaner EV's that are manufactured, produced and assembled in the USA. The preliminary IRS ruling seems to show a political bias or reward to other "Union Made" manufacturers and or political payoffs through political donations. Thanks for the opportunity to comment. Sincerely, Nicholas Dres
Brian Knittel	1/4/2023 16:24	Hello, The IRS has indicated that the Tesla Model Y - 7 seat variant qualifies for the 2023 $7500 tax credit but the almost identical Tesla Model Y - 5 seat variant does not. Apparently this is because the 5 seat variant is slightly lighter than the 7 seat variant, so doesn't qualify as an SUV. The EPA considers it an SUV, and please authorize the 5 seat variant for the $7500 tax credit. Regards, Brian Knittel
Timmy Luong	1/4/2023 16:26	I would like to express my desire that the Tesla Model Y 5-seater qualify for $7,500 in tax credits. It's a fully battery electric vehicle. How can hybrids qualify but not the Tesla Model Y 5 seater?? -Timmy Luong Pomona, CA
Jude Nicholson	1/4/2023 16:26	Please reconsider your position on the matter of blocking tax credits for Tesla Model Y or any other Tesla vehicle. If the current Biden administration has integrity and truly wants to encourage and support climate change, this decision grossly undermines the efforts of those actively engaged in commerce that has the mission to help reduce harmful emissions. The optics appear aggressively punitive to the company doing the most to bring about this change. It's really "stinky" and feels like corruption at worst, or stupidity at best. Please get a grip on common sense and right action. Respectfully Jude Nicholson -- Sent from Gmail Mobile
Michael Manion	1/4/2023 16:27	deduction. The current wording of "Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42," leaves out such vehicles as the Tesla Model Y 5 seater, and Ford Mach-E, both of which are purely electric. Instead it incentivizes minimally electric vehicles like the Jeep Wrangler with 25 miles of electric range. This goes against the principles the IRS stands for. I write to you to consider revisiting the purpose of this incentive, its impact on the United States of America's future, and can hang your hat up one day knowing you did the right, logical, and fair thing. Thanks, -- Michael Manion

Name	DateTimeReceived	Body.TextBody
		Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Dear Mr. Andres Garcia, please fix that negative unequality in SUV-EV-tax credit.. BMW or Jeep EV`s are simplyfied inefficient, they are no trucks or buses or garbage truck or similar. It`s just nonsens as follows- think your personal perception is likely equal- so hopefully your great job you do is such great to fix that nonsense in in terms of environment (like Mr. Biden is voted for and written down in his election program): "Now I understand that it can be hard to define an SUV, and the term (along with “crossover”) has been used loosely over the years. However, it’s inexcusable that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y. The main thing that people define a SUV by is the utility aspect. Of course, there’s the shape and height, but the cargo space inside is a big deal, and the Model Y actually has 100 liters more cargo space than the Cherokee 4xe. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. It makes no sense that the former doesn’t get access to the credit but the latter does.“Electrek (and fully my perspective) Thanks a lot for your engagement
jankee@posteo.de	1/4/2023 16:27	
		I am writing regarding the"qualified plug-in electric vehicle credits" program. The qualification process differentiating between a sedan and an SUV vehicle is not clear to me or to the general public According to the preliminary ruling, the same vehicle design is considered either type of vehicle depending on the drive train (RWD or AWD), or 5 vs 7 seats. This makes no sense to me, as a consumer. Sport Utility Vehicles were once purchased primarily for off-road use, but this is no longer true for much of the buying public. We have a smaller-size SUV primarily for the elevated seating and expansive interior capacity. AWD makes sense if you are off-roading, or living in a snowy climate. But the same vehicle driven on the streets of Southern California or Arizona should not require AWD. Similarly, carrying small children (typically the only ones who will fit in seats #6 and #7) should not be a requirement, as parents taking children to college should also be able to participate in the program and purchase an SUV. I would suggest that as you look to finalize the criteria for what constitutes a sedan versus what constitutes an SUV, you consider the buying public and how they consider these vehicles. A vehicle should not require either 7 seats or AWD to be considered an SUV. The overall style sought by buyers should be the primary criterion. Regards, Alan Goldstein
Alan Goldstein	1/4/2023 16:29	
		I am writing to express my concern about the $7500 tax credit given to plug-in hybrid vehicles. While I understand the intention of this credit is to encourage the adoption of alternative fuel vehicles, I believe it is misguided to offer this credit to vehicles that are not as efficient as battery electric vehicles. For example, the Jeep Wrangler plug-in hybrid is currently eligible for this credit, yet it can only go a maximum of 21 miles on electricity before the gasoline engine kicks in. This means that for the majority of its driving, it relies on fossil fuels and produces emissions just like a traditional gasoline vehicle. I also want to bring to your attention the issue of certain highly efficient battery electric vehicles being excluded from this credit because they have been able to keep their weight down, which has caused them to not be classified as SUVs. However, lighter weight vehicles are generally more efficient and produce fewer emissions. Therefore, it seems counterintuitive to exclude these types of vehicles from the tax credit program. A good example of an all-electric car that deserves this credit is Tesla Model Y Long Range with 330 miles of range. It is the most popular selling EV SUV, yet the current IRA rules gives it $0 credit. Honestly this is insane. Excluding highly efficient, low-emitting vehicles from the tax credit program sends the wrong message and does not effectively encourage the transition to cleaner transportation. I urge the IRS to reconsider the eligibility criteria for this credit and include all highly efficient battery electric vehicles, regardless of their weight or classification, in order to truly promote the adoption of alternative fuel vehicles. In the end inefficient vehicles which add a small battery electric vehicles may have to be included because of the language of the law. If there is any way to exclude those then that should be done. Conversely if cars in the same category that both go 100s of miles on a single charge shouldn’t have 1 excluded because the less efficient model weights more while the more efficient model weights less. Doesn’t make sense to reward the less efficient vehicles while excluding the more efficient vehicles.
Jayakumar Madabusi	1/4/2023 16:30	
		Hi - This is regarding the Inflation Reduction Act and allowance for 2023 EV Tax Credit. As I understand, Tesla Model Y Long Range models (without 3rd row) are not eligible for the tax credit. I would request you to reconsider and make these models eligible as well, since these are made mostly within the US and allow us, customers, to help in reducing emissions that the general public would otherwise be part of. -- Srinivas
Srinivas Gopanapalli	1/4/2023 16:31	
		I'll keep it short! Obviously the 5 seat Tesla Model Y should qualify! I'm confident this was simply an oversight! Thanks for the consideration! Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Eric Schreckengost	1/4/2023 16:32	

Name	DateTimeReceived	Body.TextBody
TJ Gilmore	1/4/2023 16:33	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Peter Flynn	1/4/2023 16:34	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Pete Flynn
Shaun Madden	1/4/2023 16:35	Discrimination by the IRS, or any government agency, is not acceptable. It is important for the IRS to apply tax laws and regulations consistently and fairly to all taxpayers, regardless of their size or industry. If the IRS were to discriminate against a particular individual or company, it could undermine public trust in the agency and the tax system as a whole. It could also create an unfair advantage or disadvantage for the company in question, potentially leading to negative consequences for the business and its stakeholders. Therefore, it is important for the IRS to treat all taxpayers equally and without prejudice. The $7,500 tax credit should apply to all fully electric vehicles including Tesla Model Y and the Ford Mustang Mach-E. Thank you Shaun
John F	1/4/2023 16:36	Hello corrupt D.C. IRS workers, The IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency does!!!! "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." While some ICE hybrids are? Please include ALL Tesla vehicle or something is rotten in DC. John Ficalora Langley, WA -- Now = eternity. Enjoy it as it unfolds.
Frank Mungeam	1/4/2023 16:37	Mr. Marcus Garcia Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Attn: OMB Control No. 1545-2137 Mr. Garcia, I'm pleased to be offered the chance to comment on the IRS guidelines for the new EV Tax Credit. For context, I purchased my first EV ten years ago, a THINK City commuter 100% BEV which I used as my daily commuter car in Oregon, then Washington DC and then in Phoenix, Arizona over a period of eight years. This year, I donated that car (and its now-quaint 80-mile range), and purchased an AWD Long Range Tesla Model Y. I recognize that my AGI makes me ineligible for the tax credits so I consider myself 'neutral' except that I strongly support policies that incentivize consumers to shift away from ICE cars to greener EVs. My two key comments: The Tesla Model Y and Ford Mach E should be treated as SUVs, not sedans. The AWD models have the drive train, the storage space and the performance characteristics that define 'traditional' SUVs, with the only exception being their dramatically more drag-efficient chassis design compared to boxy, high-drag "legacy" SUVs. This design feature is an improvement on the old SUV, not a basis for excluding, meaningfully adding fuel economy while preserving overall storage capacity and occupancy. For example, how can the VW ID4 – a lesser-built copy of the Model Y, be eligible for SUV treatment, but not the 5-seater model Y? Second comment: I would LOVE to see Electric Bikes included in the Electric VEHICLE tax credit. I understand this may be out of scope and may require congress to line-item the credit explicitly, but from a policy and incentive standpoint, Electric bikes represent a much higher "ROI" for short-trip replacement of ICE cars than even an EV. Thanks for considering my feedback. Frank

Name	DateTimeReceived	Body.TextBody
Otto Kristoffersen	1/4/2023 16:38	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.
Paul Davis	1/4/2023 16:38	I would like to express my concern and astonishment that the Tesla Model Y 5-seater is not listed as eligible for the SUV credit when smaller 5-seaters are. Please reconsider this obvious mistake. Thank you, Paul Davis
And Con	1/4/2023 16:39	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Andrew connors
Michael Barker	1/4/2023 16:40	I just wanted to comment that on the EV tax credit to include a Tesla Model Y 5 seater and 7 seater. My wife owns a 5 seater and I own a 7 seater and the cars are exactly the same just an added row for two small children. I honestly am thankful the tax credit, but literally have both cars and they are exactly the same with a slightly different configuration. If there are other EV's with 5 seat options on the list for under $80 k, then I feel that the 5 seater should be included. I hope this helps because you probably don't have many families with both cars. We both work in education and are here to help. My cell is 310-750-7840 if you need anything else. Mike Barker
Tim Guise	1/4/2023 16:40	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I am very surprised at and concerned with the IRS release of the list of Qualified Plug-in Electric Vehicles in relation to the Inflation Reduction Act tax credit of $7,500. Why is the 5 seat Tesla Model Y not considered an SUV when the 7 seat Tesla Model is considered an SUV? They are the same physical vehicle. I believe the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000 is warranted. This highly popular family SUV is apparently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle, against consumers' interests and against the intent of the Inflation Reduction Act. Your consideration of this matter is highly valued. Yours sincerely, Timothy Guise

Name	DateTimeReceived	Body.TextBody
M.L. Munsell Jr.	1/4/2023 16:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Thanks for your attention to this matter. M.L. Munsell Jr.
Jimmy Sun	1/4/2023 16:43	The eligible vehicles listed in "Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after>" contain many contradictions. I don't see any reason why the vehicles highlighted in red below should be classified as "cars" when they're truly SUVs (as defined by NHTSA). What was the criteria used for determining if a vehicle is a car vs. SUV? Is it the number of seats? But that doesn't explain why certain VW ID.4s are "cars" instead of "SUVs". Is it the AWD drivetrain? That doesn't explain why certain Tesla Model Ys are cars since they're all AWD. Is it the GVWR? That doesn't explain why the Ford Escape should qualify as an SUV. Either the list should be corrected, or a clear qualification guideline should be published. In addition, while a plug-in hybrid is a good step in the right direction, it's not nearly as "clean" as a battery powered EV. Therefore the credit on those vehicles should be proportionally reduced. If the goal is to incentivize the conversion to pure electric vehicles, it may be better to tie the amount of credit to the number of EPA rated pure electric miles for each vehicle. Let's say we use $25 per mile as example, the Jeep Wrangler 4xe with 22 electric miles would get $25x22=$550 credit, and the Tesla Model Y Long Range would get $25x330=$8250 in credit. The current plan gives a $7500 credit to the Jeep with 22 miles of range, and give $0 to the Tesla Model Y 5-seat, which is incomprehensible. Model Year Vehicle Description Applicable MSRP Limit 2022, 2023 Ford Escape Plug-In Hybrid $80,000 2022, 2023 Cadillac Lyriq $55,000 2022, 2023 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) $80,000 2022, 2023 Tesla Model Y Long Range - 7 seat variant (3-rows) $80,000 2022, 2023 Tesla Model Y Performance - 7 seat variant (3-rows) $80,000 2022, 2023 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) $55,000 2022, 2023 Tesla Model Y Long Range - 5 seat variant (2-rows) $55,000 2022, 2023 Tesla Model Y Performance - 5 seat variant (2-rows) $55,000 2023 Volkswagen ID.4 $55,000 2023 Volkswagen ID.4 Pro $55,000
Walt Pistor	1/4/2023 16:43	My email is in regard to the IRS inviting consumers to share comments on electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the inflation, reduction act's qualified cars for the EV incentive. Some variants of the Tesla model Y and the Ford Mustang Mach-E will not receive any incentives from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EV's. This is a slap in the face to taxpayers showing misrepresentation of taxpayer's best interests. Clearly, Tesla (an international leader in BEVs) that gets 113 MPEe with 330 miles of range is better suited to receive the full $7,500 tax credit versus a Jeep with 21 miles of electric range. It is abundantly obvious that the IRS is showing bias toward unions that Joe Biden supports for lobbyists and votes. Tesla is also an American vehicle manufacturer and is being treated like the red headed stepchild. Please accept my email as a request to remedy this situation and reinstall faith in our government. https://omb.report/omb/1545-2137
Ryan Roodenburg	1/4/2023 16:44	I am writing to you requesting that you reconsider your decision to place the Tesla Model Y (5 seat variant) SUV under the $55,000 price cap to qualify for the $7500 tax credit. It makes no sense to include the Tesla Model Y (7 seat variant) SUV under the $80,000 price cap when they are literally the same body footprint minus the weight of the 3rd row. A SUV is a SUV and should all be treated equally. I feel both variants of the Tesla Model Y SUV should qualify for the $7500 tax credit under the $80,000 price point. Giving a plug-in hybrid SUV with a gas combustion engine a $80,000 price cap seems crazy to me because the whole point is to switch to more efficient Pure Electric vehicles. I understand this will not be changed but do not penalize potential Tesla owners for making the choice to purchase the 5 seat variant. It seems to me as if there is a bias against Tesla in this decision which is absurd. Thank you for your consideration Ryan Roodenburg
Eric Saltzman	1/4/2023 16:45	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thank you, Eric Saltzman Concerned Citizen

Name	DateTimeReceived	Body.TextBody
Garrett Brann	1/4/2023 16:46	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Garcia, I am writing in comment regarding OMB Control No. 1545-2137 and the qualified plug-in electric vehicle credit. The IRS's proposed guidelines would classify Tesla's Model Y vehicle as either an SUV or non-SUV depending on how many seats are included in the vehicle (i.e., a five-seat Model Y would not be an SUV while a seven-seat Model Y would be an SUV). As a result, the manufacturer suggested retail price determining whether the Model Y qualifies for the tax credit will vary between Model Y vehicles and will likely exclude Model Y configurations with five seats from qualifying for the tax credit. A similar situation arises with the IRS's proposed classification of Volkswagen's ID.4, with certain configurations classified as SUVs and others as non-SUVs. This likely disqualification of many Model Y and ID.4 configurations from the tax credit not only creates arbitrary inconsistencies but more importantly undermines the aim of the tax credit, which is to incentivize purchases of zero-emissions vehicles. Notably, under the IRS's current guidelines, far more polluting plug-in hybrid vehicles (e.g., the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV) would qualify for the tax credit while many zero-emissions Model Y and ID.4 configurations would be excluded due to treatment as non-SUVs. The IRS should modify its guidelines to ensure that all Model Y and ID.4 configurations, as well as any other similarly sized zero-emissions vehicles (e.g., Ford Mustang E-Mach), are classified consistently as SUVs for purposes of the tax credit. Sincerely, Garrett Brann Garrett Brann J.D. Candidate, Class of 2023 Boston University School of Law
Eric Buckwalter	1/4/2023 16:49	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Thanks, Eric Buckwalter Sent from my iPhone
Tony Girolami	1/4/2023 16:51	The Tesla Model Y 5 seat is the exact same SUV as the 7 seat Model Y only without the 2 optional extra seats. It makes no sense and goes against the EV incentive not to have the same $80,000 threshold for both. Certainly the extra 2 seats do not affect the range or environmental benefit of the model Y. It's just that many people do not have a large enough family to need 7 seats. Hopefully this over site can be corrected so the maximum umber of people can afford to buy a EV instead of a gas car which is the purpose of the IRA. Also giving the full credit to a plug in EV with a gas engine makes no sense as 80%of the time it's just another gas car making climate change worse. This should also be fixed. Maybe with a $2,500 credit for plug in EV with a gas engine From Tony Girolami Kirkland Wa
Tim Guise	1/4/2023 16:53	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I am greatly perturbed with the SUVs in the recently published list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. The definition of SUV seems to be based on the vehicle GVWR, not on the cargo space or seating capacity, or energy efficiency. Thus the list contains the BMW X5 plug-in and the Jeep Wrangler plug-in which are contrary to the efficiency of the vehicle and against consumers' interests, and the intent of the IRA. And similarly it excludes various versions of the Tesla Model Y and Mustang Mach E. Please consider these points and use a definition of an SUV that makes sense for the American people. Yours sincerely, Tim Guise

Name	DateTimeReceived	Body.TextBody
Yitao Liu	1/4/2023 16:53	I'm send this email to express my comment on the new EV inflation reduction act stipulation. I wonder why a Tesla model Y which is already widely known as a mid-size SUV (including EPA) was categorized as sedan and ruled out for the tax credit? Many of my friends I know would consider it as the best pure electric SUV made in US. But being miscategorized by IRS, it would be unfair and hurt companies like Tesla which is leading the innovation and next gen manufacturing USA. Please do reconsider this matter. Best regards, Yitao
Tony Aube	1/4/2023 16:54	Hello. If the goal of the Inflation Reduction Act's EV incentive is to incentive EV, then I think it should prioritize EV vehicles like the Tesla Model Y, over other cars like the Diesel Hybrid Jeep. This feels like it should be common sense. And this is how I would like my tax dollars to be spent. Thanks, Tony
Elise H. Greven	1/4/2023 16:54	I am a taxpayer, and supporter of our transition to carbon-free energy. I believe in the government's crucial role in speeding this transition. I am very frustrated that IRS isn't categorizing all of Tesla Model Y models as an SUV even though the Environmental Protection Agency does This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Please re-evaluate the Tesla Model Y's inclusion in the EV tax rebate program. It is the most popular, best selling EV in the world (and US) right now. At this moment, It is an essential part of speeding the transition to our renewable energy future. Thank you, Elise Greven Los Angeles, CA 90027
Scott Miller	1/4/2023 16:55	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Sincerely, Scott W. Miller
Ronald Adamson	1/4/2023 16:55	I personally would prefer for the free market to pick winners and losers but since it is going to happen anyway it should at least be fair and equitable. It is hard to understand why a plug in hybrid with less than 30 miles on the battery and has a gas engine. I own a model Y Tesla and love it. Do the consumers a favor and let them use the tax credit on a 5 seat model Y if they want! Same for other models that get left out for some arbitrary reason. Ronald Adamson Sent from my iPhone
Bill Olson	1/4/2023 16:56	If a company is selling something that they consider an SUV you better have a VERY good reason for not considering it an SUV. AND, please make sure that it goes across ALL car companies equally WITHOUT regard to how it is fueled. And SUV is an SUV if it is powered by gas, diesel, electric, or some kind of hybrid. An SUV is an SUV is and SUV is an SUV. I understand that the Mustang Mach-E and the Tesla Model Y are NOT considered as SUVs ***currently***. Why? Everyone else on the planet considers them SUVs. No BS about this. No "but there is this political reason why we don't consider it an SUV*. Anyone that does stuff like that should be fired. Again, an SUV is an SUV is an SUV. Stop playing politics. You might be wondering. Am I a Donkey or an Elephant? I'm neither. I'm an AMERICAN! I pledge my allegiance to America and not to a political party. I want what is best for America and the world. That is the ONLY thing that is important to me. Politics MUST stop! Bill Olson Federal Way, WA You'd be amazed at what you can do with an iPad Pro!

Name	DateTimeReceived	Body.TextBody
Edward Hulten	1/4/2023 16:56	Dear Sir or Madam: I am writing as a private US citizen and taxpayer to express my concern about the IRS EV tax credit. First of all, the purpose of the EV tax credit should be to incentivize as rapidly as possible the uptake of battery EV, the lowest carbon footprint auto currently in mass market production that have major benefits to everyday US taxpayers such as myself. In particular via reduced carbon emissions, these benefits include improved air and environmental quality with related reduced cardiorespiratory illness morbidity and mortality. As succinctly stated by leading Johns Hopkins Cardiologist Roger Blumenthal: "Cardiovascular disease Is the condition, air pollution the risk factor, fossil fuel combustion the cause."1 Also, please consider that according to the Insurance Institute for Highway Safety and other independent ratings agencies, Tesla are the safest vehicles on the US market due to the low center of gravity related to battery positioning, lack of combustion engine and combustible gasoline, and other structural design and safety aspects.2 This has relevance to US public health and economy since according to the US CDC: "Crash injuries are estimated to be the eighth leading cause of death globally for all age groups and the leading cause of death for children and young people 5–29 years of age. More people now die in crashes than from HIV/AIDS. It is estimated that fatal and nonfatal crash injuries will cost the world economy approximately $1.8 trillion dollars (in 2010 USD) from 2015–2030. That's equivalent to a yearly tax of 0.12% on global GDP (gross domestic product)."3 Battery EV also improve the US and allies' international security posture due to less reliance on fossil fuels, which often derive disproportionately from hostile nation states such as Russia.4 Currently as written the IRS EV tax credit contains bias toward legacy automakers possibly due to lobbyist influence and against BEV led by Tesla and smaller manufacturers. For example, some versions of the model Y, which is classified by the EPA as an SUV, would not be classified by the IRS as an SUV, thereby effectively excluding certain Tesla models from the economic incentive of the IRS EV tax credit. Also, there is an equal incentive for plug-in hybrid vehicles, many of which may have reduced environmental, health, and national security benefits vis a vis, a BEV such as a Tesla, Rivian, or Lucid and therefore ought not to be incentivized on an equal footing due to gasoline combustion and dependence. Lastly, I would like to point out that setting income caps for such an incentive is counter-productive and unwarranted. If a higher income earner purchases a BEV relative to a plug-in hybrid or a gasoline powered vehicle, this purchase also should be incentivized in order to accelerate the US transition to cleaner energy and reduce deleterious impacts of carbon emissions. Certainly the benefit to US taxpayers of removing gasoline vehicles
Nick Dres	1/4/2023 16:57	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original
R. Scott Gallagher	1/4/2023 16:59	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the EPA. Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goals of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available SUV's. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank your your time and consideration. Sincerely, R. Scott Gallagher, E.A. NTPI Fellow Cell: 720-227-3446 rscottgallagher@mac.com www.rscottgallagher.com

Name	DateTimeReceived	Body.TextBody
zachary zion	1/4/2023 16:59	Dear Internal Revenue Service, I am writing to express my concern about the electric vehicle tax credit qualifications under the Inflation Reduction Act. It seems unfair that some variants of the Tesla Model Y will not receive any incentives, while some vehicles that use fossil fuels and a tiny battery are classified as electric vehicles and will receive the credit. This goes against the spirit of the legislation, which was intended to improve the environment and not provide subsidies to failing car companies. It feels like a waste of taxpayer money to punish a car company for making their vehicle more efficient by reducing its weight. The arbitrariness of this ruling seems suspect, and future generations will likely look back on it with shame. As a country, we have always valued innovation and the best ideas and products. It is disappointing to see that the IRS has chosen to weigh the scales in favor of less efficient, fossil fuel-using vehicles. This decision will not only damage our reputation, but it also puts an unnecessary strain on our debt situation. I urge the IRS to reconsider its qualifications for the electric vehicle tax credit and align them more closely with the original intentions of the legislation. Sincerely, Zachary Zion --
Gary Kohlman	1/4/2023 17:01	Hello The Tesla Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit. Also any hybrid should not get the same or more credit as an EV. Thanks. Gary Sent from my Phone
Richard Morin	1/4/2023 17:03	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification classification of SUV. As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery I would like my tax money to go towards full electric cars. [cid:901297bd-25c4-40bc-b863-488f597ce3a3@namprd09.prod.outlook.com] Even fuel economy.gov classified the Tesla model Y 5 seat long rang as a small SUV? Sent from my iPhone
Feipeng Wang	1/4/2023 17:04	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Robert Wang
Scott Harried	1/4/2023 17:06	I am emailing to comment on the classification of vehicles that qualify for the Federal tax credit of $7,500 as outlined by the so-called Inflation Reduction Act (IRA). Please consider making the tax credit available to more battery electric vehicles. The current guidelines appear to have some logical inconsistencies. For instance, a Tesla Model Y with 5 seats does not qualify as an SUV with $80,000 price limit even though many vehicles in its class as described by EPA guidelines do. This appears to be done by mistake. Please reconsider which EVs qualify for the tax credit. Sincerely, Scott S. Harried

Name	DateTimeReceived	Body.TextBody
payman	1/4/2023 17:09	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Payman Azarbal
Ivo Angelo Fernandes	1/4/2023 17:09	Was really hoping to buy a model Y this year snd very surprised and disappointed to find that the Model Y nor the Ford March E doesn't qualify for the tax credit? This is an oversight in my humble opinion since certain hybrid options that are less that 30mpg efficient. This makes no sense Sent from my iPhone
Thomas Olmstead	1/4/2023 17:10	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves The full tax credit. Thomas Olmstead
jim sepe.com	1/4/2023 17:10	Hello. It seems that if the goal is truly to get Americans off gas vehicles an into electric vehicles then I believe the following. 1. Hybrids with 20 miles of electric range really accomplish this goal? 2. The income limits should be increased. The goal is to get more people in electric cars and reduce our dependence on fossil fuel. Does it matter if they make $150K or $250K? An EV instead of a ICE automobile is the true goal. 3. In line with #2 above seems that the car price limits are somewhat restrictive. My would the Model Y with two rear seats but otherwise the same car be considered an SUV? Again the goal is to get people off of fossil fuel so loosen up the restrictions. Thanks, Jim
Maddie Acree	1/4/2023 17:10	I am writing to express my concern about the recent classification of the Tesla Model Y 5-Seat option as ineligible for the $80,000 limit on the IRA (Inflation Reduction Act) tax credit for EV vehicles. While I understand that the IRS has certain criteria for determining which vehicles qualify as SUVs, I strongly believe that the Model Y should be considered an SUV under these rules. The Model Y is a quality and efficient EV vehicle that serves all of the SUV purposes that my family needs, including towing, cargo space, camping, and traveling off-road. Additionally, the Model Y is classified as an SUV by other agencies, such as the National Highway Traffic Safety Administration (NHTSA). As a household, we currently own an internal combustion engine (ICE) SUV that we hope to replace with the Tesla Model Y. However, without the tax credit, we will be unable to make this purchase for several more years, meaning that we will continue to use our ICE vehicle and contribute to the emissions that contribute to climate change. I urge the IRS to reconsider its classification of the Model Y and to allow it to qualify for the $80,000 limit on the IRA tax credit. The Model Y is a valuable and popular vehicle that deserves to be recognized as an SUV under these rules. Thank you for your attention to this matter. Sincerely, Maddie Acree
Michael Stromberg	1/4/2023 17:11	Hello, I think that the Tesla Model Y 5-seater configuration should be included as an SUV with regard to the EV tax credit qualifications. Disallowing it defies standard logic and contradicts the main purpose of the legislation. Thanks, Michael Stromberg michaeljstromberg@gmail.com<mailto:michaeljstromberg@gmail.com>
Doc DeLaughter	1/4/2023 17:13	If it looks like a duck, talks like a duck and walks like a duck it should be treated like a duck. The EV versions of Ford Mustangs and Tesla Ys should be treated as other SUVs. Doc DeLaughter

Name	DateTimeReceived	Body.TextBody
Nathan Trevor	1/4/2023 17:15	Dear Mr. Andres Garcia, According to the IRS documentation for federal tax credits/incentives for qualified plug-in electric vehicle credit and Revenue Procedure 2022-42, only the 7-seat variants of the Model Y qualify as SUVs in the category up to $80,000, while the 5-seat vehicles (Long Range, AWD and Performance) are in the $55,000 section. The 7-seaters comfortably fall under the $85,000 limit, but all the 5-seaters exceed the $55,000 price, so they don't qualify. Tesla doesn't have a specific AWD variant of the Model Y in the US (both the Long Range and Performance models are AWD), so it's not clear which model the IRS is referring to. The 5- and 7-seat versions cost the same, starting at $65,990 for the Long Range version before destination and order charges. This logic seems counterintuitive to the purpose of incentives American consumers to purchase clean air vehicles that consume less fuel/more fuel efficient. Far more polluting hybrid vehicles qualify for the tax credits, including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV. However, if someone buys a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) instead of a Tesla Model Y with 122 MPGe, then the government clearly isn't doing the most it can to reduce carbon emissions. Please take this into consideration when drafting the final requirements that are scheduled to be completed this March (2023). There should be changes considered for how the Tesla Model Y's are considered. <https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2... If you bought and placed in service a new qualified plug-in electric vehicle (EV) or fuel cell vehicle (FCV) on ... Thanks, Nathan Trevor
David Beitz	1/4/2023 17:16	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV as it has been classified as a SUV by the NHTSA and EPA. My understanding is that the IRA has limits on the ground clearance and that the Tesla Model Y Long Range would meet this requirement if it was raised by about 1.1 inches. But experts say this would reduce the range of the vehicle by about 2 to 3 percent which seems at odds with what the IRA is trying to achieve which is mass adoption of efficient EV's. Thank you for your consideration. David Beitz Columbia, SC
Abraham	1/4/2023 17:17	Hi, I am a tax paying citizen of the United States of America and a resident of New Jersey. It came to my attention from news articles and subsequent perusal of the published document (referenced in the subject line of this email) that certain battery electric vehicles (examples are Tesla Model Y 5 seater configuration and Ford Mustang Mach E) have been excluded from eligibility for Federal government's 'electric vehicle incentive program' under the Inflation Reduction Act, while other vehicles with only a tiny fraction of the electric range offered by the same vehicles are included. I strongly believe that this defeats one of the stated purposes of the bill in the first place, which is to accelerate transition to sustainable energy. It was extremely disappointing that 'plug-in hybrid' vehicles were included in the first place (which as per well published information are less efficient than many internal combustion vehicles). Excluding the highest sold electric vehicle in the USA and on the planet (Tesla Model Y 5 seater) and one of the preferred in the top 10 electric vehicles (Ford Mustang Mach E) makes the program extremely unlikely to meet the stated goal of fighting climate change. I request that the criteria based on which the list was compiled be reviewed for a more uniform application of the incentives. If media reports are to be believed, a gross vehicle weight of 6000 lbs is the reason for this exclusion. This is counter-intuitive and unproductive to the stated goals, as this would be discouraging manufacturers from designing more energy efficient vehicles. Regards Sunil Kachappilly
Carolyn Barth	1/4/2023 17:19	Please raise the price limits of all Tesla model Ys to be $80,000 for the Ira credit. Please also add in all current and future Tesla car models (s, x, y, 3, cybertrucks) since they are Evs and will help with global warming. Thank you.
Raul Mtez	1/4/2023 17:19	Dear, Please reconsider to include tesla model Y 5 seats and ford mustang into the EV tax rebate. It makes no sense to exclude the most appealing EVs in the market for no reason. Thanks Kind regards Raul -- Raúl Martínez
Michael Gelman	1/4/2023 17:20	The tax credit should incentivize electric cars like Tesla model Y and Model 3 and not hybrids that are much worse for the environment. Why would there be a weight requirement for SUVs? It could be based on cargo space instead. Thank you, Michael

Name	DateTimeReceived	Body.TextBody
ryan smith	1/4/2023 17:21	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Sent from my Galaxy
Peter Fell	1/4/2023 17:21	Dear IRS I think the Tesla Model Y 5 seater should be included in the above and its nonsensical that it wasn't from the beginning. A Jeep that has 21 miles of electric and gets 18 miles a gallon, gets $7500. A Tesla model Y doesn't . What a farce! Thank you Peter Fell
Sargon Zaya	1/4/2023 17:21	credit!
Sani Mammadov	1/4/2023 17:21	Hi, I believe below models of Tesla should have the Applicable MSRP limit of $80,000. It does not make sense to Punish a company for being lighter and therefore more efficient. Punishing Tesla that actually manufactures its cars in America, creating jobs in the US is extremely immoral and absolutely corrupt. Tesla is pure American company and should be cherished by the US government and globally for single handedly pushing the whole automotive industry in the direction of sustainability. Tesla Model Y Performance - 5 seat variant (2-rows) Tesla Model Y Long Range - 5 seat variant (2-rows) Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) Hopefully this is simply a clerical error and will be fixed. I don't wish to believe that the US government agencies can be this corrupt. Thank you,
Walt Pistor	1/4/2023 17:23	incentive loophole supporting GM's Hummer. Lighter cars are more efficient, yet the rules favor heavier less efficient vehicles hurting the Model Y 5 seater. Please explain why. Further, the IRS is allowing a full EV tax credit on foreign made EVs if they are leased. What?!!! This is a dangerous interpretation from US Dept of Treasury. The point is to support American made and manufactured BEVs. Senator Manchin who is working to resolve this has my support. The US needs to recognize and support Tesla. No other US automotive manufacturer has contributed as much positive change and innovation to society as Tesla over the last five years. Walt Pistor On Wed, Jan 4, 2023 at 1:43 PM Walt Pistor <walt.pistor80@gmail.com<mailto:walt.pistor80@gmail.com>> wrote: Attention: Andres Garcia My email is in regard to the IRS inviting consumers to share comments on electric vehicle tax credit qualifications. Tesla and electric vehicle supporters have been vocal about the inflation, reduction act's qualified cars for the EV incentive. Some variants of the Tesla model Y and the Ford Mustang Mach-E will not receive any incentives from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EV's. This is a slap in the face to taxpayers showing misrepresentation of taxpayer's best interests. Clearly, Tesla (an international leader in BEVs) that gets 113 MPEe with 330 miles of range is better suited to receive the full $7,500 tax credit versus a Jeep with 21 miles of electric range. It is abundantly obvious that the IRS is showing bias toward unions that Joe Biden supports for lobbyists and votes. Tesla is also an American vehicle manufacturer and is being treated like the red headed stepchild.
Rayhan Ahmed	1/4/2023 17:25	Please reconsider including Tesla model Y 5 seat configuration for $7500 federal tax xredit. It doesnot make any sense that 2022 Jeep grand cherokee 4xe plug in hybrid with a 14kwh bateery size and electric only range of only 25 miles with a price tag of $60,000 qualify for the full credit. I wonder how many people will bother to charge for 25 miles and how this will help global warming. On the other hand Tesla model Y 5 seat with a battery size over 75 kwh and electric range of 330 miles and a price of $66000 doesn't qualify. I think all the plug in hybrids with less than 100 miles of electric only range should be disqualified from the tax credits.
Al Driscoll	1/4/2023 17:30	I am requesting you review the lyriq from cadillac as it is a suv and 5 seats that surely should Fit the category for the $7500 rebate. The overall list should include all the evs that are unded 80k and helping the usa transition. Thanks. Al Sent from my iPhone
Alan Levy	1/4/2023 17:31	To Whom it May Concern, I feel strongly that the IRA EV tax credit should not be fully offered to PHEVs to more highly incentivize EV sales in the fight against climate change. More importantly, I feel it's hugely unfair to Tesla's Model Y. It should easily qualify for the $7,500 across all but the performance trims. Al Al Levy 802-989-0248

Name	DateTimeReceived	Body.TextBody
Ed Kraynak	1/4/2023 17:31	Dear Andres Garcia Leon, The proposed 2023 Qualified Plug-in Electric Vehicle Credit is a farce, a joke, and completely inaccurate for a true EV and needs to be corrected. We are in the midst of a climate crisis. Scientists around the world say we are in the midst of the 6th mass extinction. This is due largely because of all the fossil fuels burned and used to create products. EV's will largely help the environment and can possibly turn this mass extinction around. Plug in hybrids are NOT the answer and should be REMOVED from the incentive. I have copied the following, but I agree 100% with the message and content and STRONGLY ASK THAT YOU CONSIDER THESE. The way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 40 mpg. EPA website: [cid:image001.png@01D92061.D44E0620] Charles Caudill 5 Park Pl Unit 701 Annapolis, MD 21401
Neil Caudill	1/4/2023 17:31	Please reconsider the definition of SUV that is being used for the electric vehicle credits. The existing definition, developed for some other purpose, will create perverse incentives such as adding weight or raising clearance rather than rewarding truly fuel efficient vehicles. Further, the current list of vehicles authorized for the full $80,000 price limit includes vehicles that are simply not fuel efficient despite the fact that they are hybrid vehicles. I suggest a new definition that captures the spirit of the new law such as one with a high minimum MPGe and size and weight characteristics that will encompass cars the general population thinks of as an SUV. Thank you, Edward Gold
Edward Gold	1/4/2023 17:31	The discrepancy between the tax credit qualification for the two row Tesla Model Y versus the three row Tesla Model Y makes no sense. It is the same vehicle. Merely adding an optional third row does not fundamentally change the architecture of the vehicle. The EPA recognizes every Model Y as an SUV and the IRS should do the same. This discrepancy and similar discrepancies for other vehicles such as the Volkswagen ID.4 should be eliminated for clarity and encouraging the adoption of electric vehicles as intended by the law. Thank you.
Eric Butler	1/4/2023 17:31	I am writing to politely request that all Tesla Model Y 5 seat variants (Long Range and Performance versions) be considered for the $7500 tax credit with an MSRP cap of $80,000. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like to request that the IRS reconsider the Model Y as an SUV regardless of its seating capacity. The Model Y is a highly desirable electric SUV due to its classification as an SUV, as certified by KBB (https://www.kbb.com/tesla/model-y/) and the NHTSA, among others. It is also the most popular, safest, efficient, and environmentally friendly electric SUV on the market. Allowing only a single variant of the Model Y to qualify for the tax credit seems unfair, as it excludes a significant portion of Tesla's customer base. When compared to the qualified Volkswagen ID.4 AWD Pro, the Tesla Model Y is a more suitable candidate for the SUV $7,500 tax break. It has a longer range, more advanced technology, and more cargo space, making it a highly desirable choice for consumers looking for an electric SUV. Additionally, compared to qualified electric vehicles such as the Nissan LEAF S, which has a range of only 40 kwh on a single charge, the Model Y is a much more efficient and cost-effective choice. Allowing vehicles with such limited range to qualify for the tax credit would be a waste of taxpayer dollars. In conclusion, we respectfully request that the IRS reconsider the Tesla Model Y as an SUV regardless of its seating capacity and include the 5 seat (Long Range and Performance versions) in the list of qualified vehicles for the $7,500 tax credit. The Model Y's classification as an SUV, popularity,
mark racerite.com	1/4/2023 17:33	

Name	DateTimeReceived	Body.TextBody
Rebecca Fischer-Hill	1/4/2023 17:35	It is wrong for the IRS to use different standards than those of the EPA to determine if an EV is a SUV. The Model Y is an SUV and should have the higher limit for the tax credit to apply. It is an excellent vehicle that should be supported. It is a disgrace to give the EV tax credit to any hybrid that can only go 40-50 miles on electric. This tax credit is to try to support a new industry and to reduce the dependence on oil. Giving the credit to a hybrid Jeep is not achieving the goal. Thanks, Rebecca Fischer
Clyde Seeger	1/4/2023 17:35	Tesla's entire lineup of Model Y electric vehicles should be classified as SUVs under the IRA bill and eligible for the $7,500 credit with an MSRP below $80K. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of
Eve Astraea	1/4/2023 17:37	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely, Eve D Astraea (623) 268-6059
Susannah Martin	1/4/2023 17:38	See that >30k people agree with this: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Thank you, Susannah Martin
Nishant Zinzuwadia	1/4/2023 17:38	To whom so ever it may concern, here is my thought on recent EV credit definition mess by the government. As everyone knows that Tesla Model Y was the most popular EV in 2022 and excluding it from the credit based on the nuances of phasing out of credit based on old rule of number or cars sold or the date of purchase is absurd and will just discourage electrification of future of transportation. Everyone has been working hard to make their ends meet but some gets the benefit while other misses out due to politics even if they are doing the right thing should not be the intent of any government incentive and should treat all tax payers equally. Also, it is also not fair to define these as credits and should have been defined as flat out rebates to really help the people during such difficult economic situations. I really hope all the elected officials get their act together and for once put politics aside and help public out by incentivizing everyone equally. Would really appreciate if I can get formal response to my comments on why the law should not benefit majority of the people who wanted to do the right thing. Thank you! Regards,
Palla, Mohan:(Constellation)	1/4/2023 17:40	Its unfair & strange that TESLA MODEL Y 5 seater is not part of Tax credit and included other hybrid models. Requesting you to review & include Tesla Model & -5 seater in the IRS tax credit asap. Regards, Mohan Palla This Email message and any attachment may contain information that is proprietary, legally privileged, confidential and/or subject to copyright belonging to Constellation Energy Corporation or its affiliates ("Constellation"). This Email is intended solely for the use of the person(s) to which it is addressed. If you are not an intended recipient, or the employee or agent responsible for delivery of this Email to the intended recipient(s), you are hereby notified that any dissemination, distribution or copying of this Email is strictly prohibited. If you have received this message in error, please immediately notify the sender and permanently delete this Email and any copies. Constellation policies expressly prohibit employees from making defamatory or offensive statements and infringing any copyright or any other legal right by Email communication. Constellation will not accept any liability in respect of such communications. -CEGIP
arjun saroff	1/4/2023 17:40	Please offer credit to more vehicles like the model Y longer range so we can afford the right vehicle for our families. -- P Please consider the environment before printing this email

Name	DateTimeReceived	Body.TextBody
Nishant Zinzuwadia	1/4/2023 17:42	Comments on Expansion of EV Credits to most popular Models > > To whom so ever it may concern, here is my thought on recent EV credit definition mess by the government. > > As everyone knows that Tesla Model Y was the most popular EV in 2022 and excluding it from the credit based on the nuances of phasing out of credit based on old rule of number or cars sold or the date of purchase is absurd and will just discourage electrification of future of transportation. > > Everyone has been working hard to make their ends meet but some gets the benefit while other misses out due to politics even if they are doing the right thing should not be the intent of any government incentive and should treat all tax payers equally. > > Also, it is also not fair to define these as credits and should have been defined as flat out rebates to really help the people during such difficult economic situations. > > I really hope all the elected officials get their act together and for once put politics aside and help public out by incentivizing everyone equally. > > Would really appreciate if I can get formal response to my comments on why the law should not benefit majority of the people who wanted to do the right thing. Thank you! > > Regards, > Nishant N. Zinzuwadia
Kevin Cochary	1/4/2023 17:48	Hi, I am writing to request a change to the list of tax credit eligible electric vehicles. It makes no sense that a Tesla Model Y with 2-row seating is considered a car with a $55,000 MSRP limitation and the same Tesla Model Y with 3-row seating is considered an SUV with an $80,000 MSRP limitation. They have the same body, frame, and cubic capacity, all of which is designed as an SUV. This program is supposed to encourage EV purchases. I was waiting for 2023 to purchase a 2-row Tesla Model Y with the tax credit. Now it doesn't qualify as an SUV even though I'm replacing a 2-row Toyota SUV (gas engine) of the same size. Since the Tesla Y 2-row is considered a car and is limited to an MSRP of $55,000, it doesn't qualify because the manufacturer's MSRP is a minimum of $65,990. I don't want a third-row seat and do not want to pay an unnecessary additional $3,000 (third-row seat) to qualify for a tax credit. However, I do want the same SUV cargo capacity that both Model Y configurations support. What difference does it make if an SUV has 2 or 3 rows of seating? The same criteria are not applied to trucks and vans. Please use common sense to include the Model Y, 2-row seating configuration in the SUV category. The Model 3 is the car version. Please make this change immediately. Thanks,
Peeyush Patel	1/4/2023 17:48	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Thanks, Peeyush
Brandon Lester	1/4/2023 17:48	It makes zero sense that a 5 seat Tesla model Y gets no credits but a Tesla model Y 7 seater does, they are the same SUV. Also it makes no sense that a hybrid Jeep 5 seater could get a $7,500 tax credit and a Tesla Model Y 5 seater would not. Finally, that fact that it is a tax credit and not a point of sale credit is also against the spirit of what the legislature was trying to achieve. Brandon Lester -- Brandon Lester
ChrisM	1/4/2023 17:49	Tesla Model Y needs to be included in the EV tax break. Also allowing retroactive buyers to apply for the EV credit if purchase within the last 2 years
Todd Fichtenberg	1/4/2023 17:51	I am writing regarding the EV tax credit, or lack thereof. I've researched EVs for years, hoping to own a vehicle that doesn't burn fossil fuels directly. I was going to install solar this year, but my HOA blocked it. I was completely shocked to see that the Tesla Model Y does not have an EV credit because it is 1.1 inches shy of being classified as an SUV. According to cars.com, the Model Y is the most-American-made car. (https://www.cars.com/american-made-index/) In addition, a Jeep with a gas engine will receive a credit, but the Model Y will not. The EV tax credit should also apply to 2022 purchases. Thanks, Todd Fichtenberg

Name	DateTimeReceived	Body.TextBody
Dawnmathews K	1/4/2023 17:57	Respected Government Officials, As per the Inflation Reduction Act (IRA), Pure Electric Vehicles (PEV) and Hybrid Electric Vehicles (HEV) are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, some automakers are being unfairly treated, while others are getting a benefit they do not deserve. For example, the IRS is not categorizing the Tesla Model Y 5-Seater as an SUV, even though the EPA does. This means Tesla Model Y, a PEV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Meanwhile, a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of my taxpayer dollars. I DO NOT want my hard-earned tax dollars to go towards helping vehicles that are still dependent on fossil fuels for operation when there are existing better, cleaner options such Pure Electric Vehicles. Requested Solution: * Remove incentives for all hybrid vehicles and only have them apply to PEVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill I request IRS and Government officials to please fix this gross error in categorization. At best, the current IRA categorization is negligent and/or incompetent. At worst, it's corruption. So please fix this and provide PEVs such as TESLA Model Y 5-Seater the $7500 credit it deserves for helping transition transportation TO A CLEANER
Bruce	1/4/2023 17:57	https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit On Wed, Jan 4, 2023 at 11:41 PM Bruce <bruce.burnworth@gmail.com<mailto:bruce.burnworth@gmail.com>> wrote: Andres Garcia - Two areas of comments: 1) Hybrids, 2) SUV definition. 1) Hybrids. Plug in Electric vehicles should receive the credit in relationship to the amount of the vehicle range that can be done as electric. For example, a vehicle that can do all of its range in electric (typically 200 to 300 miles +) should get 100% of the $7500 credit. A Hybrid that gets 20 of its 400 mile (electric + gas/diesel) range should get 5% of the $7500 credit. The range should be as determined by EPA or some other existing Federal government system. This approach helps encourage more use of electricity stored in batteries as opposed to gas/diesel. Further promotes use of battery electric as a pollution reduction and world peace endeavor. 2) SUV definition. IRS should use the definition of SUV established by the EPA and NOT make up their own definition. Do not duplicate work and make this unnecessarily more confusing and capricious. Thank you. Bruce Burnworth 1442 Berne Ct Nevada, CA 89451
Hari Narayanan	1/4/2023 17:57	Messed up EV tax credit. Should have been tailored to higher electric mileage vehicles such as Tesla model Y. Consider mainly the EV mileage and carbon emmission than weight and other irrelevant attributes of a vehicle. The current rule amounts to misuse of taxpayer money for appeasing auto unions and political biases. IRS should be above these pettiness and be neutral, focused on the future of our nation.
JOHN GONCALVES	1/4/2023 17:57	Mr. Garcia, Respectfully requesting that the IRS consider how it is interpreting/indicating which plug-in electric vehicles qualify for a credit. It appears the government is indicating that vehicles that get less than 50 miles of EPA-rated electric range should qualify for the credit while crossovers/SUVs like the Ford Mark-E and Tesla model Y with electric ranges in the hundreds of miles do not qualify for any incentive. Considering that this incentive is perportedly designed as an incentive to further the adoption of efficient electric vehicles, I urge the government to reconsider which vehicles do and do not qualify for an incentive. As well as to adopt a minimum number of electric miles (per EPA-rating) i.e. 100 miles, as one of the qualifiers. Kind regards, John Goncalves 411 Walnut St #19335 Green Cove Springs Fl, 32043
jodi nicholson	1/4/2023 17:58	Good Afternoon, I would like to buy a Tesla- and also take advantage of the green electric car EV tax credit. There seems to be an issue with the weight of the Tesla being too low to qualify for the credit? This is highly unfair and senseless. “This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.” Please fix this. Thank you, Jodi Nicholson 23541 Village Rd Unionville, Va 22567 (540)455-1979 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Chris & Susan Demko	1/4/2023 17:59	Tesla? Yes, the inclusion of Hybrids as eligible for $7500 credit when the actual fuel efficiency improvement is minimal, undercuts the purpose of this legislation, that being improving our climate and strengthening our nation's energy security. Additionally excluding Tesla's Model Y's 5 seat SUVs while including their 7 seat SUV appears to be purposely attempting to undercut Tesla's business as compared to the competition. More importantly, the Telsa Model Y is : 1. one of the most energy efficient vehicles in the world, far greater than most EVs 1. The most American-made car in the USA 1. The most popular EV in the USA Therefore to exclude the 5 seat SUV, which is the majority of Model Ys sold, will clearly hurts the intent of the legislation and will make it more difficult to reach the climate goals agreed to by the Biden Administration. Thank you for the opportunity to provide comment on this critical issue that affects everyone. Chris Demko Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Ronnie Denburg	1/4/2023 17:59	Besides our Tesla, we own a Prius Prime which we love! But anything above 28 miles, we burn gas, and we've burned lots on long trips. There is no way hybrids should get the full $7,500 unless you want hybrids to dominate since they are cheaper than all BEVs capable of long trips with good charging speeds. Perhaps they should get a third? or better yet, a prorated amount based on a medium level BEV having, say, a 60kWh battery. But a hybrid with only a 7 or 8 kWh battery getting the full $7,500? That's contrary to my understanding of the IRA's goal of getting rid of gas-burning vehicles. Here's a third way: Does the IRS have any idea what percentage of hybrid-cars' miles have historically been electrically powered? Perhaps apply that percentage to the $7,500. Actually, it should be a lower percentage since I would expect many of those now purchasing hybrids to do so just to get the $7,500, with little or no intention of using the battery. SUV BEVs You MUST publish your criteria for classifying cars as SUVs since it makes no sense to us, the public! Both the EPA and NHTSA classify the 5-seat Tesla Model Y as an SUV. So why doesn't the IRS? And no one seems to understand how adding a third row to the Model Y or adding AWD to an ID 4 turns these cars into SUVs. We demand clarity, consistency and fair play. Thank you. Sincerely, Ronnie Denburg Verona, NJ 07044
Chee L	1/4/2023 18:00	I am writing to express my frustration that the Model Y 5-seat vehicle is not included in the subsidy program. As a potential consumer of this vehicle, I was looking forward to the financial assistance that the subsidy would provide, and I feel disappointed that it is not available for the Model Y 5-seat option. I understand that the subsidy program has limitations and criteria that must be met in order for a vehicle to be eligible. However, I believe that the Model Y 5-seat option should be included in the program due to its fuel efficiency and environmental benefits. Not only would this vehicle reduce my personal carbon footprint, but it would also contribute to the overall goal of reducing greenhouse gas emissions and improving air quality. I respectfully request that the IRS reconsider its decision to exclude the Model Y 5-seat option from the subsidy program. Thank you for your attention to this matter. Sincerely, Chee Law Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Hill, Bernard	1/4/2023 18:03	The EV tax credit incentives should apply to the full range of electric passenger (non-commercial) vehicles assembled in the United States. The contrived restriction of (6,000 lbs.) on the lower gross vehicle weight is absurd. The Tesla 7-seater Model Y should qualify for the tax credits even though the dual-motor Model Y has curb mass of only 4,403 pounds. It's common sense that lighter vehicles will get better mileage than those weighing over ten thousand pounds. Bernard Hill 1242 Belle Meade Road Bumpass, Va. 23024 bernie.hill@the-planet-earth.us

Name	DateTimeReceived	Body.TextBody
Lorenzo Gentile	1/4/2023 18:09	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. This does not seem fair given that that a hybrid Ford Escape PHEV and Jeep PHEV with a much smaller battery and electric range. Please correct this error while you still can to ensure that all electric vehicles can compete in the electric vehicle market. Thanks for reading, Lorenzo
CBS	1/4/2023 18:10	This makes no sense! Tesla has been the pioneer in EV technology. To not include them in the credit is to penalize them. I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Joanna Araiza Computer Business Service (409) 729-3693 Fax 729-3694
Nishant Zinzuwadia	1/4/2023 18:10	[illegible] it meets Assembly in US criteria. I am not clear whether I can get any tax credits when I file my 2022 taxes and I am not getting clear answer from my CPA as well. It would be really helpful if someone can clarify whether I am qualified for any benefits/rebates? Regards, Nishant N. Zinzuwadia 1-818-424-1108 > On Jan 4, 2023, at 14:42, Nishant Zinzuwadia <nnzinzuwadia@gmail.com> wrote: > > Comments on Expansion of EV Credits to most popular Models >> >> To whom so ever it may concern, here is my thought on recent EV credit definition mess by the government. >> >> As everyone knows that Tesla Model Y was the most popular EV in 2022 and excluding it from the credit based on the nuances of phasing out of credit based on old rule of number or cars sold or the date of purchase is absurd and will just discourage electrification of future of transportation. >> >> Everyone has been working hard to make their ends meet but some gets the benefit while other misses out due to politics even if they are doing the right thing should not be the intent of any government incentive and should treat all tax payers equally. >> >> Also, it is also not fair to define these as credits and should have been defined as flat out rebates to really help the people during such difficult economic situations. >> >> I really hope all the elected officials get their act together and for once put politics aside and help public out by incentivizing everyone equally. >>
skyler packard	1/4/2023 18:13	To whom it may concern, Hybrid cars should not qualify for EV tax credits under the Inflation Reduction Act. Tesla Model Y and Ford Mach-E Mustangs should qualify as they are fully electric. Thank you for your time.
Tao Xu	1/4/2023 18:13	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Tao

Name	DateTimeReceived	Body.TextBody
Guy Beaver	1/4/2023 18:14	The Inflation Reduction Act has a stipulation where EV and Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Ryan Lambert	1/4/2023 18:17	Tesla Model Y 5 seater should be included in this tax credit. I don't' drive a Tesla nor do I wish to purchase one, but you guys seem to have a pretty clear bias against TSLA or something. Having weight as a minimum weight criteria for a tax credit disincentivizes the making of efficient cars. It's laughable. When you drive up a hill, a heavier car requires more energy. This is so disappointing, what is happening to our institutions? :(-- Ryan Lambert Data Scientist Padex.io<http://Padex.io> - AI powered document parsing Follow me on LinkedIn<https://www.linkedin.com/in/ryanglambert/> or Twitter<https://twitter.com/Ryan_G_Lambert>
vincentimes.69@laposte.net	1/4/2023 18:18	Incentives for EV must be given to all EVs, period. Whether they're compact cars, trucks or SUVs, EV still pollutes zero. So are we aiming at a better environment or we prefer politician shenanigans? Hybrid vehicles should get a lesser incentive. Fossil fuel vehicle should get nothing. As simple as that.
David Forsberg	1/4/2023 18:18	The Inflation Reduction Act has a stipulation where EV and Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto

Name	DateTimeReceived	Body.TextBody
Helen Zhang	1/4/2023 18:18	It just happened yesterday. At the SF coast line, a Telsa model Y plunged 200+ feet off cliff, and all 4 people survived. Before that, 9 cars had similar accidents and none survived. Rescue workers were amazed by the miracle. It doesn't make sense not including such a safe full EV car in the list. We need to support the good manufacturer, not punish them for their good quality. Thanks for accepting comments. Helen
Narendra Parekh	1/4/2023 18:19	All variations of Tesla Model Y should be considered as SUV and qualify for a higher price limit of $80,000. The very purpose of the EV Tax Credit is to encourage sales of more efficient EV vehicles. Narendra Parekh 13718 Copper leaf Ln, Charlotte, NC 28277 (704)249-5724
Vishakha Patel	1/4/2023 18:19	Hello IRS, I am writing this email to express my frustration regarding EV tax credit, it's not appropriate to consider a full $7500 tax credit for a hybrid vehicle which has only ~25Miles EV range while eliminating TESLA model Y & Ford Mustang Mach-E which has ~250miles of EV range. As a taxpayer I believe tax credit should be pramote Most efficient EV not a gasoline hybrid. I urge the IRS to reconsider this decision and ensure that tax incentives are fairly applied to Electric vehicles. Thanks & Regards, Vishakha Patel
Jack Hodges	1/4/2023 18:21	The Teslaverse is aflutter regarding the recent announcement that the Tesla Model Y will not be considered an SUV by the U.S. Government under the IRA that is taking effect this year. I happen to own both a Tesla Model 3 and a Tesla Model Y and I have a Tesla Cybertruck reserved. I bought the Model Y because I had an aging Lexus RX 450H (my second Lexus RX hybrid) and the Model Y doesn't have the range I want but it actually has more cargo space than the Lexus and the towing capacity is also greater. So I cannot understand how it is that only the 7-seat Model Y would fulfill the SUV requirements under the IRA unless it is either a mistake or, worse, a political decision. I myself do not expect any rebates for my Cybertruck but I do think that this program should be done with our heads twisted on straight. All Tesla Model Ys are SUVs, clear and simple. Here are my suggestions: For consumer rebates: - Rebates should be based on the percentage of the vehicle's range that are supplied by battery. Thus pure EVs would be eligible for the full rebate and hybrid vehicles would be eligible for a percentage of the full rebate. For example, my Lexus RX 450 could not actually run on battery alone for more than 1 mile (according to the Lexus manual) and my range was about 420 miles. As a result, it would not make sense for me to even apply for a rebate for that vehicle. For a plugin like the Toyota Prius V that gets 25 miles of pure battery range out of a possible 640 the eligibility would be 4% of the total rebate (assuming that all other requirements are met), or $300. This is really the only way to encourage the transition to sustainable energy in vehicles. Anything else is really not an improvement. Another possible way to look at it would be the percentage improvement in the vehcle's EPA estimate of MPG. My 2012 Lexus had an average EPA MPG of 31 and the non-hybrid's EPA MPG was about 28, so a 10% improvement. One could argue that that 10% improvement is moving the needle so 10% of the total allowable rebate would be reasonable, or $750. I cannot see any other ways of calculating hybrid rebates that is reasonable. - I am not sure how I feel about companies that build the cars in other countries complaining that they cannot participate in the IRA and threatening to sue the U.S. or retaliating with tariffs or other policies. I would like to believe that our government wrote a bill that covered the logistics as well as the goals it intended to achieve. If one of our goals is to further American independence from oil then getting more electric cars on the road is the primary way to achieve that and where the cars are built is of lower priority. If we want to increase jobs in the U.S. then, sure, mandate that the cars are manufactured here. But if that is important then we have to enforce the provisions of the bill uniformly and deal with the repercussions. For electification infrastructure:
johns gresham	1/4/2023 18:22	The inclusion of the Jeep and other plug-in hybrids with very small range of electric power and the simultaneous exclusion of the Tesla Model Y is a huge mistake. It rewards auto manufacturers to continue to make hybrids and NOT for them to switch to fully electric vehicles. It also appears to be favoring auto manufacturers that donate to Biden. The 7,500 rebate should include the most American, and most efficient electric vehicle, the Tesla Model Y. This is a huge error and mistake on the policy makers for this policy. Best, Johns Gresham
amishi parekh	1/4/2023 18:23	The very purpose of the EV Tax Credit is to encourage sales of more efficient EV vehicles. So, all variations of Tesla Model Y should be considered as SUV and qualify for a higher price limit of $80,000. Amishi Parekh 13718 Copper leaf Ln, Charlotte, NC 28277 (704)996-2985

Name	DateTimeReceived	Body.TextBody
Susan Kamins	1/4/2023 18:23	Dear IRS EV Tax Credit Regulators: My understanding is that Tesla Model Y 5 seat configuration does not qualify for the new EV tax credit due to its lighter weight. This makes no sense as it is a net positive for a vehicle to be lighter weight and more efficient. Tesla should not be penalized for this advantageous engineering accomplishment. Regardless, it makes no sense that this fully electric family friendly vehicle should not qualify. It is not a high end sports luxury car. Please revise the list of vehicles to include the Model Y to help lower middle class buyers like me. Redoectfully, Susan Kamins
Narendra Parekh	1/4/2023 18:24	All variations of Tesla Model Y should be considered as SUV and qualify for a higher price limit of $80,000. The very purpose of the EV Tax Credit is to encourage sales of more efficient EV vehicles. Narendra Parekh 13718 Copper leaf Ln, Charlotte, NC 28277 (704)249-5724
Leland wei	1/4/2023 18:24	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. On the other hand, I feel it does not make sense to include some of the hybrid (ie not pure battery electric vehicles), since these cars, unlike Tesla cars, are not efficient at all, against the purpose of this legislation. Thank you. Leland Wei
Marc-Andre Chartrand	1/4/2023 18:26	I strongly believe the Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit. It makes no sense that it is not compared to ID4. Please adjust accordingly _____ Marc-Andre Chartrand C: 972-816-2844
Robert Serpa	1/4/2023 18:27	Tesla Model Y 5 seater should be properly categorized as an SUV , as it demonstrates safety and engineering advances that achieve all goals stated. Your current classification is a disservice to the American People. Robert Serpa
Randy Krallman	1/4/2023 18:28	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Sincerely, Randy Krallman
Taylor Rice	1/4/2023 18:28	Hello! Please change the categorization of the Tesla Model Y to be an SUV no matter how many seats it has. This is clearly an SUV and is bigger than some the 5 seater-SUVs that currently qualify. This doesn't make any sense. Why would you discriminate against the most American made car? Seems fishy to me. Also why are hybrids allowed? They are not EVs, hybrids are in efficient gas cars. You should change it to where hybrids don't get any tax credit. This is 100% a waster of tax payer money. If you want to incentivize Americans to buy American EV's then please change the Tesla model Y categorization. Thank you Taylor -- Taylor Rice Outside Sales Mill Creek Lumber 918-370-7396

Name	DateTimeReceived	Body.TextBody
Hussain Sheikh	1/4/2023 18:29	I am writing to express my support for the EV tax credit and to share my thoughts on the qualifications for the credit. As a taxpayer who is interested in electric vehicles, I believe that the Tesla Model Y 5 seater should be included in the qualified vehicles for the credit. The Tesla Model Y 5 seater is a highly efficient and environmentally friendly vehicle that meets the criteria for the EV tax credit. Its all-electric drivetrain and advanced battery technology make it a perfect candidate for the credit, and its inclusion would help to promote the adoption of electric vehicles and reduce greenhouse gas emissions. I find it unreasonable that the Tesla Model Y 5 seater is not eligible for the credit from the beginning. Other vehicles that are similar in size and performance, such as the Ford Mustang Mach-E, are eligible for the credit. I believe that the qualifications for the credit should be aligned with the goals of the credit, which are to promote the adoption of electric vehicles and reduce our reliance on fossil fuels. I hope that the IRS will consider my comments as you review and update the qualifications for the EV tax credit. Thank you for the opportunity to share my thoughts on this important issue. Sincerely, Hussain Sheikh
Randy Krallman	1/4/2023 18:29	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing an electric vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Sincerely, Randy Krallman
Larry Miloshevich	1/4/2023 18:32	Regarding the rules governing tax credits for the purchase of electric vehicles A great deal of taxpayer money was allocated to stimulate the uptake of electric vehicles toward transitioning from polluting internal combustion vehicles. It is a tragedy that, unless the IRS makes sensible changes, much of this money will be wasted and in fact will be counterproductive by subsidizing the exact opposite of the intent of the IRA, namely by promoting the purchase of polluting internal combustion vehicles while eliminating true electric vehicles from the qualification list. Please salvage these taxpayer funds and change the tax credit qualification rules to be effective. Details follow. I was appalled to learn that 2 absurd things appear to currently be true: 1) numerous gas hybrid vehicles with a tiny amount of all-electric range and a low mpge are eligible for the full $7500 tax credit, and 2) a fully-electric Tesla Model Y 5-seat SUV (the car that I own) is not eligible for any tax credit. The impact of this absurdity is that my tax dollars are subsidizing new gas vehicles that will be contributing to pollution and climate change for the next 20 years, while a true clean electric vehicle like my Model Y is punished and its sales are decreased due to the ridiculous determination that this is not a true SUV because it is a few pounds under an arbitrary weight limit. Hmmm, who came up with the weight limit, and why? Again, this is the car that I drive, and I can attest with 100% certainty that it is an SUV, and the fact that Tesla can produce a mass-efficient EV should be applauded rather than punished. BOTTOM-LINE CONCLUSION: It would be far better for both taxpayers and the environment to scrap the whole EV tax credit program than to proceed with the current absurd rules. However, that would not be my preference, as the goals of the IRA are laudible and important. It would make more sense to comply with the intent of the Act and modify the rules to: 1. Eliminate (or drastically reduce) tax credits for gas hybrid vehicles. One way to do this would be to make the tax credit proportional to mpge for vehicles with mpge below some threshold (for example, 100 mpge). But preferably, gas hybrids, which represent a phase that may have once served a purpose but that time has passed, receive no tax credit. 2. Don’t punish mass-efficient SUVs like the Model Y 5-seat version. This is the type of EV that we need more of, and it is the type of EV that the Act was intended to subsidize, namely clean cars. If the IRS wants to have income limits so that rich people don’t get subsidies, that’s fine with me.
John Lynch	1/4/2023 18:33	I am writing to express my strong feeling that the Tesla Y should qualify for the same tax credits that other small SUV's enjoy. It is more efficient, better for the environment and gets far better mileage than hybrids that do enjoy the tax credit. It seems odd that the Tesla should be excluded from the credit because of being too light and efficient. That seems to be an arbitrary criteria that should be waived in TESLA's case. Respectfully, John Lynch Mooresville, NC 704 231-9794

Name	DateTimeReceived	Body.TextBody
Bradley Shammam	1/4/2023 18:35	Dear IRS, The Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) seems to not jive with the primary purpose of the IRA. All Tesla vehicles should be eligable for the full $7.5k credit. They are the leader, they are the only company with all vehicles in the United States are American Made. How is it possible that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery, nearly no electrical range are eligible for the full credit? The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease, and any vehicle that is not fully EV. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. It's even more important that 100% of those tax dollars are working for the same people who gave those tax dollars. Someone started a Change.org petition on this as well. Petition · Fix the Inflation Reduction Act EV Tax Credit · Change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290938804&utm_campaign=signature_receipt&utm_medium=twitter&utm_source=share_petition> [https://assets.change.org/photos/1/nf/oy/SlNFoyveePmRsbH-1600x900-noPad.jpg?1672607150]<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290938804&utm_campaign=signature_receipt&utm_medium=twitter&utm_source=share_petition> Fix the Inflation Reduction Act EV Tax Credit - change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290938804&utm_campaign=signature_receipt&utm_medium=twitter&utm_source=share_petition>
Richard White	1/4/2023 18:35	Dear IRS, I am writing to express my concerns about the Tesla Model Y being excluded from the $7,500 tax credit and ironically including hybrids some of which only have about 20 miles EV range. Anyone can clearly see that Tesla's mission is good for the US and the world. They idea of price caps make little sense in general as the incentive is designed to push potential buyers into purchasing an EV. As a side note, the Model Y is the most popular and most American made vehicle. Thank You, Richard White, Vice President Westlake Glass Inc 2641 Townsgate Rd. Suite 500 Westlake Village CA, 91361 805-495-1522
Christopher Nickerson	1/4/2023 18:35	I have never written before, but I am writing to express my disappointment with the recent decision to exclude certain electric vehicles (EVs) from the federal tax credit qualification while incentivizing the purchase of hybrid vehicles. While I understand that the intention of the credit is to incentivize the purchase of more environmentally friendly vehicles, I feel that the decision to provide a credit for certain hybrid cars with gas engines, some of which are highly inefficient (getting only around 25 mpg), while excluding EVs such as the Tesla Model Y, is unfair. The Model Y is one of the very safest cars on the road and performs all the necessary functions of any SUV. However, it is apparently not considered one despite being functionally equivalent to any SUV on the road and having the necessary form factor. Why must a sport utility vehicle meet a certain weight threshold to be classified as such? Incentivizing consumers to purchase hybrids with internal combustion engines over certain electric vehicles is the wrong decision and goes against the apparent intention of the bill. This will unnecessarily hinder our transition to more environmentally friendly transportation. I hope that the IRS will reconsider this decision and include all EVs, including the Tesla Model Y, in the federal tax credit. Please allow a fair playing field for all of our American automakers. Please fix this. Thank you for your time. Sincerely, Chris Nickerson
nick parasiris	1/4/2023 18:37	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning Thank you, Nick Parasiris nickparasiris@hotmail.com 514 573-5825

Name	DateTimeReceived	Body.TextBody
edward.hunt@hedgerow.co.uk	1/4/2023 18:38	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy or its taxpayers to do so. If your aim truly is to advance the green agenda, then to include gas cars and exclude pure electric vehicles is completely laughable and the world is absolutely laughing at this 'Democratic' sham! Shame on you all! Edward Hunt
Stanley Nasraway	1/4/2023 18:38	The tesla Model Y 5 seater should be included in the EV credits and it is silly that it's not from the beginning. Stanley A. Nasraway, MD -- Professor, Surgery, Medicine, Anesthesiology & Perioperative Medicine Tufts University School of Medicine Boston, MA.
Larry .	1/4/2023 18:39	The Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. This vehicle should qualify before any hybrid car as it is far more efficient. Please review the criteria for the credit and ensure this car and other similarly priced vehicles (i.e. Ford Mach-E) qualify for the credit. Get Outlook for Android<https://aka.ms/AAb9ysg>
Gregory Schleck	1/4/2023 18:40	Dear IRS, how does this make sense? Please fix ASAP! A recipe for misaligned incentives: Take 1 ICE SUV Add $2,500 of batteries (for a whopping 21 miles of electric range) Get a $7,500 subsidy (Meanwhile a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough") Sent from my iPhone
David McDonald	1/4/2023 18:42	Regarding your EV credits for Tesla Model Y and Ford Mach E not being considered as SUVs. I have the following comments: 1. It goes against common sense and other federal SUV classifications for these two vehicles to be labeled sedans. 2. 2. The only noticeable reason is that they are not a few centimeters higher off of the ground. With a larger tire, these vehicles would qualify. 3. Excluding these cars for this reason is contrary to good public policy. Being lower to the ground makes the vehicle much more efficient and saves a lot of energy. This policy is toxic to both pollution and energy dependence. 4. This policy is contrary to Congressional intent. The IRS should expect a large number of lawsuits as this policy will be challenged in every district and tax court. The IRS is over stepping its authority, and we taxpayers will not permit this without an extensive fight. 5. The public has always perceived these vehicles as SUVs or crossover SUVs. These vehicles are utilized in camping and outdoor activities on a regular basis. They are also more suited for SUV use than other vehicles you have approved. 6. Congressional correction. We will lobby our congress representatives to fix this regulation. Both American Unions and other blue collar workers have a vested interest to fix this ASAP. 7. American made. The Model Y is the most American made and one of the three safest vehicles on our highways. These vehicles represent the true spirit of what congress wanted to support in the IRA. I hope the IRS will fix this ASAP so we do not have to waste valuable resources to force the IRS to do the right thing. Sincerely, David McDonald, CPA 214-642-9816
Daniel Van Schaik	1/4/2023 18:42	Hi, I'd like to request that you reconsider your selections for what vehicles qualify for the $80,000 SUV MSRP cap. There are large inconsistencies in the vehicle classifications. The Model Y 5 seater not being classified as an SUV while other vehicles are classified as an SUV (with 5 seats) is very odd. Please reconsider to truly help fight climate change due to Tesla's higher EV production capacity relative to other OEMs. Thanks, Dan Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
William Norman	1/4/2023 18:44	selectively excluded many Tesla Model Y and Mustang Mach-E vehicles from the program. I have been watching the manner in which Congress cherry picks around specific brands and models, but this latest round is just blatantly directed at excluding Tesla buyers from rebates and incentives. Purposefully excluding Tesla products is an example of government malfeasance and abuse directed at one specific manufacturer and deserves a Congressional review to determine if there is any corruption involved. Regards, William Norman H (631) 364-9181 C (910) 322-2427
eric paulson	1/4/2023 18:45	To whom it may concern, I am writing to express my concern that the Tesla Model Y 5 seat all electric vehicle does not appear to be eligible for the $7500 tax credit and $80k purchase price cap. I currently own this vehicle and purchased this all electric SUV for its high range and especially for its safety. This is an American made vehicle with exceptional safety ratings that is great for the environment. As a taxpayer I would be happy to help subsidize this vehicle so that others can be able to have one to help the environment, help achieve energy independence and most importantly provide a safe vehicle. I am dismayed that the $7500 credit will be applied to hybrid vehicles with poor range, small inexpensive battery packs and worse safety records. I hope you will consider the Tesla Model Y 5 seat for the full $7500 tax credit and $80k purchase price cap. Thank you! Eric Paulson Sent from my iPhone
Leo LeClerc	1/4/2023 18:48	credit. Another EV that doesn't qualify is the Ford Mustang MACH E, please change this. Really curious to know metrics the IRS used to determine what does and does not qualify as a SUV. Thank you for your time.
Gene Radzik	1/4/2023 18:48	To: Douglas O'Donnell, Heather Maloy, William M. Paul, Erin M. Collins, Andy Keyso, Ken Corbin, Terry Lemons, and Valerie Gunter. Dear IRS leaders, The intention of the Inflation Reduction Act's EV (electric vehicle) incentives is to encourage Americans to buy the most efficient and cleanest American-built vehicles is lost in the IRS classification of qualifying vehicles. Several of the world's current cleanest and most efficient American-built vehicles have not qualified, while several hybrid vehicles (both foreign built and domestic built) are being qualified which also happen to be some of the least clean or efficient options for Americans to consider buying. This is a request to you to update the IRS-qualified 5-seat SUV vehicles which are considered SUVs by the EPA for all pure electric (BEV) vehicles within the MSRP price qualification of the IRS, and not disqualify such clean and efficient vehicles from American consumers. Examples: While the IRS has not qualified the Tesla Model Y 5-Seat configuration as a qualifying SUV - both US government agencies the EPA and the United States Department of Transportation - NHTSA classifies all Tesla Model Y vehicles including the 5-Seat configurations as an SUV: https://www.nhtsa.gov/vehicle/2021/TESLA/MODEL%252520Y%2525205-SEAT/SUV/AWD%252520Later%252520Release EPA's SUV classified/categorized vehicles; https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=1&year1=2022&year2=2023&mclass=Sport%20Utility%20Vehicles&srchtyp =newMarket&pageno=1&rowLimit=50 EPA combined city/highway ratings. (NOTE: Tesla have 3 vehicles listed in the top 10 vehicles ranked by the EPA)
Tung Dao	1/4/2023 18:49	Hi, Ford Mach E & Tesla Model Y are two of the best BEV SUV one can buy today. The way electric cars are made efficient is by reducing the weight of the car. This increases the efficiency of the battery and the range. Not qualifying Ford Mach E & Tesla Model Y due to weight limit is an absurd application of the IRA credits when these credits would be made available to hybrid SUVs with minimal battery size which in fact pollute the air. Additionally, EPA classifies both of these cars as SUV for additional reference. Thanks, Tung Tung X. Dao Weather service for photographers [Logo] <https://escaype.com/> Escaype<https://escaype.com> | co-founder San Francisco Bay Area, CA 408.892.1302 tungxdao@gmail.com<mailto:tungxdao@gmail.com> [Banner]<https://escaype.com>

Name	DateTimeReceived	Body.TextBody
jim.hale@comcast.net	1/4/2023 18:49	Andres Garcia, Please correct the list of vehicles that qualify for EV tax credit to include the Ford Mustang EV and Tesla Model Y 5-seater. NHTSA and EPA both recognize these as SUVs. In addition, there should be a minimum fuel efficiency of 50MPG or 50MPGe. Many vehicles on your list only get 20-30mpg. Jim Hale 123 Antler Run Kingsland, TX 78639
Flaviu Miron	1/4/2023 18:50	follow trivially: 1. Cars with less than a reasonable battery range (ex 80-100 miles) should not be subsidised under any circumstances. A Jeep with a battery that provides 20 miles of electric driving is a not an EV. Subsizing these might genuinely have the opposite intended effect. 2. The SUV designation should be consistent for a given car model; the color of the paint, the presence or lack of leather inside, or whether it has a 5 seat layout or a 7 seat layout shouldn't matter. It's absurd that the Tesla Model Y 5 seater isn't an SUV and the 7 seater is... It's the same car, with more storage space available since there's 2 seats missing.
Dave Wolf	1/4/2023 18:52	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows)
Albert Cho	1/4/2023 18:52	I am an EV owner and a US citizen, and I would like to provide feedback on the IRA EV tax credit. While I think it's great that the government is promoting the push to electrify our vehicle fleet, I believe it's unfair to exclude certain vehicles like the Tesla Model Y 5-seater and the Ford Mach E from being classified as SUVs even though they are both classified as SUVs by other entities like the EPA. Additionally there are other "clean" SUVs, like the Jeep Wrangler with merely 21 miles of EV range, that qualify for the full $7500 credit with the SUV classification. I believe this discrepancy violates the spirit of the IRA and hurts our efforts to push toward sustainable transportation. Please consider revising the SUV classifications to make it fair to all EV manufacturers and actually help the US transition to sustainable transportation. Thank you, Albert
Pu Zhang	1/4/2023 18:55	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Paul Zhang

Name	DateTimeReceived	Body.TextBody
Isa Z	1/4/2023 18:58	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Mei Zheng
Kimberly Freiburger	1/4/2023 18:59	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. I believe it is important that we make every effort possible to incentivize and encourage the mass adoption of electric vehicles, while eliminating subsidies and financial support for the destructive fossil fuel industry, which has largely operated with impunity while striving to increase their profits at the expense of our environment and health. So, while I am pleased that the federal government continues to work on incentivizing and promoting the transition to electric vehicles, the most recent outline is incredibly flawed with regards to the reckless inclusion of plug-in hybrid vehicles and the baffling inconsistencies of the SUV classification. It is completely unacceptable that the incentive includes plug-in hybrid vehicles, such as the 20MPGe Jeep Wrangler, while excluding the top selling pure EV Tesla Model Y, as well as the Ford Mach-e. Plug-in electric hybrids are a half measure solution and reduce focus on actual investments in advanced technology for future powertrains. The eligibility of a $7500 EV tax credit for a plug-in hybrid vehicle allows automakers to continue to put off necessary innovation that will lead to real solutions. Time and time again, legacy automakers have lobbied to stall the transition of full electrification in order to operate within the same comfort zone of manufacturing and profit margins that ICE vehicles have historically brought them. Plug-in hybrids may lie within their comfort zone, but it is not good enough for a nation suffering from a climate crisis. The purchase of such vehicles should not be encouraged and portrayed on similar footing as fully electric vehicles. There is simply no comparison. It has been well documented that the true rate of emissions from plug-in electric hybrids are not fully known. Because the vehicle does not rely heavily on the battery capacity to operate, they are not routinely plugged in and utilized – which can lead to significantly higher levels of emissions. Plug-in electric hybrid vehicles represent decades old technology that does not adequately or seriously address the climate crisis. With the inclusion of such a vehicle in this proposal, one cannot help but question, "is the USA all in on plug-in hybrids, or all in on electric vehicles?" This credit is unjustifiably high given a hybrid has only (approximately) $700-$1000 worth of batteries in the vehicle. Comparatively, the Tesla Model Y with a range of 330 electric miles does not qualify based on IRS classification, despite being classified as an SUV by both the EPA and NHTSA. This
Saeed Sepasi	1/4/2023 19:00	To whom it may concern, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y (5-seat version). As a taxpayer and a concerned US resident, I believe that incentives should be directed toward promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. Sincerely, Saeed Sepasi -- Saeed Sepasi Assistant Researcher, GridSTART Hawai'i Natural Energy Institute University of Hawai'i at Manoa Office: (808) 956-0495
Ike	1/4/2023 19:01	The fact that a jeep with 20 mpg gets a 7500$ credit and a tesla Model Y with 113mpge fully electric gets 0 dollars is absolutely insane This absolutely cannot be allowed to happen I am a us citizen This new tax credit will be horrible for the environment!! - Isaac Smitheat Reed From mississippi

Name	DateTimeReceived	Body.TextBody
Beck Iverson	1/4/2023 19:02	The model Y should be included. It’s a bit stupid that foreign made cars, which are significantly more dangerous to pedestrians, and only have 23 miles of electric range get tax credits, but not the model Y. I very much appreciate seeing this rectified. Thank you.
Doug Bazarnic	1/4/2023 19:03	To whom it may concern, I find it ironic that the IRS seems to be going against the purpose of the bills intent, EV Tax Credit, when the IRS disqualifies the Ford Mach-E, and the Tesla Model Y 5 seater by not calling them an SUV, when according to the EPA & NHTSA they are. They are not “OTHERS” or Sedans. Please fix this oversight. Thanks, Doug Bazarnic
Ike Reed	1/4/2023 19:05	OMB Control No. 1545-2137 The fact that a jeep with 20 mpg gets a 7500$ credit and a tesla Model Y with 113mpge fully electric gets 0 dollars is absolutely insane This absolutely cannot be allowed to happen I am a us citizen This new tax credit will be horrible for the environment!!
Mollie Reed	1/4/2023 19:05	The fact that a jeep with 20 mpg gets a 7500$ credit and a tesla Model Y with 113mpge fully electric gets 0 dollars is absolutely insane This absolutely cannot be allowed to happen I am a us citizen This new tax credit will be horrible for the environment!! Mollie S Reed 601-540-6023
Gurpreet Singh	1/4/2023 19:06	I find it unfair that the model Y does not qualify for the tax credit because it is a couple pounds short of the required weight limit. If Tesla is able to bolt on a little extra weight or if there’s some sort of understanding that you can come to so that the model Y would be eligible would be best in my opinion. I am wanting to purchase a model Y in the upcoming year as long as the EV tax credit for 7500 based on the weight makes it eligible. I understand the weight limit rule but if there’s some work around here that would be appreciated for consumers. Gurpreet Sent from my iPhone
Jon Lagrew	1/4/2023 19:07	cleaner vehicles. The inconsistencies around what qualifies for $55k cap and $80k cap is very confusing for everyone. A 5-seater Tesla Model Y qualifying for $55k cap and a 7-seater Tesla Model Y qualifying for the $80k cap is ridiculous. I've seen that the reason is because of the weight for the 5-seater? If this is true, then this is a very punishing thing for Tesla because all manufacturers of EVs should be cutting weight to be more efficient which will be more environmentally friendly. If you care about the spirit of the IRA's tax credit which is to build a better USA and reduce carbon emissions, then there shouldn't necessarily be a weight limit cut-off. It should be more clear what a sedan is and what a SUV is. You don't want manufacturers adding more weight to qualify for this credit. I like that you (IRS) published these in a table on the website and are asking for input, but there has to be a better way to be more consistent and ensure that it is fair to everyone. Thank you, Jon Lagrew
F	1/4/2023 19:08	Tesla Model Y is an SUV. Best, Xuanhong
Jason Baudreau	1/4/2023 19:08	I would like to add my voice in feedback requesting the IRS to reconsider qualification criteria for electric vehicles qualifying for incentives under the Inflation Reduction Act (IRA). I have been following the EV industry very closely for 5+ years and feel that I have a good grasp on the merits of pure electric power trains vs. hybrid power trains which require both battery and internal combustion engines. In particular, I believe vehicles like the Tesla Model Y and Ford Mach-E, which only qualifies for incentives currently under the IRA if they have 7 seats, are among the most energy efficient vehicles in the automotive market. As a taxpayer I am incredibly frustrated and discouraged to see the majority of variants (those with 5 seats) be excluded from this incentive while other, less energy efficient and less made-in-America models, do qualify. I’m asking for consideration of vehicles including Tesla Model Y and Mustang Mach E to be included in IRA $7500 incentives. Thanks for your consideration. Sincerely, Jason Baudreau 10 Korinthian Way, Andover MA 01810 -- -Jason
Salim Hajj	1/4/2023 19:09	Hello IRS I really respect you and concerned about you being biased or discriminate, in that purpose I think that Tesla model Y should be included in the EV TAX credit and it's so unreasonable and unacceptable to exclude Tesla vehicles from the EV tax credit. Thank you.
Patrice Galliath	1/4/2023 19:09	It is absolutely ridiculous that Tesla Model Y 5 seater is not eligible for the EV tax credit !!! There are just a small handful of cars in America that have the potential to do more for air pollution reduction and this is one of them. You should find a way to support it, and not exclude it from the list. FIX THIS !!! Patrice Galliath

Name	DateTimeReceived	Body.TextBody
Alex Kruse	1/4/2023 19:12	Regarding the Qualified Plug-in Electric Vehicle Credit, I wish to share my opinion that the vehicle qualifications for eligibility for this credit do not appear consistent with the purpose of the Inflation Reduction Act bill. Is the purpose of the bill not to incentivize production and sales of electric vehicles in the United States? Then why is a plug in hybrid that gets a 20 mile electric only range and otherwise 20 mpg fuel economy eligible with an $80k cap, while numerous other cheaper, fully electric, and American Made SUVs are not qualified? So a Tesla Model Y 7 seater qualifies as an SUV while the 5 seater doesn't, simply because the 7 seater has a higher occupancy weight rating?! There's barely any difference between those vehicles..to classify one a sedan and the other an SUV is mind boggling. Why even have 2 separate caps? ($55k and $80k) I personally think electric vehicles have moved way beyond needing assistance to sell well and that this credit is completely unnecessary. But since it's here it might as well be granted fairly and consistent with the purpose of the bill. I appreciate any time taken to consider my email. Thank you.
Nathaniel Hauser	1/4/2023 19:12	I was excited for these tax breaks because i wanted to buy a model Y from Tesla Motors. I see the 5 seat variant does not qualify. I really dont see how this should be the case
Charla Carroll	1/4/2023 19:13	Dear Sir or Madam, It’s obviously hypocritical and ridiculous that variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs. Change this bureaucratic bullshit ASAP Yours very truly Charlene Carroll
John Morrison	1/4/2023 19:14	The IRS should classify an SUV based on its cargo volume and no other criteria. Certainly ground clearance and weight have no place in a discussion around hyper efficient vehicles. Those features make vehicles less efficient which is at odds with the purpose of the rebate program. Please apply some basic logic and rethink your approach to classification.
Arthur Zavala	1/4/2023 19:15	I’d like to comment that it makes no sense that a hybrid car would get full EV tax credit, yet a fully electric car (like Tesla Model Y - 5 seater) would not qualify. Makes no sense. Seems arbitrary at best, and disingenuous at worst. Arthur Zavala II 6739 Sherwood Dr La Verne, CA. 91750
albertson5@mstar.net	1/4/2023 19:21	Internal Revenue Service P)lease accept this as feedback regarding OMB Control No. 1545-2137 Tesla Model Y and Mach-E, are formally classified as “Small Sport Utility Vehicles” by the EPA. The IRA does not recognize these as small SUV. The IRA needs to accept the vehicle classification published by the EPA. The intent to encourage adoption of electric vehicles is being defeated by the illogical IRA classifications. This is seriously wrong and promotes the reputation of a corrupt government. Very selective prejudice to exclude obviously qualified models. Paul Albertson [cid:image001.png@01D9204B.3BA7A9A0]
Brent Duckworth	1/4/2023 19:22	I live in Denver where we have air quality issues and where Tesla has a very good charging network. I think the Model Y 5 seater would be my best choice. Thanks for reading this. brent Brent Duckworth brent3306@gmail.com<mailto:brent3306@gmail.com> "Expect Excellent Service" 970-231-3782
Matthew Anderson	1/4/2023 19:23	The rules concerning the IRA EV tax credit were publicized recently, and I would like to make a comment on the effect of these rules. This EV tax credit is meant to incentivize the average US consumer to get behind the wheel of a new electric car that is built in the United States. However, right now these rules are incentivizing individuals to purchase a gas-powered car that gets 20 MPG over an EV that is 5x more efficient. This makes absolutely no sense if the goal is to get people driving electric vehicles. I would think that the United States government would value an American car company that makes the best cars in the world right here in the US, but these rules seem to make it easier for people to not buy an EV but instead buy a gas-powered hybrid car. I respectfully request that the IRS reconsider the rules governing this tax credit to ensure that the Tesla Model Y and Ford Mustang Mach-E are all included in this incentive program. I desperately wish that the United States government valued the will of the people over bribes campaign contributions.

Name	DateTimeReceived	Body.TextBody
Gary Rittenbach	1/4/2023 19:24	IRS, The rules for EV tax credits are confusing and illogical. Assigning the Ford Mustang Mach E and the Tesla Model Y as a sedan when the manufacturers plainly state that they are SUVs. Because of the government's arbitrary assignments for tax credits, you end up with hybrid cars that still consume fossil fuels and have tiny batteries getting the full EV credit of $7,500. But full electric cars like the Model Y and Mach E are not eligible for any credit. Please simplify the rules and the take manufacturer's word that these cars are SUVs and everything will be easier to understand and you will help American EV manufacturers compete in this new EV landscape. Thanks, Gary Rittenbach P.S. I bought a Mustang Mach E GT in March, 2022 & will receive the full $7,500 EV tax credit this year. Getting the tax credit was a major consideration of what car to get. I hope other Mach E & Model Y owners will be able to do this also.
Russ Anderson	1/4/2023 19:25	I'm writing to comment about the $7,500.00 EV tax credit and how the vehicle list seems very strange to me. First off it's strange how some Tesla and Ford SUV models are left off the $80,000 list but similar sized hybrid vehicles get the credit. The reasoning I see seems to be the weight of the vehicle being below what you have set for an SUV rather than the vehicles classification from the EPA and NHTSA. It confuses me how we are trying for an EV transition but you are somehow deciding to punish efficient engineering that saves weight on the the vehicle and allows for longer range because of it. Second, plug in hybrid vehicles that have 20 miles of EV range or less is laughable. There should be a range minimum to qualify for this $7,500 credit that is more meaningful to the transition to green energy cars than this. I tho k the mark has been missed. There should be at minimum a 50-75 mile requirement and efficient gas mpg to qualify or this isn't helping the environment. Please strongly recoconaider how you are qualifying vehicles for this credit. It currently is not helping consumers or the environment in its current state. Thank you for allowing comment on the matter. Russ Anderson
Frederick Kieley	1/4/2023 19:26	It is outlandish that the Tesla model Y 5 seater is not included in “SUV” vehicles slated to receive a $7500 federal tax credit. Please amend this or offer reasoning explanation. Thank you, Concerned citizen Fred Kieley
peter cooperrider	1/4/2023 19:28	I request that you reclassify SUV's by volume rather than weight, and consider excluding sedans or SUVs that are plug-in hybrids from receiving the subsidy as they have very limited climate benefits. Specifically, all Tesla Model Y's and Mustang Mach E's should qualify as SUVs for the application of income tax subsidies for consumers. Thank you, Peter Cooperrider 11 Calle Loyola San Clemente, CA 92673
Levin Roethlisberger	1/4/2023 19:30	Dear IRS, I am writing this email to express my dissatisfaction with the Inflation Reduction Act, more specifically the rules on how electric vehicles are classified, for example the Tesla Model Y (5 seat version), which isn’t eligible to receive the $7500 credit. In my view, this is nothing less than pretty obvious corruption (Just need to take one look at hybrid vehicles with a tiny battery that do qualify for the full $7500 credit, even though they only have a tiny battery). The American public doesn’t accept this any longer. Do the right thing. Sincerely yours, Levin Röthlisberger
Gustad Mody	1/4/2023 19:33	I have been displeased to find out that tax credits are being provided to fossil fuel cars only because they have a small fraction of their energy use coming from electric. Comparatively, vehicles and manufacturer's such as Tesla who's entire auto line is fully electric, are restricted from these tax credits. I am a US taxpayer, and I am a purchaser of electric vehicles. It seems you're not appropriately promoting tax incentives to the most efficient an environmentally friendly vehicles. Please reconsider in giving Tesla vehicles, such as the model y the full benefit of tax incentives. And rethink if it is worth it to offer tax incentives for inefficient gas vehicles just because they provide a small amount of electric drive. This logic doesn't make sense. Thank you, Gustad Mody 973-879-8918

Name	DateTimeReceived	Body.TextBody
Tanveer Syed	1/4/2023 19:33	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I am writing to express dissatisfaction and disappointment with the Inflation Reduction Act rules on how vehicles are classified. We believe the spirit of the IRA law is meant to promote building infrastructure and adoption of clean energy vehicles by making them more affordable for consumers. So, it is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. As a consumer interested in purchasing a clean energy vehicle, it is disappointing that Tesla's Model Y 5 seater vehicle is not classified as a SUV and hence not eligible for the $80k limit. At the same time, we are shocked that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the SUV treatment and get the full $7.5k credit. We would greatly appreciate IRS's consideration to include Tesla Model Y's 5-Seater in the list of Qualified Plug-in Electric Vehicles of the Inflation Reduction Act Tax Credit of $7500 with a maximum limit of $80,000. Thank you, Sincerely, Tanveer
Caitlin Leuschner	1/4/2023 19:34	To whom it may concern, I would like to voice my objection to the Tesla Model Y not qualifying for the $7500 federal EV tax break. I ask that you reconsider and allow this vehicle to qualify alongside all other Tesla vehicles. Thank you Caitlin Leuschner
Russell Thompson	1/4/2023 19:35	Seems pretty ridiculous the Tesla model Y 5 and Ford Mach E 5 seaters don't qualify but PHEV's with very little electric range do. This should be corrected. It is a failure to the effort to address climate change. Concerned citizen, Rus Thompson Sent from my iPad
Annelle Smithhart	1/4/2023 19:36	OMB Control No. 1545-2137 Giving gas guzzler a 7500$ tax credit that only get 20 mpg and 21 miles of electric range is so unfair! The Tesla model Y getting no money even though it is super great for the environment is completely unfair and insane! This must be fixed asap!! From Mississippi!
Jeff Patterson	1/4/2023 19:37	Hello, I believe that the qualification for SUV for electric vehicles should take into account more than vehicle gross weight and passenger count. Since battery technology takes up a significant amount of weight to extend range other things should be included like epa vehicle distance divided by the passenger count to get a per person efficiency or something similar. Sent from my iPhone
Jim Smith	1/4/2023 19:39	I think it is extremely unfair that Tesla is being discriminated against in the Inflation Reduction Act's tax credit for EVs. It is also unfair that the IRS is not classifying the Tesla Model Y as an SUV, even though the EPA does. Sincerely, James Smith
April Weiss	1/4/2023 19:39	Dear IRS, I am a Tesla owner. I have another vehicle which is an ICE SUV. I would like to replace my ICE vehicle with a greener alternative, preferably a Tesla. The network for charging and safety are unsurpassed. The tax credit provides an incentive to move in a more greener positive direction. Without sounding critical, I hope that your team members will take a closer look at some of the qualifications outlined concerning the EV tax credit. For instance, the Model Y five seater does not qualify for the SUV credit where as the Model Y seven seater does. Both are SUV's. Seating capacity between vehicles and manufacturers appears to be inconsistent. This is probably an oversight, and at the very least, the IRS could provide an addendum. I look forward to an updated addendum. Thank You,
Mark Schaffer	1/4/2023 19:40	Mr. Garcia, This email is in response to the IRS's determination that the 2023 Ford Mustang Mach E (MME) is not an SUV, and therefore doesn't qualify for the $7500 EV tax credit if its MSRP is more than $55,000. Ford has been marketing this vehicle as an SUV since its inception in 2021, and still refers to it as an SUV on its website. Based on Ford's marketing & my budgeting limitations, I ordered an MME in August of 2022 factoring in the tax credit into my decision to order the vehicle. The MME I ordered is not expected to arrive at the local dealer until ~April 2023, so if you continue to classify the vehicle as not an SUV, I will have waited 7 months for a vehicle that busts my budget such that I'll have to cancel the order and find another electric vehicle that meets my needs within my budget. I ask you to reconsider the classification of the MME, classifying it as the SUV that it is. Thank you, Mark Schaffer

Name	DateTimeReceived	Body.TextBody
Shuang Gao	1/4/2023 19:46	I would like you to please review the SUV classification category of the IRA EV tax credit. It currently classifies many crossover SUVs and the 7 seat version of the Tesla Model Y as SUV, but not the 5 seat version of the Model Y. How can the same body type be considered an SUV and also not an SUV? It is inconsistent and goes against the goal of encouraging use of electric vehicles, due to other similar hybrid vehicles do qualify, even though they have very small batteries and are still polluting the planet. Thank you, Shuang Gao
Steve Bottle	1/4/2023 19:46	I'm commenting on the changes to the Inflation Recovery Act. I am disturbed that the most American made fully electric standard SUV (Tesla Model Y - 5 seat option)) is being excluded from the $7,500 EV tax credit qualifications. I think tesla Model Y 5 seater should be included. The Tesla Model Y (which I have owned since Nov 2020) is in my opinion an SUV. With the features of a 7 foot space, with the rear seats lowered, allowing for a fitted mattress and camp mode, which keeps occupants and a comfortable temperature overnight, it's much more a SUV than many combustion engine SUVs currently on the market (I also own a 2015 Subaru Forester SUV). The vehicle has over 300 mile range, is very efficient and with Tesla's excellent charging network is a great option for car camping. And to add to the story, the Tesla Model Y SUV is one of, if not the most safe car on the road. Please reconsider the requirement to include the Tesla Model Y 5 seater. Kind regards, Steve Bottle Bellingham, WA
Tracy Ngyuyen	1/4/2023 19:47	Sent from my iPad Begin forwarded message: From: Tracy Ngyuyen <tracynguyennwu@yahoo.com> Date: January 4, 2023 at 4:34:10 PM PST To: pra.comments@irs.gove Subject: OMB Control No. 1545-2137 Attention: Mr Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Ave NW Washington, DC 20224 Dear Sir, I am writing to express my concerns regarding the new tax incentive for EVs. As a tax payer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. I urge the IRS to reconsider the decision and ensure that the tax incentive is fairly applied to all electric vehicles, including 5 seat Tesla model Y. Sincerely, Tracy Nguyen Sent from my iPad
Dung Tran	1/4/2023 19:53	Internal Revenue Service Room 6526 Dear Sir, I am writing to express my concerns regarding the the new tax incentive for electric vehicles. As a tax payer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. I urge the IRS to reconsider the decision and ensure that the tax incentive is fairly applied to all electric vehicles, including 5-seat Tesla model Y. Best regards, Dung Tran Sent from my iPhone
Jason Evenson	1/4/2023 19:54	To whom it may concern: Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves this consideration. Sincerely Jason Evenson Colonel (Retired), USAF Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
smitch68@aol.com	1/4/2023 19:57	Dear Mr. Andres Garcia Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Please reconsider including the The Model Y all-wheel drive, long-range, and performance five-seat variants for the $7,500 federal tax credit. Thank you, Sincerely, Scott Mitchell - Registered Voter 987 Porchtown Rd. Pittsgrove NJ 08318 Mobile 215-266-7316 Sent from the all new AOL app for iOS<https://apps.apple.com/us/app/aol-news-email-weather-video/id646100661>
John Mason	1/4/2023 19:58	Model Y is large sport utility vehicle that is also the most American made auto. It is the most important American made automobile that can drive Ev adoption….which is the point of the IRA law. regards, John Mason N72W26978 White Pine dr Sussex, WI 53089 262-804-0313
Joe Rico	1/4/2023 19:59	it's unfair and Tesla should receive full insensitive Without the need or 3rd roll seats to quality, as equality to other crossover SUVs, specially as tesla is
Chip Atchison	1/4/2023 20:01	Please put classify the 5 site Model Y long range as a SUV qualifying for the $80k MSRP. Thanks, W. R. Atchison Jr.
Scott Mitchell	1/4/2023 20:01	Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Please reconsider including the Tesla model Y all-wheel drive, long range and performance five seat variants for the $7,500 federal tax credit. Thank you, Scott Mitchell Director of Operations - University City t 215.397.1598 m 215.266.7316 BRANDYWINE REALTY TRUST 2929 Arch Street | Suite 1900 | Philadelphia Pa. 19104 NYSE:BDN | www.brandywinerealty.com<http://www.brandywinerealty.com/> <http://www.brandywinerealty.com/>[Brandywine Realty Trust]<http://www.brandywinerealty.com/>
Cale Brock	1/4/2023 20:01	The Model Y 5 seater must be included. It is ridiculous that it was not from the beginning. Cale Brock
David Bower	1/4/2023 20:04	I think tesla Model Y 5 seater should be included and silly that it is not from the beginning
Michael Quash	1/4/2023 20:07	The Tesla Model Y is the number one selling EV in America and considered the most American car in the industry. The fact that the 5 seat Model Y doesn't qualify for the $7500 EV tax credit is a disgrace to the American public. Sent from my iPhone
Christopher Barry	1/4/2023 20:09	Hello, Can you explain the reasoning for the follow? Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, yet some vehicles that use fossil fuels will. On the surface, it doesn't make sense to me. Thank you, Chris

Name	DateTimeReceived	Body.TextBody
Michael Quash	1/4/2023 20:09	The Tesla Model Y is the number one selling EV in America and considered the most American car in the industry. The fact that the 5 seat Model Y doesn't qualify for the $7500 EV tax credit is a disgrace to the American public. Sent from my iPhone
Jacobo Páez	1/4/2023 20:14	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely,
Charles Bugg	1/4/2023 20:14	I object to the exclusion of the 5-seat Tesla Model Y from the SUV tax credit. Five seats are very common in SUV's. I currently have a Lexus RX350 and a Chevrolet Tahoe, both of which are SUV's with only 5 seats. Previously I had a Chevrolet Suburban, which was also a 5-seat SUV. I strogly urge you to include the 5-seat Tesla in the SUV category for tax credits. Thank you. Charles Bugg 303 Dexter Ave Birmingham, Al 35213
mike2005 theamatos.com	1/4/2023 20:15	Thank you for accepting public input on this. Much appreciated. To be consistent, can you please use the EPA definition of an SUV? More fair, eliminates the temptation to doctor the definition to create advantages. Second, for hybrids, please only award the same percentage of the credit as the electric portion of the vehicle contributes to its range. If it contributes 40 miles of 400 miles of total range, the credit should be 10%($750). Thank you for considering. Mike Amato
Dean Brooks	1/4/2023 20:15	Hello, I believe the Tesla Model 3 and Model Y vehicles should *both* be included in the new IRA tax credit. Tesla is one of the largest innovators of electric vehicles, not just in range and technology, but also safety. My understanding is that the goal is to help reduce emissions, reliance on oil, and to move to an all-electric future. It's my opinion that Congress' intent is to further these goals and eliminating the best selling EV vehicle in many states goes expressly against their intention. Please reconsider and make sure these models are included, especially the Model Y, in the new credit program. Thank you, Dean Brooks Louisville, KY
vincent spinella	1/4/2023 20:17	Hello, I hope this finds you well. I wanted to voice my concern over the Tesla model Y not being included in the federal tax incentive. Specifically a popular configuration of the 5 seat variant which comes in over 55k usd. Why was this variant excluded? Thanks for your time, Vinny [https://surfct.com/wp-content/uploads/2022/06/e-signature-Vinny-Spinella.png] Vinny Spinella Design & Technology Team [https://surfct.com/wp-content/uploads/2020/11/es-phone-icon.png]<tel:+16178740118> +1 617 874 0118 [https://surfct.com/wp-content/uploads/2020/11/es-instagram-icon.png]<https://www.instagram.com/VinnySurfCT/> @VinnySurfCT [https://surfct.com/wp-content/uploads/2020/11/es-email-icon.png]<mailto:vinny@surfct.com> Vinny@SurfCT.com www.SurfCT.com<http://www.surfct.com/>

Name	DateTimeReceived	Body.TextBody
Aaron Shaffer	1/4/2023 20:19	I've been reading about which vehicles qualify for the $7500 EV tax credit and have some serious concerns. It makes ZERO sense when I read through the list of what DOES qualify and then see that the Telsa Model Y and Mustang MachE SUVs are being excluded from the credit. Makes even less sense that some hybrids are included when these two pure EV models are excluded. Why would you be encouraging me to buy a less efficient heavier version of that vehicle style when the lighter more efficient version is clearly better for the environment and the intended purpose of the bill? The Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit. Please use some common sense here and qualify these SUVs as SUVs so that they receive the $7500 credit like the rest. They should not be penalized because they are more efficient. Aaron Shaffer Massillon, OH
Sifang	1/4/2023 20:19	Dear Sir/Madam, Is it possible to include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. In my opinion, Model Y is an SUV from any aspect. I'd be very happy if it can be qualified for $80K price cap, for I plan to buy one this year. Thank you very much for your consideration! Best regards, Sifang
Robert Persons	1/4/2023 20:19	qualifying for the Inflation Reduction Act $7,500 tax credit. My assumption is that the IRS seeks an unbiased application of the Inflation Reduction Act $7,500 tax credit. My justification for this request is that National Highway Traffic Safety Administration (https://www.nhtsa.gov/vehicle/2020/TESLA/MODEL%20Y/SUV/AWD) and all other agencies classifying vehicles lists both Model Y (5-seat and 7-seat configurations) as SUVs. Respectfully, Dr Robert K Persons 42338 Waterfront Way Punta Gorda, FL 33982
Mario's Patriotis	1/4/2023 20:20	Dear IRS, I am writing to request that you consider the classification of the Tesla Model Y 5 seat option as an SUV for the IRS tax credit cap of $80,000. The Tesla Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Tesla Model Y 5 seat option is a highly efficient, fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Tesla Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Marios Patriotis
K O	1/4/2023 20:22	determines whether or not it's an SUV basically if it's not a car it's an SUV and should be eligible for the tax credit. Especially seeings how the government has pushed every car manufacturer into producing EV cars, you should be trying to help the citizens of this country. Help in anyway you can, because of you all they went with the governments plan for environmental change. Especially after how the economy and inflation rates we have seen since Biden took office. This is absolutely sad that this is what the government shows you for listening to them and buying EV. So glad I didn't. Maybe instead of adding thousands of irs agents and sending billions to Ukraine you should help the ones at home first instead of screwing em between the lines. Just a thought.
Steven Ryan	1/4/2023 20:25	It is unacceptable that the EV tax credit is NOT available on the best, most efficient and safest fully electric SUV: Tesla Model Y (5 seat). This is either due to: - Incompetence or - Corruption In either case, it is utterly ABSURD that the best selling fully electric SUV (made in the US) is not eligible for the tax credit because someone decided that the Tesla Model Y is not an SUV..... yet GAS cars with a tiny battery (aka "Hybrids") are eligible (despite the battery they contain costing about 1/3 of the amount of the EV tax credit) and other electric SUVs are eligible (except For'd Mach E which should ALSO be eligible). Shameful, embarrassing and unacceptable. -- -- Steven Ryan

Name	DateTimeReceived	Body.TextBody
Oscar Sarceno	1/4/2023 20:28	Good afternoon, My comments on the Inflation Reduction Act of 2022 are generally positive. I do like that the government is helping to push green jobs and healthier alternatives. One thing I would like to see is the IRS using other government agencies to conduct their decisions; instead of coming up with their own decisions. No reason to re-invent the wheel, per say. The IRS should never, and I mean never be the ones deciding what vehicles are cars or suvs. At the end of the day, automobiles are not the IRS expertise nor responsibility. I suggest using their sister department, the Dept of Transportation and go with what they have deemed correct. For example, the Dept of Transportation categorizes the Tesla Model Y as a suv not a car. I suggest the IRS to strictly side with what the Dept of Transportation has reported. This will make things more fair and correct. Leave each to their strengths. I would hate to see the Dept of Transportation making decisions on behalf of the IRS or any other depts. As I stated previously, please play to your strengths and work with sistering departments. Thank you for accepting comments on this matter. I'm grateful for a democracy. Continue to have an excellent new year!
Dong Qu	1/4/2023 20:31	Why 5 seats Tesla Model Y is not qualified for $7500 federal credit? Everyone know it is in SUV category compare to Model 3, please reconsider your definition and change how you categorize Model Y. Thanks!
Christopher English	1/4/2023 20:31	How on earth can you qualify that a 5 seat (2-row) version of a Tesla Model Y is a sedan and the 7 seat (3-row) variant is an SUV. They are literally the same vehicle, with the exception of one having 5 seats and the other 7. Makes absolutely no sense. If decisions are based on seating then the Jeep wrangler 4xe is at best a 5 seat vehicle and should also be looked at as a sedan. This thing should be badly disqualified as an EV. Twenty one miles (which is a best case range) of electric range is hardly an EV that should qualify for a tax credit. Christopher English
Chris Ade	1/4/2023 20:33	The IRS should provide specific guidelines around what qualifies ANY vehicle for the IRA EV credit of $7,500. More specifically clear delineation around what qualifies as an SUV vs Other vehicles i.e. length, height, weight, ground clearance, number of seats. These classifications should be universally understood and applied so any current or future vehicles can be designed to meet the minimum requirements. I'm sure it is difficult designing guidelines with little to no direction from those that wrote the IRA. While this may seem like a thankless task where you can't make everyone happy I appreciate your time and consideration of my comments. Best of luck! Best, Chris Ade 301-633-9982 Sent from my iPhone
Scot Rubin	1/4/2023 20:34	Please stop with the nonsense. Give a full tax credit for model Y and other made in America electric cars.
Seth Brandes	1/4/2023 20:34	crossover SUVs. Inconsistencies in the current credit: * The Tesla Model Y only qualified with a seven-seat configuration but both are SUVs * Other SUVs, like the Ford Mustang Mach-E, also weren't considered an SUV * VW ID.4, which has about the same size as the Model Y and Mach-E is considered a SUV??? * Does the IRS define an SUV only by the vehicle's GVWR or Gross Vehicle Weight Rating? What about cargo space? * Several qualified SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. These vehicles are considerably less efficient SUVs than the Tesla and Ford vehicles * The Tesla Model Y actually has 100 liters more cargo space than the Cherokee 4xe * Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe Please add these two North American made SUV vehicles to the credit list. Thank you, Seth Brandes PO Box 1177 Somis, CA 93066
Darryl Milczarek	1/4/2023 20:34	The Tesla Model Y 5 seater should be eligible for the $7.500 tax credit. since the EPA considers it an SUV and it is the safest SUV ever tested. It is made in America by Americans and is among the most environmentally sustainable SUVs in production. Please declare it is eligible. Thank you, Darryl Milczarek 5245 E
Eric Williams	1/4/2023 20:36	To whom it may concern, The spirit of the electric vehicle tax credit was to promote electric vehicles not gas cars. The Tesla model Y - 5 seat variant and Ford Mustang Mach E are obviously electric vehicles that should qualify for the tax credit. There are many gas vehicles that qualify and this doesn't make any sense. Please reconsider your methodology to comply with the spirit of the law. Thank you, Eric Williams 40 Lindenwood Drive Ballston Lake NY 12019 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Hotmail	1/4/2023 20:37	classified by other federal agencies and put the MSRP cap at $55k rather than what it should be for an SUV of $80k. We didn't take delivery of the vehicle as $7500 is a significant amount to lose out on. The dealership still took our deposit money too. So frustrated at the incompetent oversight of the roll out by the IRS. You over complicated what should have been easy. You overcomplicated beyond the means of the intentions of the legislation. Either the IRS needs to recognize the Mach-e as an SUV as other federal agencies have classified it as or the federal government needs to step in and bar Ford from advertising it as an SUV. When it's being sold as an electric SUV that implies that the tax credits that are available for an electric SUV would be honored.
Kirk Poldek	1/4/2023 20:37	innovative new companies. Kirk Poldek
Riley Pena	1/4/2023 20:44	Tesla Model Y 5 seater should be included for $7,500 tax credit. It gets 113 MPGe and is all electric. RP
Evan Tian	1/4/2023 20:45	Please include all trims of Tesla Model Y 5-seater in the SUV category with a $80K price cap, not $55K. Thanks!
Ryan Ebersole	1/4/2023 20:45	tesla Model Y 5 seater should be included Ridiculous that it's not
Peter Stoilov	1/4/2023 20:47	RE: form 8936 qualified vehicles and manufacturers Sir, The classification by the IRS of the vehicles eligible for the EV tax credit appears to be arbitrary, capricious and against the spirit of the Inflation Reduction Act EV. Vehicles of the same form factor make and model are placed in different categories despite only minor differences that are unrelated to the criteria set out by the law, such as form factor, battery capacity, and country of origin of the vehicle and the source materials. For example Tesla model Y SUV is not classified as an SUV if configured with five instead of seven seats. The addition of two seats does not change the form factor of the vehicle as it merely takes space from the trunk. Similarly WV ID4 is classified as an SUV only if configured as all wheel drive. The stated aim of the EV tax credit is reduction of fossil fuel use. Contrary to this aim and the spirit of the law hybrid vehicles that use gasoline engines are classified as SUVs (Ford Escape Plug-In Hybrid, Chrysler Pacifica PHEV) while similarly sized battery electric vehicles (Tesla Model Y 5 seat, VW iD4 rear wheel drive, Ford Mustang Mach). Such designation creates a perverse incentive for vehicles with internal combustion engines in expense to pure electric cars that makes a mockery of the Inflation Reduction Act and the will of the legislature. Peter Stoilov
Greg Anderson	1/4/2023 20:48	Fudging the parameters to keep TheTeslaModel Y (the most American made ALL electric EV SUV) from getting the $7500.00 incentive while giving it to (Pacifica plugin hybrid with a tiny 20 miles of EV range & the VW id4) is an outrage that can not stand!
Gieriet S Bowen	1/4/2023 20:48	I think tesla Model Y 5 seater should be included and silly that it's not from the beginning. Thanks Gieriet sent from my iPhone
Lee Buck	1/4/2023 20:48	I am writing to express my disappointment with the regulations pertaining to Evies. The example of the Tesla model Y not being considered an EV, because it is not heavy enough strikes me as particularly egregious. It is my hope that you will reconsider these rules. Typed with thumbs, autocorrected for humor.
Phil Kendzior	1/4/2023 20:49	The Model Y is classified as an SUV by the manufacturer and has a more spacious interior and larger frame than either the Audi Q5, Volkswagen ID.4 AWD Pro or Ford Escape, all of which were classified as eligible for the $80,00 MSRP limit by the IRS. It also has all-wheel drive and a towing capacity of up to 3,500 pounds, which are both common features on SUVs. Finally, if the seven seat Model Y is eligible at $80,000 why would the five seat version not be, especially when the Audi Q5, Volkswagen ID.4 AWD Pro, and Ford Escape all only have five seats. These designations are inconsistent and will incentivize movement to less efficient plug in hybrids over fully electric vehicles. I understand that the classification of vehicles is based on specific criteria, but I believe that all versions of the Model Y should be classified as an SUV due to its utility and capability. This would more accurately reflect the nature of the vehicle and ensure that it is properly taxed and regulated. If this isn't the decision, then the alternative is to reclassify the Audi Q5, Volkswagen ID.4 AWD Pro, and Ford Escape to the $50,000 MSRP limit to apply the incentives consistently across all manufacturers. Thank you for considering my comments on this important issue. Phil Kendzior
Nathan Robinson	1/4/2023 20:51	My name is Nathan Robinson, I am a resident and taxpayer of Colorado and the US. I am deeply concerned about the details of the inflation reduction act and it's ramifications on the auto industry and inflation. The current structure, which allows hybrids to qualify, is a fantastic way to encourage half-steps towards electrification and actually disincentivizes a true green movement. Why add a full battery when you could add a tiny one, get the car to qualify for the 7,500 tax benefit? The fact that there are many Tesla vehicles which don't qualify (250+ miles of range) while huge, <25mpg SUVs do qualify is my case in point. I am deeply concerned about this and believe strongly that this is either incredible incompetence, or straight up corruption. I will be continuously emailing, mailing, contracting, and eventually protesting if this is not immediately resolved. Thanks, A concerned citizen

Name	DateTimeReceived	Body.TextBody
Zahari, Charlie	1/4/2023 20:52	Dear IRS, I am writing to request a review of your current policy regarding tax credits for electric vehicles. I have recently learned that a highly efficient electric vehicle from Tesla does not qualify for a rebate, while an inefficient gasoline-powered Jeep does. This policy strikes me as misaligned with the goals of reducing greenhouse gas emissions and promoting the adoption of electric vehicles. It seems counterintuitive to offer a larger subsidy for a vehicle with a smaller electric range, and to exclude a vehicle with significantly greater range from the rebate program. I understand that the tax credits are intended to encourage the adoption of electric vehicles, but it seems that the current policy is not achieving this goal in an effective or equitable manner. I urge you to consider including highly efficient electric vehicles, such as the Tesla SUV I mentioned, in the rebate program. Thank you for your attention to this matter. Sincerely, Charlie Zahari Sales Manager | Salt River Materials Group
Ryan Coogan	1/4/2023 20:53	The Tesla should be considered and SUV for the tax credit. Thanks Ryan Coogan 612-203-8232
Rajesh Rao	1/4/2023 20:53	Hello IRS Tesla is American company and Tesla Model Y is a technological innovation with efficient weight distribution engineered to be safest car and most energy efficient. Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient) Tesla Model Y 5 seater should be included in the IRA. Please fix the Inflation Reduction Act EV Tax Credit for this Tesla Model Y 5 seater Thanks Rajesh
Mao Hsu	1/4/2023 20:54	Dear IRS I will really appreciate if you can review the EV tax credit eligible models. Tesla model Y 5 seaters should be included into the $7500 tax credit deduction under $80,000. Thanks Matt
Jan Anglin	1/4/2023 20:55	Dear Sir or Madam at the Internal Revenue Service: After reading the IRS list of vehicles that qualify for the new "EV" Electric Vehicle Tax Credit, it was clear to me that the arbitrary precluding of some totally electric Tesla Model Y vehicles and some totally electric Ford Mach-e vehicles because of an unnecessary breakpoint for them at $50,000, when there is a cap for all EVs of $80,000 is hobbling the hard work of these two electric vehicle manufacturers in a very weird and counterproductive way. If the goal of this act is to help create an incentive to reduce carbon emissions, purchasers of all variants of Teslas vehicles and Ford Mach-e vehicles under the $80,000 cap, should have the tax break available to them. A Tesla Model Y is an SUV, and whether it has 5 seats, is a Performance Model or has 7 seats, has absolutely nothing bit being a real SUV, as your chart indicates. My neighbor's Model Y is an SUV, and it is not necessary for anyone to know how many seats it has, or if it has performance gear and tires to "know" that it is not a sedan, but indeed an SUV. It is beyond discouraging that a Jeep hybrid that gets 20mpg, is listed in your rules and qualifies for the full tax break. Giving a tax break for the purchase of a hybrid Jeep that wastes gas that way, looks like favoritism and cronyism at its worst. Please correct this obvious flaw in the IRS tax chart for 2023. Thank you for your service to the citzens of this country and fair tax laws. Sincerely, Janet Goedeke

Name	DateTimeReceived	Body.TextBody
Ethan D'Souza	1/4/2023 20:55	Please ensure that the affordable tesla sedan (model 3) and SUV (model y) including 5 seat variants receive the full tax credit. Punishing the company with the largest contribution to sustainable transport through their charging network, and leading the market adoption of these products is foolish and driven by poor incentives and agenda. It is obvious to the tax payer and consumer. This decision to punish tesla unfairly harms the consumer by reducing choice while incentivizing other gas car companies to continue making unsustainable gasoline cars while current executive decisions have already destroyed onshore production and refining of oil, leaving the US dependent on foreign oil. A consistent message is needed that sustainable electric vehicles and grid solutions will be supported by the government for companies to invest, and incentivized to brave consumers who overwhelmingly want tesla products because of their superior design and quality. Incumbent vehicle manufacturers, especially foreign controlled companies should be copying tesla and doing everything they can to catch up. The likes of toyota volkswagen and even ford and gm should not be given an unfair advantage in pricing to sell their hybrid vehicles which are almost never charged via the grid. At least the subsidy should be provided to fully electric vehicles to the maximum amount. Thank you, A concerned citizen
Ferdie Mazon	1/4/2023 20:55	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
Daniel Yeo	1/4/2023 20:55	It just doesn't make sense a Jeep with 21 Electric miles PHEV with a gas engine qualifies $7,500 EV tax credit while ELECTRIC ONLY Tesla Model Y does not qualify the tax credit.
D Link	1/4/2023 21:01	OMB Control No. 1545-2137 Designating the Volkswagen ID.4 as an SUV, while preventing the Tesla Model Y and Ford Mustang Mach-E from also being designated as SUVs, is a major error in judgement. All three of these vehicles are SUVs and should be qualified as such. We own a Model 3 and the Model Y is much taller and larger than our Model 3 Sedan. There is no comparing these two both as sedans, nor should the Mustang Mach-E be considered a sedan. It is way too tall to meet that standard. If the standards are in question, then how did the VW ID.4 qualify as an SUV? List all these above as SUVs so they qualify for the federal tax credit for EVs up to $80K in price. David and Susan Link 9416 Skydome Ct Elk Grove, CA 95624 Proud owners of a Tesla Model 3 since 2018 and NOT fans of SUVs, but the Model Y, Mach-E, and ID.4 should ALL be contained within the designation of SUVs. They are simply more efficient than the monster trucks which are masquerading as SUVs in today's market.
Sally Alomari	1/4/2023 21:02	Hi, I'm writing to share comments after the disappointing realization that some model Y Teslas will not qualify for the new EV tax credits. I have been waiting years to finally purchase one, and it's ridiculous to see that it is exempt from it. I hope to see this issue addressed as soon as possible. Thanks, Sally Alomari
Kenny Jones	1/4/2023 21:02	somehow does not qualify for the EV subsidy but the exact same car (Model Y) but with 7 seats instead of more space in the back does is beyond me. Even worse is what other cars qualify, like the Jeep plug-in hybrid whose motor gets ~20mpg. How is that promoting EV's when there are much better options like the Model Y out there. PLEASE PLEASE PLEASE just make it simple and support all EV's. The faster we get off of combustible engines the better for all of us.
Rob	1/4/2023 21:03	Model Y doesn't get the IRA incentive? Defies common sense logic. What can be more IRA worthy than the Model Y? This the very embodiment of the IRA. Incentivize gas guzzlers over true BEV's? This senseless decision is exactly why ppl hate the govt. Pls correct this.
mkmodi.246@gmail.com	1/4/2023 21:03	Please reevaluate the EV incentives to be fair to all automotive companies. Reconsider the factors to define what is SUV. Weight of the car needs to be removed from defining parameters and add logical parameters like cargo capacity or horsepower/torque of the car to define whats SUV. Also, giving incentives to hybrid cars need to be re evaluate as some of the car is having very low volume of battery or low electric range. Some of the automotive is spending $2500 on smallest available battery to opt for $7500 EV incentive. It doesn't make sense and sounds like a rules made by non technical people those doesn't understand technicalities. USA has been always leading the world from the front. Making policies that doesn't make sense looks terrible for reputation of USA. Please reevaluation the policy and maintain a USA reputation as a greatest country of the world operated by smart politicians. Thanks, Miraj Modi Windsor, Canada

Name	DateTimeReceived	Body.TextBody
Jose Flores-Collazo	1/4/2023 21:04	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, José Flores
K yle	1/4/2023 21:07	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. Sincerely, Kyle Wagner
Lewis Withrow	1/4/2023 21:07	Include the Tesla 5 seat Model Y for the full IRA tax credit. Do not punish the most American car manufacturer doing the most to wean us off of our oil dependance. Less efficient vehicles and gasoline burning hybrids are getting the full tax benefit. Do the right thing! Thank you. Lewis Withrow
Kipp Howard	1/4/2023 21:09	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV, of which I am an owner, is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Kipp Howard Covington, WA 98042 kipphoward@gmail.com<mailto:kipphoward@gmail.com>

Name	DateTimeReceived	Body.TextBody
Sanjay Patel	1/4/2023 21:12	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Dr S. Patel
Chris Fleig	1/4/2023 21:13	To whom it may concern: EV tax credits should be for EV vehicles. If this is to incentivize reducing carbon emissions which hybrids produce. It makes NO sense that a hybrid with a $1,000 battery and 20 miles of electric range gets $7500. In the meantime, a 5 seat Model Y with 350 miles of range gets no credit. Cap the credit on MSRP <$100,000. While I'm at it, the IRS does a good job collecting our $5 trillion a year in taxes. Can you let Congress and the White House that spending a $1 trillion plus in deficit is a recipe for disaster. We don't have a revenue problem, we have a spending problem. Our once great nation will be bankrupt by 2040 at this pace. Best regards, Chris Fleig
Kevin Nguyen	1/4/2023 21:13	Dear IRS, I beg you to please reconsider the rules for EV subsidies. It makes zero sense for an ICE vehicle to receive full $7500 tax credit by just adding $2,500 battery to get 21 miles electric range while much more efficient 5-seat SUV like Tesla Model Y to not qualify for the same subsidy. We can do better than this. Please reconsider. Sincerely, Kevin Nguyen, tax paying citizen.
Michael McGinley	1/4/2023 21:15	Hi, Tesla's Model Y 5 seater should be included in the tax credit. By giving cars like the jeep access to this, you don't encourage people to buy all electric, you encourage internal combustion engine companies to slap batteries in their car for Frankenstein projects. The goal is to get people to buy more all electric cars, which helps lower prices overall. As annoying as Musk can be, there isn't a reason to not have the Tesla model y 5 seater included (also the car I own), especially as it has the hit range of of any mass produced electric car. Michael McGinley

Name	DateTimeReceived	Body.TextBody
Sean T	1/4/2023 21:17	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler Wxe has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter.
Vladymyr Martsinkovskyi	1/4/2023 21:17	Dear IRS, I am writing to express my discontent with the current electric vehicle (EV) credit plan. I considered purchasing a 100% electric, 5-seater Tesla Model Y this year, and was disappointed to learn that it is not considered an SUV and therefore does not qualify for any EV credits. I am frustrated that other mild hybrid vehicles are eligible for these credits, even though they do not offer the same level of emissions reduction as a fully electric vehicle. It seems unfair that my fully electric vehicle, which has zero emissions and is doing its part to combat climate change, is not receiving the same benefits as these less environmentally friendly options. I urge the IRS to reconsider its classification of the Tesla Model Y and to provide EV credits for fully electric SUVs like this one. It is important that we incentivize the purchase of zero emissions vehicles, and I believe the current credit plan is not doing enough to achieve this goal. Thank you for considering my concerns. Sincerely, Volodymyr Martsinkovskyi
Leandro Martins	1/4/2023 21:17	It is my opinion that the Tesla Model Y 5 seater should be included in the Inflation Reduction Act. It seems silly to have left it out from the beginning, as the Model Y is a popular and important vehicle in the Tesla lineup. The Model Y offers a combination of utility, performance, and efficiency, making it a valuable option for many consumers. Its inclusion in the IRA would provide fair treatment and support for those who have chosen to purchase this vehicle. Sincerely, -- Leandro Martins
Al Siha	1/4/2023 21:19	To Whom It May Concern: The Tesla Model Y five seater should be included in the EV tax credit and it is ridiculous that it currently does not qualify for the $7500 tax credit. Fix this policy! Sincerely, Albert Siha
Kevin Lura	1/4/2023 21:20	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you. Kevin Lura
Mark Dravland	1/4/2023 21:22	I've been seriously considering purchasing an EV in 2023, especially after the recent administration's EV incentive. I'm a bit confused that the SUV I'd like the most isn't eligible for the credit but a handle of low gas mileage hybrid vehicles with almost neglible EV are. It doesn't make sense to me, is there a deliberate effort to stifle demand for some of the more compelling 5 seat pure EV SUVs?

Name	DateTimeReceived	Body.TextBody
Thanh Do	1/4/2023 21:25	Please revisit this tax credit rules on EV. If it's EV vehicles, it should apply to all EVs. If it's not EV vehicles, then please take it away. It's not fair that a model Y tesla 5 seater aren't qualified for this and a Jeep rubicon hybrid would, which not even the same category. If that's your intention then please change the verbiage to carbon reduction tax credit instead of EV credit then exclude perfectly qualified vehicles which both qualified for carbon reduction definition and EV definition from the benefits. Thank you.
Graham Chelius	1/4/2023 21:27	I am not sure how the Tesla Model Y does not qualify for the electric vehicle tax credit as an SUV. I have heard that it is because it is 238 lbs too light, but there may be some other reason. Certainly the best selling electric SUV in the US, should qualify as an SUV. Requiring that it weigh more than it needs to weigh is problematic if that is what the issue is. This situation of poorly developed definitions is not unique: The State of Hawaii refuses to call the sand at a nearby natural sandy beach "sand" because it is too fine, they call it silt, and have declared this natural beach "silt" that has been here thousands of years a threat to the ocean…when the reality is their definition is wrong. Similarly, how the Jeep with a limit of battery range of just 20 miles and a miserable MPG qualifies is clearly not what the intent of the tax credit was to be.
Terry Langley	1/4/2023 21:27	credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>. The IRS criteria for which EVs qualify for tax rebates is seriously flawed. Specifically, 1) the full electric 5 seat Tesla model Y SUV doesn't qualify as an SUV but the exact same vehicle with 7 seats does? 2) low gas efficiency (as low as 20 mpg) hybrids qualify but other full electric vehicles do not under a bill intended to accelerate transition to full electric vehicles. 3) everyday that the criteria remains unclear damage the fragile EV auto industry as buyers put off buying until they can determine if a rebate applies. Concerned consumer delaying a purchase. Terry Langley
Robert Kopp	1/4/2023 21:29	Hello, I'm writing to you about the EV tax credit that is going into effect and how it is being applied across different auto makers. The IRS shouldn't be interpreting the laws and making their own determination on what constitutes an SUV. I'm very concerned when congress passes laws, the president signs them and some government agency takes a slanted view of the interpretation of the law that was written. I hope that your agency will reconsider the classification of the cars on your list so a car like the Tesla Model Y and the Ford Mach-e would be included in the SUVs. Thanks for your time.
Boots Whitlock	1/4/2023 21:35	Please just fix the definition of a plug in suv or suv crossover to include or exclude all crossovers from the credit. Making a determination regarding more vs less weight is antithetical encouraging efficient plug in electric vehicles. More weight = less efficient = more carbon in the atmosphere. Boots Whitlock New York City
Merin Dominic	1/4/2023 21:37	As per the Inflation Reduction Act (IRA), Pure Electric Vehicles (PEV) and Hybrid Electric Vehicles (HEV) are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, some automakers are being unfairly treated, while others are getting a benefit they do not deserve. For example, the IRS is not categorizing the Tesla Model Y 5-Seater as an SUV, even though the EPA does. This means Tesla Model Y, a PEV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Meanwhile, a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of my taxpayer dollars. I DO NOT want my hard-earned tax dollars to go towards helping vehicles that are still dependent on fossil fuels for operation when there are existing better, cleaner options such Pure Electric Vehicles. Requested Solution: * Remove incentives for all hybrid vehicles and only have them apply to PEVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill I request IRS and Government officials to please fix this gross error in categorization. At best, the current IRA categorization is negligent and/or incompetent. At worst, it's corruption. So please fix this and provide PEVs such as TESLA Model Y 5-Seater the $7500 credit it deserves for helping transition transportation TO A CLEANER

Name	DateTimeReceived	Body.TextBody
James Fritz	1/4/2023 21:39	To Whom it may concern: I'm writing about injustices of the new EV tax incentives. To restrict such cars as the Ford Mach E or the Tesla Model Y while simultaneously allowing full credits for hybrid vehicles is a travesty. It makes NO SENSE that the 7 seat Model Y is eligible while the 5 seat of the same car is not! The Model Y has more cargo space than the Jeep Cherokee 4xe but doesn't get the credit. This is asinine!! As an American citizen, a tax payer and a Tesla shareholder I CRY FOUL! Change this absurdity or the entire bill is a joke! James L. Fritz 315 Riverview Drive Decorah, Iowa 52101
T.J. Cook	1/4/2023 21:40	I recommend that: Tesla's Model Y EV five seater be considered an EV SUV OR I recommend otherwise inefficient SUVs with small batteries such as Jeep Wrangler 4xe NOT qualify either or that it get a much reduced credit T.J. Cook Albuquerque, NM -T.J.
Darrell Mulder	1/4/2023 21:40	Dear IRS et al, I believe that both theTesla Model Y and Ford Mustang Mach-E should receive incentives. The model Y is of course an SUV and should be in the SUV category. I also believe hybrids should receive some incentive but not as much as an all-electric vehicle. If you are not buying the car, i.e. leasing, then incentive should be much lower. Sincerely, Darrell Mulder
Samuel Clark	1/4/2023 21:43	Hello, In regards to the EV "incentive" it is very important to realize that a vehicles efective electric range is an integral part of an electric vehicle. This is very concerning that gas hybrid vehicles such as a jeep that gets 20 mpg and only 21 electric miles of range gets the full incentive over a vehicle such as the mustang Mache and Tesla model Y. I sincerely hope this was an oversight and the the egregious mistake is rectified. Best, Samuel Clark Sent from my Verizon, Samsung Galaxy smartphone
Robert Schmitt	1/4/2023 21:44	Hello, Feedback is for the best selling Tesla Model Y to increase the threshold to 80k as none of the lineup outside the 7 seater qualifies for the credit. Most buyers will not use the 7 seater and more polluting vehicles qualify like hybrids which seems go against the spirit of this credit. In Tesla forums, users are debating having to spend thousands more to upgrade to the 7 seater, just to get the tax credit, then figure out how to remove the 7 seater later as its a waste of materials. It seems expanding the credit to apply to the other variant 5 seater Model Y and even upcoming cybertruck is in the best interest in the United States lead in transitioning to electric vehicles and reducing dependency on fossil fuels. Thanks! Robert
John Ockert	1/4/2023 21:45	Your decision and implementation of the new EV tax credit needs to have some clarification for the public. How does a vehicle classify as a SUV or car? I also would like to see less incentives provide to hybrid vehicles. Hybrid vehicles keep people tied to petroleum and paying the gas companies when they could be saving or spending elsewhere. John Ockert
mdefries gobigsc.com	1/4/2023 21:47	Please help put some common sense into what the politicians are doing with the EV credits. I do not even own a Tesla, but consider it ridiculous that this incentive program cuts the Model Y out of the picture while paying off people who buy vehicles like hybrid Jeeps that get barely over 20mpg. Spend all of this incentive money in a way that helps get people of all income levels into good electric vehicles. Thank you, Mike De Fries

Name	DateTimeReceived	Body.TextBody
larry fritzlan	1/4/2023 21:51	Dear Folks, Thank you for the work you do! Thoughts on the electric vehicle tax credit: * The Tesla Model Y 5 seat SUV is in fact, a SUV and should be eligible for the tax credit. * Hybrids are not sustainable, are carbon spewing internal combustion engine cars with tiny batteries. * The market is moving towards electric cars and do not need subsidies at all. They are selling well and we do not need to spend the taxpayers on this. (Frankly, feels a little like a payoff to the unions.) Grateful taxpayer, Larry Fritzlan
Calvin Lai	1/4/2023 21:59	Hi, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. The ride height restriction is an outdated requirement which in fact reduces the environmental benefits of electric vehicles by reducing their overall efficiency. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely,
Scott Toughill	1/4/2023 22:02	for every single battery powered electric vehicle in the market, regardless of made-up categorization and weight limits. Any vehicle having a combustion engine, at all, should be deemed ineligible for this Tax Credit. It is simply beyond comprehension that a ICE hybrid like the Jerp Wrangler 4xe - which gets a whopping 21 miles electric range qualifies for the tax credit yet a Tesla Model Y with 330 miles of truly electric range does not. So you are incentivizing barely-electric, super late to the game players like Stelantis (not an American company FYI) to sell more cars because they added $2,500 worth of useless batteries (again 21 miles of range TOTAL) . Congratulations on completely Fing this up. Of course, we are cover nothing less of the American government to completely F up any intent to do good. Thanks again. How is it possible to be this ignorant???? Where do you find people this stupid to make these rules? Gary Toughill 18015 W Onyx Ave Waddell, AZ 85355 623-252-4455 EV owner already screwed by the IRA Sent from my iPhone
Erick Heath	1/4/2023 22:02	I believe Tesla Model Y 5-seat configuration should be categorized as an SUV just as the 7-seat configuration is. As it is, it appears Tesla is being punished for having a car that weighs less when it actually has the same functionality independent of the seating configuration. Some of your Hybrid selected vehicles get only 20 miles EV range but get the full $7,500 credit while the Model Y 5 seats gets around 300 miles and gets nothing!? Please change the classifications as listed above. Thank you. Regards, Erick Heath, California 626.893.0059
Brian Jenkins	1/4/2023 22:08	Hello, Please include all variants of the Tesla Model Y as eligible for the IRA tax credit. These are some of the safest, best selling and most American-made vehicles on the road today and there is no reason they shouldn't be included, especially when some other non-electric hybrid vehicles are eligible. Sincerely, Brian Jenkins brian@jenkinz.com<mailto:brian@jenkinz.com>

Name	DateTimeReceived	Body.TextBody
Dan Ward	1/4/2023 22:08	I am a liberal Democrat; I am no fan of Elon Musk. However the fact that the Tesla Model Y long range - Tesla's most popular vehicle - is being excluded from the IRA smacks of political garbage to me. Variants of Ford's Mach-E are being excluded as well? I know that Biden and Barra are close but this is not right. The most important thing we are supposed to be doing is fighting climate change and not worrying about lining the pockets of our political supporters. And if that means Musk benefits as well then so be it - he has built a better mousetrap. Daniel Ward 66 Chandler St. #3 Boston, MA 02116
Gray Shannahan	1/4/2023 22:09	I'm writing to express my concern for the EV tax credit. I simply cannot understand why certain vehicles are being treated unfairly. Why are true EV SUV crossovers not being counted when a ICE hybrid is being counted? The idea of considering a vehicle based on weight misses the mark because EV's are being designed to reduce weight for the purpose of range and efficiency. And a plug in hybrid is carrying the weight of two drivetrains. I ask you to please reconsider the qualifications for tax credits because this is disincentivizing the innovation that this industry needs. I also think it's a waste of taxpayer resources. The entire credit. Especially when a plug in hybrid with a 2,500 battery will get a $7,500 credit for less than 30 miles of range... Thank you, John G Shannahan 410-310-4047
Gray Shannahan	1/4/2023 22:09	I'm writing to express my concern for the EV tax credit. I simply cannot understand why certain vehicles are being treated unfairly. Why are true EV SUV crossovers not being counted when a ICE hybrid is being counted? The idea of considering a vehicle based on weight misses the mark because EV's are being designed to reduce weight for the purpose of range and efficiency. And a plug in hybrid is carrying the weight of two drivetrains. I ask you to please reconsider the qualifications for tax credits because this is disincentivizing the innovation that this industry needs. I also think it's a waste of taxpayer resources. The entire credit. Especially when a plug in hybrid with a 2,500 battery will get a $7,500 credit for less than 30 miles of range... Thank you, John G Shannahan 410-310-4047
Shirantha Stanislaus	1/4/2023 22:10	Hello, Thank you for providing this opportunity to voice our concerns and comments regarding the IRA $7500 EV Tax Credit. Personally, it does not make sense that hybrids are eligible for the full tax credit (within the quoted MSRP limit of $55k and $80k), just like EVs. EVs are doing far more to progress our world to a more sustainable future. Make no mistake - I am glad that hybrid vehicles are included in this tax credit, but they should not receive the same amount as an EV. There is absolutely no reason why a hybrid Jeep Wrangler 4XE, that gets 30 miles of electric range and 20MPG, should qualify for the same $7500 tax credit as a Tesla Model Y that is fully electric with 330 miles of range. This doesn't make sense! Either lessen the tax credit for hybrids or raise the tax credit for full EVs! Going off this point, I believe certain manufacturers are being treated unfairly in terms of what does and does not qualify for the tax credit. Tesla is the only car company that has single handedly started this EV revolution. Without them, I wouldn't be writing this email right now. They played an enormous role in rebranding EVs by showcasing their importance, their effect on the environment, and making them desirable to have. All EVs should qualify for the tax credit, regardless of MSRP, especially for Tesla and Ford. The Tesla Model 3 and Model Y, along with the Ford Mach-E, are the best selling EVs in the country. They should not be capped at a certain MSRP. A Tesla Model Y is an SUV - why is the 5 seater Model Y capped at $55k while the 7 seater is capped at $80k? It's the same vehicle! They're both SUVs! Nothing about the Model Y changes except for the added row, all dimensions are still the same. But then again, all full EVs should receive the full $7500 tax credit, regardless of MSRP. By capping it at a certain price point, you are limiting the customer's options and not letting them add features/packages to their vehicles. I am a lifelong Democrat and car lover (now EV lover). I fully support the IRA and Biden's plan to transition to cleaner power. However, if we are going to achieve this, we need to alter the current policies in place by expanding the full EV tax credit to apply to any EV purchased, with a lesser amount being given to hybrids. We must create a greater incentive for the customer to pick EV over hybrid. Thank you, Shirantha Stanislaus
Ben Berry	1/4/2023 22:14	Please reconsider the $7,500 tax rebate for the 2021 Tesla Model Y.
Jason Parry	1/4/2023 22:15	All vehicles of the same line should be treated the same - ie. all Tesla Model Y, all VW ID.4 should get the SUV cap of $80,000. If there's a rule it should be consistently applied to avoid confusion and get the most people to make the transition to electric vehicles. Jason Parry
trust.nodes0z@icloud.com	1/4/2023 22:15	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Please treat Tesla with dignity and respect.

Name	DateTimeReceived	Body.TextBody
Kelly Haggerty	1/4/2023 22:17	Hello Andres (or to whomever it may concern): I, an American voting citizen, am concerned that the Model Y is not considered an SUV. I am fearful this action is in retaliation for Mr. Musk's actions and for no other reason. For that reason, I hope Model Y all-wheel drive, long-range, and performance five-seat variants does qualify for a tax credit. Regards, Kelly
Aaron Robinson	1/4/2023 22:18	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant.
Rahim Ali	1/4/2023 22:20	Hi. Tesla Model Y 5 seater should be included in the Tax Credit. It's silly that's it's not! Thanks!
wi_ron1@yahoo.com	1/4/2023 22:20	It makes no sense that the Tesla model y5 seater is not included. Please fix this oversight thank you Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Vi To	1/4/2023 22:20	Appreciate you asking for feedback! For the sake of fairness and doing the right thing for the environment with tax dollars, do not give $7,500 credit to gas guzzler hybrids that only have 25 to 50 miles range and ignore the 100% battery powered EV from Tesla and Ford that gets 200+ miles. Do give full tax credit to the tesla Y long range which is a SUV should get the full credit without needing 7 seats. The 5 seat Y is literally the same as the 7 seater minus 2 small kids seats. Please refine and fix this, thanks! Vi Sent from my iPhone
Vi To	1/4/2023 22:22	Appreciate you asking for feedback! For the sake of fairness and doing the right thing for the environment with tax dollars, do not give $7,500 credit to gas guzzler hybrids that only have 25 to 50 miles range and ignore the 100% battery powered EV from Tesla and Ford that gets 200+ miles. Do give full tax credit to the tesla Y long range which is a SUV should get the full credit without needing 7 seats. The 5 seat Y is literally the same as the 7 seater minus 2 small kids seats. Please refine and fix this, thanks! Vi Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Andrea Chang	1/4/2023 22:25	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Andrea Chang
Morgan Agnew	1/4/2023 22:25	Tesla model Y should definitely be classified as an suv and be eligible for the max tax credit if a 21mpg jeep is. Please incentivize cars that make a real difference. We should not penalize efficient cars that are lighter. Sincerely, Morgan
Phu Truong	1/4/2023 22:25	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the tax credit! It's is made in USA!
Geoff Marshall	1/4/2023 22:26	As the new EV tax credits roll out, I simply cannot believe how messed up they are. We were led to believe the IRA legislation would rework the tax credits to benefit the environment and the consumer. But they fall far short. First, the EV tax credits must be REFUNDABLE. My wife and I, combined, only make around $50,000 with two dependents. So we cannot even take full advantage of the credits; we simply don't owe that much in taxes. Second, giving tax credits for plug-in hybrids is foolish. These vehicles often do not get plugged in to charge and end up running on gasoline. They are not solving climate crisis in any way. They are heavy, less efficient vehicles. Third, the whole SUV thing is insane. SUV's are not SUV's because of their curb or gross weight, they are SUV's because of their form factor. Higher riding, more room, larger vehicle. Making some models of the VW ID.4 eligible and not others is crazy. Same for the Tesla Model Y. Have you seen a Ford Mach-E? Sure looks like an SUV to me. I'm pretty sure the intent of the IRA legislation was NOT to promote heavier, less efficient vehicles. Fourth, you should allow leasing companies to pass the EV tax credit to those that must lease a vehicle. Our family fits into this category because it allows reduced payments for the first three or so years of ownership. Yours truly, -Geoffrey Marshall ========== 35 Hawthorne Pt Little Deer Isle, ME 04650 (207) 702-1713
Martin Pulrang	1/4/2023 22:28	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This vehicle is clearly an SUV, is categorized as such by the EPA and the NHTSA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit the law intends to provide. Furthermore, please also reconsider classifying inefficient hybrids such as the Jeep 4XE variants as NOT qualifying as they fly in the face of moving us toward a more sustainable future. Regards, Martin Pulrang 9526071961 17093 Rogers Rd Eden Prairie, MN 55347
mike chang	1/4/2023 22:29	Dear IRS, Please include the Tesla Model Y 5 seat desgn in the EV Tax credit for upto 80K purchase. The fact that PHEVs are included and a 100pct american made 100 pct EV is not is not good faith. thank you for you consideration, Michael Chang
Randy Smith	1/4/2023 22:29	It is becoming too obvious that this administration does not like Tesla. The model Y is a suv, period. The objective of this legislation is clean air, not playing favorites. The theme build in USA is a great one - why dilute that rule with unexplainable restrictions. My choice for an ev is the model Y, but I won't be making that purchase now and will grudgingly stick with my current ice. Big loss for our environment. Get it together folks. Randy Smith
Arthur McKiernan	1/4/2023 22:31	The Tesla Model Y 5-seater should be included in the tax incentive. It's the exact same car as the 7 seater, minus 2 seats. It makes no sense Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Billy Painter	1/4/2023 22:31	Dear IRS, Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves recognition and support. Please compare usable cargo storage vs other SUVs and you will see it is undebately an SUV. free to contact me if you have any questions Please feel free to contact me if you have any questions or concerns. Bill Painter 216-470-9458
James Zhang	1/4/2023 22:33	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, James Zhang
Darrell Park	1/4/2023 22:33	Tesla Model Y 5 seater should be included & it represents a failure in the process that it wasn't. Also, it's a waste of taxpayer $ to include gas cars with TINY electric range in this program. Thank you! Darrell Park
Chalce Park	1/4/2023 22:34	I am writing to express my distrust and frustration with the recent tax incentive for electric vehicles (EVs). I am disappointed to see that plug-in hybrids are included in this incentive, while some of the most popular and efficiently manufactured BEVs, such as Tesla Model Y 5 seat variants, are not categorized as an SUV. I strongly urge the IRS to reconsider classifying Tesla Model Y as an SUV, so that more US citizens can benefit from this important tax incentive. Model Y is a highly popular and the most efficient vehicle that deserves to be recognized and incentivized in the same way as any other EV. I hope that the IRS will take my concerns into consideration and make the necessary changes to ensure that all Americans have the opportunity to take advantage of this important tax incentive. Sincerely, Chalce Park
Denys Vasylevskyy	1/4/2023 22:37	Please make it clear how do you determine which EV is SUV/van !!! Right now it's simply and truly confusing and not consistent! -- Denys Vasylevskyy,
Alex Zhang	1/4/2023 22:37	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Alex Zhang
scottlindsay88	1/4/2023 22:37	All electric plug in SUVs deserve to be included in the tax break much more than hybrid SUVs. Something here is upside down. I do not own stock in automobile companies and I do not own an electric car. I might be tempted by a tax break on an all electric SUV. I will not buy a mostly gas powered SUV. I'm looking forward, not backward. Reward those who purchase state of the art future tech. Scott Lindsay Rio Vista California
james rees	1/4/2023 22:38	Please consider reading my letter addressing the IRA the model Y. James Rees

Name	DateTimeReceived	Body.TextBody
om Gman	1/4/2023 22:38	It seems therefore, that weight for the SUV designation is archaic. External dimensions, cabin volume, 4 or All Wheel drive, road clearance.. should be sufficient to be fair considering the inevitable efficiency gains in the future. Plus, rules designed to deny an American innovator equal access to Federal programs while still collecting taxes, is unjust. I encourage you to consider the future of automobile design in your rulemaking. O G Auburn, MA 01501
Michael Guilfoy	1/4/2023 22:39	I write today as a concerned citizen regarding the new criteria from the IRS regarding the Inflation Reduction Act's qualified cars for the EV tax credit. Inconsistent decisions were made where gasoline-powered hybrids were included but the best selling fully battery electric SUV on the market was not included. The Tesla Model Y needs to be reconsidered and added to the qualified vehicles. Examples of inconsistency: * Main criteria that defines an SUV is the utility aspect. The cargo space inside is a big deal. Model Y actually has 100 liters more cargo space than the Cherokee 4xe. * Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. * There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. * VW ID.4, which has about the same size as the Model Y and Mach-E, is considered a SUV and getting access to the tax credit for a price of up to $80,000. The Model Y and Mach-E were not considered an SUV. * The Jeep Wrangler on the qualified list has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. It does not get the tax credit. Please fix the classification discrepancy which does not consider the 5-seat Tesla Model Y as an SUV. Thank you, Michael Guilfoy 344 Betony Loop Buda, TX 78610 Sent from my iPhone
Qiao Jin	1/4/2023 22:40	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Andrea Chang
Sriram Sivaramakrishnan	1/4/2023 22:40	I am writing to respectfully request that the Tesla Model Y 5 seater be included on the Inflation Reduction Act (IRA) vehicle tax credit list. As you may know, the Model Y is a highly efficient and environmentally friendly vehicle. It is an all-electric SUV that runs on clean, renewable energy, producing zero emissions. The Model Y has a range of up to 326 miles on a single charge, which is more than enough for the majority of daily driving needs. This not only saves money on fuel costs, but also helps reduce our dependence on fossil fuels and combat climate change. In addition to its efficiency and environmental benefits, the Model Y is also a highly practical and versatile vehicle. It has seating for up to seven passengers, making it a great option for families or individuals who need a larger vehicle. It also has a number of advanced features, such as a panoramic glass roof and semi-autonomous driving capabilities, that make it a joy to drive. Given the numerous benefits of the Model Y, I believe it is an excellent candidate for inclusion on the IRA vehicle tax credit list. I hope that you will consider my request and include the Model Y on this list. If it is not added, I would greatly appreciate a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration. Sincerely, Sriram Sivaramakrishnan

Name	DateTimeReceived	Body.TextBody
chest_invite_0s@icloud.com	1/4/2023 22:41	How can this be interpreted by the American tax payers as anything other than a handout of government tax dollars to polluting ICE SUV's and a bailout of American's failed traditional auto makers and the corrupt dealer associations and workers unions that keep them polluting this planet. <https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/> [Toyota_2021_RAV4_PRIME_SE_011-e1671695996325.jpg] Plug-in hybrids use more gas than estimated, dieselgate whistleblower says<https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/> electrek.co<https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/> How are these PHEV cars getting $7500 tax subsidies and pure EV's like the Mustang Mach E and Tesla Model Y which are both pure electric do not? This bill was suppose to support our acceleration to a clean energy economy. Putting gas guzzling ICE cars masquerading as EV's onto the nations roads is not what this was supposed to be. I am very disappointed in the Democratic leadership on this and I look forward to seeing this rectified ASAP. Regards, A concerned citizen
John Alley	1/4/2023 22:42	To whom it may concern. Not allowing Tesla to receive SUV classification for its 5-seat Model Y and thus not be eligible for the $7,500 IRA because it is 250 lbs too light is utter horseshit. Model Y is EXACTLY the sort of vehicle the IRA electric vehicle tax credit is intended to subsidize Yet under your current guidelines only the 7 seat variant qualifies for the subsidy. The fact that pathetic hybrids with a niggling amount (under 50 miles) of electric range do qualify is a slap in the taxpayer's face. Please create a variance (or whatever bureaucratic slipperiness is proper) for all versions of the Model Y so they all qualify for the full $7,500 credit. Thank you. John Alley Seattle, WA [https://s-install.avcdn.net/ipm/preview/icons/icon-envelope-tick-green-avg-v1.png]<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient> Virus-free.www.avg.com<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-
Qiang Zhang	1/4/2023 22:42	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Qiang Zhang
Mark Ruhnke	1/4/2023 22:44	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves. Mark P. Ruhnke, P.E., C.E.M. 315-794-7944 cell Sent from my iPhone
Ezra Pinsky	1/4/2023 22:46	The Tesla Model Y (which is fully electric) all-wheel drive, long-range, and performance five-seat variant does not qualify for the tax rebate in the new code. But somehow a Jeep hybrid that has a gas powered engine getting maybe 20mph gets the rebate… please change the code to include all real fully electric powered cars. Regards, Ezra Pinsky
Ke Zhang	1/4/2023 22:46	Dear IRS, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Andrea Chang

Name	DateTimeReceived	Body.TextBody
Ed Quinn	1/4/2023 22:50	I am writing to comment on the proposed tax credits for electric vehicles. The proposal does not meet the objective of accelerating the electric vehicle transition. Specifically, the exclusion of the 5 passenger Tesla Model Y from the list of qualifying SUVs is against the laws intention, particularly when considering the space, range and efficiency of other vehicles that are qualified. The Model Y is an excellent small SUV for families or persons needing more space than a sedan. Its range as a fully electric vehicle and its efficiency are outstanding. It's an example of an American product that includes technology ahead of its time. Please reconsider your assumptions and add the vehicle to the qualifying SUV list. Edward Quinn mcsprof@gmail.com 330-715-0359 (cell, accepts text) 1818 Sawgrass Drive Uniontown, Ohio 44685
Brook Serjeant	1/4/2023 22:50	1) I asked ChatGPT to draft a letter to IRS. Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize. Respectfully Kyle Crow PO Box 98 Port Lions, Alaska 99550
Rodolfo Estrada	1/4/2023 22:51	Dear IRS, I think tesla Model Y 5 seater should be included. Sincerely, Rodolfo
Eddie Chang	1/4/2023 22:52	Dear IRS, I am writing to express my concern about the current incentives for electric vehicles. It appears that there is a misalignment of incentives when it comes to the subsidies provided for electric SUVs. Specifically, I have noticed that it is possible to receive a $7,500 subsidy for a Jeep Wrangler Wxe that has only been retrofitted with batteries, resulting in a mere 21 miles of electric range. This seems to be a misuse of taxpayer funds, as the subsidy is meant to encourage the adoption of fully electric vehicles, not partially electrified ones. Furthermore, it is unfair that a fully electric SUV like the Tesla Model Y 5 seat variant with significantly more range and cargo capacity does not qualify for the subsidy simply because it is not considered "SUV enough." This effectively penalizes consumers who are trying to make a more environmentally responsible choice. There are several more examples of this uneven application of the intent of the law that seem to make no sense from any perspective you take. This is simply not right. You can find other examples at this twitter thread: https://twitter.com/farzyness/status/1609646745188802563 I urge the IRS to reconsider the criteria for these incentives and ensure that they are properly aligned with the goal of promoting the widespread adoption of fully electric vehicles. Thank you for your attention to this matter. Sincerely, Eddie Chang 480-227-5061
jjandkc	1/4/2023 22:53	HI, TESLA MODEL Y 5 SEAT VARIANT SHOULD BE INCLUDED IN THE EV TAX CREDIT $7,500 KRISTINE HITES

Name	DateTimeReceived	Body.TextBody
Daniel Lothrop	1/4/2023 22:55	Hello, Treating hybrid vehicles and full battery electric vehicles the same is incentivizing the wrong thing. They should get a percentage of the credit based on what percentage of their full range they can get on EV only. Secondly, the 6,000lb gross weight threshold for SUVs incentivizes manufacturers to have heavier, less efficient vehicles. In other words, it rewards carmakers for making more energy-guzzling cars. The Mach E and Model Y, in all variants, are both clearly SUVs. I sincerely hope IRS retools this methodology in order to promote greater BEV adoption and incentivize the production of efficient vehicles, as I believe was the spirit and intent of the legislation. Best Regards, Daniel Lothrop 1550 W Plano Pkwy, Plano, TX 75075
Ngọc Nam Phạm	1/4/2023 22:55	credit
Jason	1/4/2023 22:58	I am writing to express concern about the current structure of the EV tax credit outlined in the Inflation Reduction Act. Specifically, the way these credits are being applied has created a host of issues and incorrect incentives, both for the public and for automakers. If you're going to waste our money giving it away to automakers, at least do so sensibly. One major issue is the way that the IRS is categorizing vehicles. The Tesla Model Y, a pure electric vehicle with an SUV form factor, is not being classified as an SUV by the IRS, meaning it is not eligible for the $7,500 tax credit. On the other hand, the Jeep Grand Cherokee 4xe, a hybrid vehicle with a gas engine and only 25 miles of electric range, is being classified as an SUV and is eligible for the credit. This disparity is not in line with the EPA's classification of these vehicles, and it unfairly benefits inefficient gas vehicle automakers at the expense of pure electric vehicle manufacturers like Tesla. I urge the IRS to fix this issue by either removing incentives for all hybrid vehicles and only applying them to pure EVs, or by applying SUV/non-SUV rules consistently and fairly across all automakers. This would correctly incentivize automakers and the public in line with the original intent of the bill, and would show the American taxpayer that these categorizations are not being made in error or with corrupt intentions. Thank you for your attention to this matter. Sincerely, Jason
Sam Ralat	1/4/2023 23:02	Please revise the code to have ALL the Tesla Model Ys in the SUV category This includes the 5 seater The Model Y is not a sedan. And the 7 seat option doesn't magically make it an SUV Thanks in advance, Sam Ralat 312.887.2971 -- Thanks, Sam 312.887.2971
yarrow point	1/4/2023 23:03	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not$55K. Thank you.
HSIAO HU	1/4/2023 23:04	I think that the Tesla Model Y 5-seat vehicle should qualify for $80K threshold IRA tax credit since it is an SUV Sincerely, Hsiao Hu
Jeffrey R Levine	1/4/2023 23:05	I was very disappointed to learn that the Tesla Y 5 seater is not qualified for a tax incentive. Why would the 7 seater be qualified and not the 5. They are the exact same car except for the weight. Aren't we trying to save the planet here. Lighter cars are more efficient. Not to mention that the Y is fully electric where the Audi Q5 and the Wrangler hybrid are both only sightly electric and spew hydrocarbons. The Tesla Y is clearly the best small suv family car on the market and will effect the highest rate of conversion to EV's. Please reconsider this decision. Thanks, Jeff Levine
Jeffrey R Levine	1/4/2023 23:05	I was very disappointed to learn that the Tesla Y 5 seater is not qualified for a tax incentive. Why would the 7 seater be qualified and not the 5. They are the exact same car except for the weight. Aren't we trying to save the planet here. Lighter cars are more efficient. Not to mention that the Y is fully electric where the Audi Q5 and the Wrangler hybrid are both only sightly electric and spew hydrocarbons. The Tesla Y is clearly the best small suv family car on the market and will effect the highest rate of conversion to EV's. Please reconsider this decision. Thanks, Jeff Levine

Name	DateTimeReceived	Body.TextBody
Zack Vogel	1/4/2023 23:07	Please reconsider classifying the Tesla Model Y5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. The Ford Mach-E also fails to qualify. How does a hybrid with 21 Miles of range qualify? Thanks, Zack
Jonathan Knetsch	1/4/2023 23:07	Why is a model y with 5 seats not considered a SUV whereas a model y with 7 seats is a SUV? I'm interested in the logic behind this rationale. Also, why does a Jeep with a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car Model Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. Thanks, Jon Knetsch
Andy Letwin	1/4/2023 23:10	Hello, I am writing to express my concern about the decision to exclude the Tesla Model Y 5 seat variant from the new tax credit. I believe this decision is misguided and does not align with the goals of promoting sustainability and reducing carbon emissions. The Model Y is classified as an SUV because of its weight, yet it is a fully electric vehicle with zero emissions. On the other hand, hybrid vehicles that have gas engines and emit a much higher level of carbon are eligible for the credit. This seems fundamentally unfair and counter-productive to the goal of reducing our reliance on fossil fuels. I urge the IRS to reconsider this decision and extend the tax credit to electric vehicles like the Model Y, regardless of their weight classification. The future of transportation depends on our ability to transition to cleaner, more sustainable options, and providing incentives for consumers to make this switch is crucial. Thank you for considering my perspective on this important issue. Best,
Stacey Kennedy	1/4/2023 23:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Below are 2 examples: Example 1 – The Tesla Model Y 5-seat and Tesla Model Y 7-seat versions are the same exact body size. It makes no logic that one qualifies and one doesn't. The Tesla Model Y 5-seat is larger in all most every category of these other 5-seat SUV's of similar or smaller size. Please Fix This. The (VW ID.4 AWD Pro) have $80K cap [cid:image002.png@01D92086.B14C62A0] Example 2 – How in the world could any of these hybrid qualify before a Tesla Model Y. This makes no sense. Please Fix This. [cid:image001.png@01D92084.1D593DE0] Thanks, Stacey S. Kennedy, P.E. 318-547-7577 mobile w/ voice mail SSKPE500@GMAIL.COM<mailto:SSKPE500@gmail.com>
Jim Alvrus	1/4/2023 23:16	The classification of some vehicles seems arbitrary or designed based on the sales price of the vehicle as opposed to using a standard classification method as specified in the Inflation Reduction Act under the paragraph entitled "Manufacturers Suggested Retail Price Limitation" Section C Regulations and Guidance. - it states "For purposes of this paragraph, the Secretary shall prescribe such regulations or other guidance as the Secretary determines necessary for determining vehicle classifications using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles.''. The EPA classifies both Tesla Model Y and VW ID.4 as "Small SUV" with the additional designation of 2WD (for VW ID.4) or AWD for AWD versions of VW ID.4 and all versions of Tesla Model Y. The IRS implementation seems designed to pressure the manufacturer to lower the price of the Model Y, and/or influence consumers to upgrade to a 7 seat version for the designation to be changed from SUV to passenger car for the number of passenger seats available in the Model Y. The designation of the VW ID.4 AWD as an SUV and the 2WD version also appears to be based on arbitrary criteria. The intent of the IRA section expanding the tax credits for EVs and other fuel efficient vehicles was intended to incentive the purchase of more fuel efficient vehicles over less efficient ones. The requirement to add additional drive motors in the case of AWD or additional passengers for model Y both are in direct opposition to that objective. As well the Ford Mach E is classified as a Small SUV by the EPA and therefore a similar disconnect between the intent of the law and the implementation seems apparent. Thanks for the opportunity to comment. James M Alvrus

Name	DateTimeReceived	Body.TextBody
Eddie Bautista	1/4/2023 23:21	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Eddie Bautista
David Toro	1/4/2023 23:35	to whom it may concern, I hope you're well. I think the Tesla Model Y 5 seater should be included in the 7500 tax credit, and I find it silly that it's not included from the beginning. Additionally, vehicles with no meaningful battery range (100+ miles) should be excluded. Thank you. David Toro Sent from my iPhone
Michael Hess	1/4/2023 23:35	to "level the playing field" against other automakers that have been slow to bring ev's to market. The selection of some trims of the Y and Mach-E as a car, and some as an SUV is simply nonsensical! I bought the AWD model because I live in Wyoming and need it, now I'm getting punished because I didn't buy the base model but it's considered a car, still under the SUV price cutoff? And then including mild hybrids like the Jeep Wrangler? Why would the government incentive vehicles that are not actually beneficial to the environment? Incentives seem to only ever apply to the rich, the ones that can afford the technology when first introduced. They are the least in need of the savings. The entire point is to get more adopters. Set an income level maximum that is commiserate with the average cost of new vehicles and the income of those buying them. Only then can you get less well off folks to replace their rust bucket with an EV vs some other basic ICE car or SUV. As it stands, us non wealthy folks are literally helping rich folks but expensive cars. I don't want to make this political, but how can you not? The policies are put in place for the rich, that control the system. Stop the trend. Fix these incentives for the common good, not the gilded lucky. Thank you for your consideration, Michael Hess
Scott Callaway	1/4/2023 23:37	THAT DILBERT CARTOON Jeep Wrangler 4xe vs. Tesla Model Y -- only one is a true EV/SUV and it is not the Jeep. Thank you, Scott Callaway
Ming	1/4/2023 23:39	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you.
Charles Hale	1/4/2023 23:39	Tesla Model Y 5-seater should be included!

Name	DateTimeReceived	Body.TextBody
Marc Naseth	1/4/2023 23:40	To whom it may concern, Thank you for opening this to public comment. I will not hold back on this so I beg your forgiveness. This bill is absolutely ridiculous. The policy makers have completely screwed this up. Combustion vehicles with tiny batteries are receiving a huge incentive when actual fully electric vehicles are not. This paint an absolutely horrible image for the IRS and the policy makers. The vehicles receiving the incentive are just as bad for the environment as a standard ice car. How does a 21 electric mile Jeep qualify when a Ford Mach E (an SUV regardless what you think) is FULLY electric does not qualify. Same goes for Tesla's Model Y, another SUV. What does 7 seats vs 5 seats change to disqualify the 5 seat version. Every other qualified Hybrid with it's puny battery has 5 seats and are comparable in size and cargo space, and they get the full incentive. This is incentivizing combustion vehicles. 20-50 miles of EV range does not make it and EV. The 100% reliance on an electric power train does. ALL hybrids should be disqualified completely. If it has a gasoline/diesel tank it's an ICE, period. I implore you to reconsider what is defined as an SUV to include all 100% electric vehicles labeled as SUVs by the manufacturer, EPA and NHTSA. Otherwise the IRS will lose significant trust from the American people and will appear to be conspiring against electrification which is counter to this bill. If true EVs don't qualify then lay off the money I earned you, government. It's not your cash. It's America's. It is your responsibility to use it to our collective will. End of rant. Sorry again for the harshness but I needed my emotions to come across clearly on how strongly I feel about this. Thank you for your time,
pinny shisgal	1/4/2023 23:42	I was critical at first of the IRA suggested, However, the final bill seemed to me as the potential to divert Battery supplies and resources, EV, Battery, and Semiconductors Manufacturing back into the US in a mass trend. It did seem that Manufacturing took this seriously and began planning and building many factories in the U.S. Unfortunately, It is shaping as I was always afraid it would, A bailout of Legacy old ICE companies and encouraging many more years of ICE cars with very small batteries and mediocre range on Electric. I do not seek to hurt ICE sales, I believe the Consumers will vote clearly and flip 80% per year full BEV before 2028, Much faster than the 40% by 2030 as predicted by ICE companies and the Government. I do wish the trend is left to Consumers, However, If the Government does choose to spend all this money to encourage positive change and encourage American Innovation and Manufacturing to compete heavily with China in the coming years, it should be done right and fairly. At the current apparent execution, it seems to completely miss this target. The rebate should be offered perhaps at different levels but mostly prioritizing BEV by Battery size, with limits on price and income. PHEV should possibly be offered some rebate, but at lower rates and based on Battery size. Foreign Manufactures should possibly be offered a small temporary rebate on BEV through the Commercial section, but only as a transition into US manufacturing. IRS criteria for a Luxury deduction, Off-road, SUV, Passenger use, Weight, AWD, and Ground clearance should not be used as barriers or excuses, Only Battery size, again to reach the target of US mass EV manufacturing against the huge lead from China. It is ridiculous, that a 100% US company making a 330-mile range BEV SUV in The US, which is expected to sell over 500k of that model alone in the US alone in 2023 and possibly be the single most popular car in the US behind the pickups, will be excused from the rebate, while other Foreign cars, made outside of the US, selling less than 50k cars per year will be included only because of a technical 1" difference definition of an SUV.
Coleton Productions	1/4/2023 23:42	I think it’s absurd that the Tesla Model Y doesn’t qualify for the $7500 tax credit when it is a fully electric SUV with over 300 miles, while there are many hybrid vehicles with less than 30 miles, with the same amount of seats that qualify for the credit. Tesla Model Y should qualify for the EV tax credit.
Jason Hall	1/4/2023 23:46	Ridiculous that the Biden administration consistently tries to call GM the pioneer of EV’s when Tesla clearly is leaps beyond them and has done the most to save the earth. Cars like the model Y and Mach E should all receive federal rebates over plug-in hybrids. OMB Control No. 1545-2137 Sent from my iPhone
Robert H Jeffreys	1/4/2023 23:47	I’m writing about the ev tax credit qualifications. In some cases the Tesla Model Y 7 seat variant qualifies for a $7500 tax credit if the vehicle price is up to $80,000. Other Tesla Model Y vehicles only qualify for the tax credit if the vehicle price is under $55,000. This is confusing. Also the Volkswagen I.D. 4 with 5 seats qualifies for the $7500 tax credit if the vehicle price is $80,000 or less, while a comparable Tesla Model Y with 5 seats doesn’t qualify for that credit unless the vehicle price is under $55,000. I’ve seen other charts that show hybrid vehicles that qualify for the larger tax credit. Overall it’s confusing why certain vehicle brands and models qualify for the larger tax credit and others don’t. I don’t know if the IRS can change this, or if the qualifications have been passed into law the way they are and there’s no changing it. As it is, it looks like Tesla isn’t being treated as fairly as other car companies, concerning who qualifies for what credit amount. It would be nice if Tesla and all the other companies involved were treated equally and fairly.
Josh Bishop	1/4/2023 23:48	Dear IRS, I am greatly frustrated and disturbed that our tax dollars are going to be spent, in the $10’s-$100’s of billions on an EV tax credit that is obviously created to bail out traditional OEM’s because they can’t get their act together and make electric vehicles. I’m not saying that a PHEV shouldn’t get some sort of tax incentive for being more efficient, but a Jeep Wrangler PHEV that gets 21 mpg has no business getting a $7500 rebate while the 5 seat Model Y gets $0. Also, the 7 seat configuration Model Y qualifies, how does this make any sense. The EV tax credit was designed to help transition the country to EV’s, sustainable energy and help America bring back the jobs to make this happen. Some of the vehicles that qualify for the full rebates are made in Mexico where as all Teslas are made in America. If this tax credit is not rectified I will have lost all respect in the IRS and US government. As a veteran and former Marine, the blatant corruption on display here makes me sick to my stomach. Please help make this republic stronger by giving tax incentives to all BEV’s made in this great country, and less for any vehicle that also has an internal combustion engine. Thank you for your time

Name	DateTimeReceived	Body.TextBody
Phil Hochstetler	1/4/2023 23:50	I think this link has it absolutely right: https://www.notateslaapp.com/news/1130/tesla-s-dilbert-cartoon-moment-penalized-for-being-too-efficient Why should a gas guzzler with a small range qualify for $7500 when the highly efficient and roomy model Y not qualify? Fix it. Phil Hochstetler Longtime EV owner
Daniel Bekele	1/4/2023 23:57	Why does the IRS consider certain cars with same number of seats SUVs and others in the same catagory not SUVs? Why does the IRS exclude vehicles that are pure EVs for tax credit while including hybrids (they are partly "internal combustion vehicles" and do burn gas do they not?) for tax credit? With the recent guidance relating to the qualified "plug-in electric drive motor vehicle" the IRS seems to redefine what is an EV and what vehicles can be catagorized as SUVs. Please follow the spirit, if not the law, Congress intended and reconsider your decisions in this matter. Respectfully, Dan Bekele Atlanta, Georgia
Weldon Kuhn	1/4/2023 23:58	Greetings, 1) To minimize tailpipe emissions, limit tax credit to those vehicles which exceed 75mpg equivalent. 2) Tesla 5 seat model Y should be included in the SUV group, as specified by EPA. Thanks!
哥龙	1/5/2023 0:00	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. It is not fair to include other brands 5 seater in the SUV category but exclude Tesla Model Y 5 seater! Thank you.
Phillip Harrison	1/5/2023 0:02	Please reconsider the Tesla Model Y classification as Sedan for the purposes of the IRA. This vehicle by any definition is SUV and moreover; a highly efficient pure EV that is quintessentially in the spirit of the legislation.
J J	1/5/2023 0:03	It is ludicrous that Tesla and Ford (and by extension consumers) are being excluded from the EV rebate as the vehicles are too efficient to meet ANTIQUATED STANDARDS of what a small SUV is. Please rectify this ASAP so our nation can continue encouraging the move to sustainable energy. Thank you, -Jonathan M. Joshua
Bradley Conway	1/5/2023 0:04	As a long time citizen, voter, age 67, I find that the treatment of the Tesla model Y series with 5 seats by the IRS as a non SUV despite being the safest family SUV on the road, classified by Ntsa as an SUV and by EPA as an SUV is blatantly anti Tesla, a U.S. or Texas and California, Arizona and NYS based company, and huge employer, generating huge taxes and activity for the Treasury, which happens currently to be nonunion, like most of its foreign competition. Many hybrids made overseas in Mexican facilities, and not even assembled in the U.S. with far less US content than Tesla Model Y, and which predominantly operate in gas mode are found to be SUVs which have 5 seats less weight, less batteries, less range, less demand, less safe do qualify as SUVs. this appears to be lobbying based influence and needs to be corrected very promptly. Also the late timing of the announcement is also indicative of apparent Treasury bias or undue influence unfairness, and an anticonsumer and voter or citizen attitude. In no way does this reflect the intent of the Act of the legislature. This in short is an outrage which tarnishes both the Treasury and the IRS. The delay of regulations until March to favor loopholes for foreign makers, back door is also shameful for Treasury in my humble opinion. This is the first time in my life I have publically commented on agency action in the executive branch. The Chinese, Japanese and Korean governments are probably puzzled by this anti U.S. implementation, with taxpayer funds. Kindly try and correct this. Thank you
Tyson parker	1/5/2023 0:11	I Tyson Parker think tesla Model Y 5 seater should be included in the IRS tax credit and it's silly that it’s not from the beginning. Thank you
Jesus Martinez	1/5/2023 0:20	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US.

Name	DateTimeReceived	Body.TextBody
Yosef Aryeh	1/5/2023 0:20	I just wanted to express my surprise and dismay about the recent release of tax classifications of sedans and SUVs for the IRA tax credit and the price caps thereof. Specifically, the Tesla model Y being classified as an SUV only in the 7 seat configuration but as a sedan for 5 seat configurations is not only seemingly arbitrary (other 5 seat vehicles are classified as SUVs, and lighter vehicles are also classified as SUVs) but is also counter to the spirit of the goal of the IRA. Firstly the EPA classifies the Tesla model Y as an SUV regardless of seat configuration. Why not go with an established classification from an agency which specifically deals with the automotive industry? Furthermore, the ultimate goal of the bill is to assist the transition to sustainable energy and transportation. Obviously, the more efficient implementation of a vehicle will be the more desirable outcome and the more closely related to that goal. Encouraging the production of/ the purchase of a seven seat vehicle when a consumer doesn't need seven seat just creates waste in manufacturing, in materials, and unnecessary lower efficiency. This is counter to sustainable transportation. If the issue is somehow related to an arbitrary ground clearance number then encouraging manufacturers to raise suspension to meet the SUV clearance while creating further inefficiencies for vehicle battery energy consumption is counterproductive. Please reconsider this classification to match common sensibilities, established classifications (EPA) and to match the goals of the bill. As an aside, just the concept that hybrid vehicles qualify at all for the tax rebate and is truly a waste of taxpayer money to support vehicles with small, short range batteries which only nominally effects the reliance on oil/gas and prolongs the transition to electric vehicles, which is the ultimate goal. While we are on a tangent, the support of vehicles produced in Canada or Mexico is a further squandering of taxpayer money. We should incentivize U.S.A. production and U.S.A. workers with U.S.A. tax dollars. Not Mexican workers and Mexican factories with U.S.A. tax dollars. Thank you for you consideration, - Michael Schlussel Milwaukee, WI
Ricco Feliciano	1/5/2023 0:27	Milwaukee, I do not envy your position in this matter as I know it is unpopular task being laid before you by the government. So, I'm going to put a spin on this by basing my concerns more on facts & less on emotion and frustration. I'll try keep this short… I'm no expert, but like you, I have the ability to come to my own conclusions by exploiting the research already done by professionals in & out of the government WRT vehicles. The established rules & definitions are currently based on the Internal Combustion Engine (ICE) type vehicle. We need to approach the problem with fresh eyes, redefined by the new type of vehicle, the Electric Vehicle. Below are government sites that define vehicle types base on ICE configurations: https://www.fhwa.dot.gov/publications/research/infrastructure/pavements/ltpp/13091/002.cfm https://afdc.energy.gov/data/mobile/10380 https://afdc.energy.gov/data/mobile/10381 Instead of solving a problem with one hand tied behind our backs. Re-evaluate the rules that are used to define EV vehicles types. Things like vehicle weight class, duty classifications, etc. are ill-defined for the type of vehicle(s) that are being considered for the Electric Vehicle Credit, as they have their own criteria because they are designed differently than ICE vehicles. In some instances, the rules contradict the very vehicles that are being considered. This Department of Energy (DOE) site contradicts the Energy Secretary's changes on EV configurations that qualify. It has a list of Battery Electric Vehicles (BEVs) with 5 seats & still calls them SUVs. So, why is there so much emphasis on seats to define what is an SUV vs. Sedan EV Credit? Select "View All":
Antonio Mustico	1/5/2023 0:39	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,

Name	DateTimeReceived	Body.TextBody
C O	1/5/2023 0:41	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,
Coletun Frank	1/5/2023 0:41	The IRS is not categorizing the Tesla Model Y 5-seat as an SUV even though the Environmental Protection Agency does. All Model Y's and Ford Mach-Es are SUVs and 100% electric. If you truly cared about the future and sustainability, all of these vehicles (in every trim package) should qualify for the full $7500 incentives over any "hybrid" burning gas. As a concerned tax payer, please explain your reasoning. VR, Coletun Frank <https://overview.mail.yahoo.com/?.src=iOS>
Cortney Harrington	1/5/2023 0:44	Greetings, I am writing to address the misalignment of electric vehicle tax credits with the environmental/emissions benefits of certain electric vehicles. It has come to my attention that some fully electric vehicles are excluded from the tax credit while many plug-in hybrid EVs with minimal all-electric range are included. In my opinion, the weight criteria limiting the tax credits to plug-in hybrid EVs should be broadened to include all-electric EVs such as the Tesla Model Y. In an ideal situation, the tax credits would be focused to only incentivize all-electric vehicles or to incentivize them more favorably than plug-in hybrid EVs, because all-electric is the truly clean energy needed to ensure a better future. Sincerely, Cortney Harrington South Lake Tahoe, CA
Robert Cetti	1/5/2023 0:46	Dear IRS, I see the IRS announced the vehicles that qualify for the 2023 EV tax credit. Well done for including the Tesla Model 3 models on the list as well as the 7 seat variants of the Model Y. It does not make sense that the Tesla Model Y 5 seat variants (though they are one of the most efficient in miles per gallon equivalent) are not considered to be an SUV for the applicable MSRP Limit. My understanding is that the EPA considers these vehicles as an SUV. The IRS also considers the Tesla Model Y 7 seat variant to be an SUV. If the 7 seat variant is announced as an SUV then the 5 seat variant should be deemed to be an SUV and have the $80,000 applicable MSRP limit. The Model Y is much more efficient than the hybrids vehicles on the list and will therefore be better for the environment. It does not make sense that the IRS does not classify the vehicle to be an SUV. The IRS should put the Tesla Model Y 5 seat variant on the list of vehicles eligible for the $80,000 applicable MSRP Limit. Sincerely,
joe w	1/5/2023 0:55	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Tesla Model Y 5 seater is a SUV similar to other car currently eligible for the SUV qualification. Thank you. Joe Wang
Yury Primakov	1/5/2023 1:07	I'm writing to ask that you reevaluate the Tesla Model Y 5-seat variant's exclusion from the definition of an SUV under the new Inflation Reduction Act, which currently sets the MSRP cap at $55,000. The Model Y 5-seat and 7-seat variants are categorized differently despite sharing the same dimensions, frame, and shape. This makes no sense, and I believe it is unfair to those who have purchased or are considering purchasing the 5-seat variant. I kindly request that you reevaluate the Model Y 5-seat variant's classification and raise the MSRP cap to $80,000 so that it is consistent with the 7-seat variant. Thank you for your consideration of this important issue. Sincerely, Yury Primakov
Ryan Crnich	1/5/2023 1:08	larger in size with the same amount of seats that do not qualify as an SUV, but it's smaller counterparts do. I'm sure you're already aware, but this is an incomplete list and I would hope that you would make this a priority. Is it will directly impact consumer decisions vehicles purchased until they are certain they can receive a tax credit. Thanks Ryan

Name	DateTimeReceived	Body.TextBody
Howard Kave	1/5/2023 1:17	I wish to comment about the IRS's claim's classification of electric (BEV) and hybrid electric vehicles for purposes of the federal tax credits recently authorized by law in the so-called "Inflation Reduction Act". If, I understand the intent and purpose of the Congress and President in enacting this legislation, that intent and purpose was for the federal government to provide incentives to consumers to purchase motor vehicles whose emission of carbon dioxide from the oxidation of petroleum products (gasoline mostly) were much less than is common in internal combustion powered vehicles (ICE). However as interpreted by the IRS currently, that intention is frustrated in many cases and the continued emission of carbon dioxide and carbon monoxide is actually encouraged in the case of plug in hybrid that continue to use internal combustion to provide most of their power of propulsion. These "hybrids" have very small electric motors that produce EV ranges less than 50 miles. On the other hand, vehicles that produce no emissions at all, pure BEV's such as the Tesla Models 3 and Y and the Ford Mustang Mach E, currently the most popular of such automobiles are classified based upon some illogical system having to do with their number of seats. Thus, the five seat Tesla Model Y is limited to a $55,000 MSRP while the seven seat version of the same vehicle can qualify for the $80,000.00 limit. This leads to the government essentially subsidizing the sale of a Jeep Hybrid that has very poor EPA estimated mileage and burns gasoline, qualifying for the full $7500 credit while the all electric Model Y with a zero emission range five or six times greater than the Jeep being denied the same credit treatment. This does not advance the goal of promoting "sustainable" energy. It fact, it hinders progress toward that goal. These rules as they exist today are either the product of incompetence, misunderstanding or, worse, some sort of corruption. Please review the data. All Tesla Model Y's are SUV's. So is the Mach E They are all built in the USA. They should also qualify for the tax credits.
Josh Yahalom	1/5/2023 1:22	Good morning, I am writing to voice my concern of the new IRA tax credits for EVs. I find it absurd that SUVs with 20 miles of electric range and rely heavily on internal combustion engines are qualified for the $7500 EV tax credit with a purchase price of $80,000 , while cars with a 300+ range are limited to a purchase price of $55,000. The law not only appears, but now undoubtedly, was written to exclude Teslas. As an American wanting to accelerate the transition to clean energy, subsidising cars with a battery as big as a my son's Power Wheels makes me question the motives behind this new tax credit. Please reconsider the way the tax credits are allocated and include America's most American electric vehicle's company, Tesla, and add the Model Y SUV with a purchase price < $80,000 purchase price. Respectfully, Joshua Yahalom
Doug Gainous	1/5/2023 1:23	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-In Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I understand that the purpose of this credit is to encourage the purchase of electric vehicles that are better for the environment. However, the exclusion of the Model Y from the SUV category seems to be arbitrary, especially when compared to the inclusion of vehicles that are largely manufactured outside of the US and have much worse environmental profiles. I urge you to reconsider this decision and include the Model Y in the SUV category. It is a highly efficient and environmentally friendly vehicle, and it should not be unfairly disadvantaged by this credit. Thank you for your attention to this matter. Sincerely, Doug Gainous
jukebox.loris.0h@icloud.com	1/5/2023 1:32	(model y - 5 seater) that leads the industry towards the electric evolution, the report promotes the slowing down of it by including hybrids, products that only delay it, buying manufacturers time as they build more ICE vehicles. Please reconsider and update this report to promote true electric vehicles. This is from one concerned tax payer, among the sea of many, watching our government who we hope will listen to our voices and make the right decision. Please do the right thing. We are all watching. Concerned tax payer. ADDJ
Adam Gill	1/5/2023 1:54	Please reconsider the credit applications to Tesla vehicles. It is absurd that some of the hybrid vehicles qualify for the tax credits but the standard 5-seat Model Y does not. This is major incongruence to the stated goals of the IRA and should be fixed ASAP. Thanks

Name	DateTimeReceived	Body.TextBody
Holden RS	1/5/2023 1:56	I am writing to express my frustration regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in both the United States and world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel/energy efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including all variations of the Tesla Model Y and Ford Mach E. Thank you. -Holden Roth-Sisley
Glenn Earp	1/5/2023 2:10	Hello I'm writing to point out that it's ridiculous to offer a $7500 rebate for any ICE/Electric hybrid vehicle while denying this same rebate for a Tesla Model Y, a true electric vehicle. Please reconsider. Thank you. Regards Glenn Earp
Yongwei Yao	1/5/2023 2:14	This e-mail is to comment on the incorrect classification of certain vehicles (Tesla Model Y 5-seater and Ford Mustang Mach E in particular) in the IRA. Both Tesla Model Y (including 5-seater and 7-seater) and Ford Mustang Mach E are SUV and, hence, should have their MSRP limit set at $80,000. Moreover, Tesla Model Y and Ford Mustang Mach E are pure electric vehicles (compared to hybrid vehicles) and should be treated more favorably under the IRA. Thanks for your fair consideration. Best, Yongwei Yao
David Feldman	1/5/2023 2:20	I wanted to comment on the new EV tax credits. The identification of what is a car vs SUV seems to be outdated and incorrect when dealing with modern EVs. I am looking at the Cadillac Lyriq and it is illogical to be considered a car compared to Audi Q5 which is a smaller vehicle in almost every dimension, let alone its a hybrid compared to full electric. Auto manufactures shouldn't be penalized for designing more aerodynamic cars that are lighter and potentially have less ground clearance just to qualify for SUV status. I highly recommend a more modern interpretation of an SUV to accomplish what the original intent of this program is meant to achieve, increase EV adoption. Not cause people to buy larger and heavier vehicles then necessary just to achieve a tax credit that should have applied to all SUV's. Thanks, David Feldman
kaithomas45	1/5/2023 2:27	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Best, Kai Thomas Von meinem/meiner Galaxy gesendet
Sudharshan Poojary	1/5/2023 2:28	Hello, it’s very unfair that Tesla model y, 5 seater is not eligible for $7500 tax credit. It’s suv as epa guidelines why it’s not considered suv for tax credit purposes. It’s very unfair for American made car please fix it. Thanks Sudharshan Poojary Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Huy Ly	1/5/2023 2:31	Dear Andres at IRS, I am writing to request that the Tesla Model Y be counted as an SUV for the purposes of the $7,500 tax credit. The Model Y is a fully electric vehicle that is designed and marketed as an SUV, with a sleek and sporty design, as well as a range of features and capabilities that make it suitable for use as a family vehicle and for off-road driving. One of the key characteristics of the Model Y that makes it an SUV is its size and versatility. With a seating capacity of up to seven passengers, the Model Y is larger than many sedans and hatchbacks, and is well-suited to transporting families and groups of friends. In addition, the Model Y has a high ground clearance and is equipped with all-wheel drive, making it capable of tackling rough terrain and inclement weather conditions. Another factor that supports the classification of the Model Y as an SUV is its market positioning. Tesla markets the Model Y as an SUV, and it is consistently referred to as such by media outlets, industry experts, and consumers. It is included in lists of SUVs alongside other traditional gas-powered models, and is often compared to other SUVs in terms of features and performance. In conclusion, the Tesla Model Y should be counted as an SUV for the purposes of the $7,500 tax credit due to its size, versatility, and market positioning as an SUV. Thank you for considering my request. Sincerely,
Kevin Bobak	1/5/2023 2:33	To Whom It May Concern, I am writing to call to attention what appears to be an error concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The current statement excludes the 5-Seat Tesla Model Y Long Range from the “SUV” category, despite the fact that this vehicle meets the qualifications for an “SUV” based on the criteria put forth by the EPA and other government agencies. Other 5-seat vehicles of comparable size are included in the SUV category. Additionally, the “7-Seat Model Y” is listed as an SUV, despite being the exact same vehicle frame with the only difference being a change to the interior seating. The purpose of the Inflation Reduction Act is to provide incentives for Electric Vehicles. The current guidance given by the IRS would instead incentivize automotive manufacturers to make their vehicles less efficient in order to qualify for the tax credit, which is the opposite of the stated intention of the bill. (For instance, the additional 2 seats in the Model Y increases the weight and decreases the energy efficiency.) The solution is simple: the Tesla Model Y (and other pure-electric SUVs) should be corrected to the SUV category, regardless of the interior seating option, thus qualifying for the $7500 tax credit if their price is beneath $80,000.00 (instead of the $55,000.00 limit for non-SUVs.) I hope that you are able to take prompt action to correct this error, as it has a direct and present impact on citizens seeking to purchase battery-electric vehicles, thus damaging the Inflation Reduction Act’s purpose of accelerating the transition to sustainable energy. Thank you for your time, Kevin Bobak
malathi Muramalla	1/5/2023 2:36	I am writing to let you know my disapproval regarding how the IRS classified vehicles into the categories determining whether electric vehicles must be priced under $55,000 or $80,000 to be eligible for the $7,500 tax credit for electric vehicles included in the Inflation Reduction Act. Specifically, I am concerned about the lower MSRP limit for some plug-in hybrids, such as the Jeep Wrangler, which only gets 20 MPG and has 21 miles of electric range. I find it unfair that the MSRP limit for some fully electric SUVs, such as the Ford Mach-E and the five-seat Tesla Model Y, is higher at $80,000, while the limit for plug-in hybrids is lower at $55,000. This means that vehicles like the Mach-E and the five-seat Model Y, which have impressive EPA ratings around 300 miles of range, are not eligible for the tax credit because they are priced above $55,000. The IRS should reconsider this classification and raise the MSRP limit for fully electric SUVs like the Mach-E and the five-seat Tesla Model Y to $80,000, just like the other SUVs. It is important to encourage the adoption of fully electric vehicles, which have significantly lower emissions than their gas-powered counterparts, and the current limits do not do this effectively. I hope that the IRS will take my concerns into consideration and make changes to the tax credit to promote the adoption of fully electric vehicles. Sincerely Venkata Malathi Muramalla

Name	DateTimeReceived	Body.TextBody
Venkata Ramayya	1/5/2023 2:37	I am writing to let you know my disapproval regarding how the IRS classified vehicles into the categories determining whether electric vehicles must be priced under $55,000 or $80,000 to be eligible for the $7,500 tax credit for electric vehicles included in the Inflation Reduction Act. Specifically, I am concerned about the lower MSRP limit for some plug-in hybrids, such as the Jeep Wrangler, which only gets 20 MPG and has 21 miles of electric range. I find it unfair that the MSRP limit for some fully electric SUVs, such as the Ford Mach-E and the five-seat Tesla Model Y, is higher at $80,000, while the limit for plug-in hybrids is lower at $55,000. This means that vehicles like the Mach-E and the five-seat Model Y, which have impressive EPA ratings around 300 miles of range, are not eligible for the tax credit because they are priced above $55,000. The IRS should reconsider this classification and raise the MSRP limit for fully electric SUVs like the Mach-E and the five-seat Tesla Model Y to $80,000, just like the other SUVs. It is important to encourage the adoption of fully electric vehicles, which have significantly lower emissions than their gas-powered counterparts, and the current limits do not do this effectively. I hope that the IRS will take my concerns into consideration and make changes to the tax credit to promote the adoption of fully electric vehicles. Sincerely Venkata Ramayya M.
Pruthvi Shetty	1/5/2023 2:41	The Tesla Model Y 5 seater should be included and it's silly that it’s not from the beginning! Pruthvi
Stephen Akosah Darko	1/5/2023 2:48	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Your consideration of this matter is highly valued. Yours sincerely, Stephen Akosah Darko Sent from my iPhone
Richard Hurt	1/5/2023 3:03	I'm very much in favor of the spirit of the Inflation Reduction Act and how it's trying to push electric vehicle adoption forward. However, I do believe that the vehicle categories are skewed and should be adjusted. The Tesla Model Y not being categorized as an SUV is a mistake, in my opinion. I'm also disappointed that hybrid vehicles, that are not as efficient as BEVs, are being given the same or better tax credits. Please reconsider the categories for these tax credits and reward the manufacturers that are pushing the technology forward. Sincerely, [https://www.gravatar.com/avatar/6343d4d073c5c9309ffc802b1150f258?s=50]Richard Hurt [https://s3.amazonaws.com/kangaroobox-public-us-east-1/web/keybaseicon.png]<https://keybase.io/rnhurt> [https://s3.amazonaws.com/kangaroobox-public-us-east-1/web/facebookicon.png] <https://www.facebook.com/rnhurt> [https://s3.amazonaws.com/kangaroobox-public-us-east-1/web/twittericon.png] <https://www.twitter.com/rnhurt> [https://s3.amazonaws.com/kangaroobox-public-us-east-1/web/linkedinicon.png] <https://www.linkedin.com/in/rnhurt> [https://s3.amazonaws.com/kangaroobox-public-us-east-1/web/githubicon.png] <https://github.com/rnhurt>
Henry Tam	1/5/2023 3:16	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I am very surprised that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery(21mi electric range) are eligible for the full $7.5k credit. This seems backward as this classification doesn’t encourage consumers to purchase the more efficient and fully-electric 5-seat Tesla Model Y. Instead, there is more incentive to purchase the inefficient and more air-polluting Ford hybrid and Jeep PHEV. Please reconsider including the Tesla Model Y (5 seat version) in the SUV classification. Sincerely, Henry Tam Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
James Lindsey	1/5/2023 3:16	Please reconsider how you approach the EV tax credit. I believe it should cover fully ALL full electric vehicles made in North America. And a reduced amount for plug in hybrids. Please do not get hung up on tiny classifications of suv or whatever or cost of vehicle for different tiers of the same vehicle. Let's get America green! James
Vidhi Sinha	1/5/2023 3:19	* The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. [cid:1858100b2f8207cf5f01] This seems totally unreasonable at this point. The right thing seems to be: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Thanks and regards Vidhi
Scott Kim	1/5/2023 3:30	Model Y five seat variants should be classified as an SUV and receive the $80,000 MSRP limit Thanks, Scott Kim Sent from my iPhone
Tyler Wunsch	1/5/2023 3:35	My comment is about the Tesla Model Y. This is the BEST EV on the market and it's a SUV Crossover, not a sedan! It deserves the full $80k credit. It's unamerican to offer the full credit on the 7 seater and not on the 5 seater, and just confusing. Please iron out the issues here for a full ramp of getting our nation off dirty fossil fuels that further risk our national security. Best regards, Tyler
Camille Dixon	1/5/2023 3:41	Hello, The Tesla model Y needs to be included in tax incentives. It is way more electric than others included, and is a complete governmental failure to not be included. It’s hard to trust a government that makes such basic common sense mistakes. Thanks, Camille Jones Sent from my iPhone
Zhuohong Cheng	1/5/2023 3:47	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
Tolli Forker	1/5/2023 3:49	Hello, I am submitting comment on the EV tax credit. I would like to propose the stipulations recently released by the IRS for what qualifies as an SUV and therefore the higher $80k purchase price cap should be revised. As an example, some trim versions of the Ford Mach-e and Tesla Model Y are classified as a sedan under the recently released IRS guidelines. This consequently sets their price cap at $55k (which disqualifies them as they both sell for higher than this cap) It has been shown that if the 5 seat (two row) Model Y increases its gross weight by about 200lbs it would then be classified under IRS guidelines as an SUV. The current stipulations will incentive manufactures to make arbitrary changes such as increasing weight, or ride height, or approach angles etc. leading to purposefully decreasing the efficiency of these vehicles. It is my opinion the IRS such just use the EPA classifications for which models and trims are SUVs or not. As it currently stands, many light hybrids with tiny battery packs and inefficient gas engines will receive the EV tax credit and pure BEVS, such as the Tesla Model Y - which is the best selling EV in in the most parts of world and shown to be the most American made model on sale in America of any vehicle, would not receive the EV tax credit. This seems to be directly opposed to the intended purpose of this tax credit, which is to incentivize the adoption of new technology EVs, and incentivize the domestic production of EVs and materials. Once again, please either adjust the current stipulations to include these popular SUV currently mis-classified, or just simply use the pre-existing EPA

Name	DateTimeReceived	Body.TextBody
+14353137258@tmomail.net	1/5/2023 4:44	[cid:dottedline600.gif] [cid:tmobilespace.gif] OMB Control No. 1545-2137 I think it is crazy that you are including hybrids that have tiny little electric batteries in them. They get less than 50 miles of range, some much less. And youâ€™re leaving out full electric SUVs and crossovers. Does not make any sense at all. [cid:tmobilespace.gif] [cid:footer.gif] [cid:tmobilespace.gif]
Jim Cutler	1/5/2023 4:50	I think it's crazy that you're including hybrids that have such tiny little batteries in them that they barely get 25 to 50 miles of range on electric! All the while leaving out some fantastic full BEV SUV, and crossovers with 250 to 330 miles of range. For example, the Tesla model Y, and the mustang Mach-E. From my viewpoint, they both qualify more than any other does. Respectfully, J. Cutler
Gus	1/5/2023 4:51	As a US citizen residing in Pittsburgh, PA, I wanted to comment on the distribution of EV tax credits. My thoughts are the following: - I believe that hybrid vehicles should not be eligible for EV tax credits, or if they are, it should be in proportion to the ratio of their electric range vs their gas range. - I believe that the Tesla Model Y should be classified as an SUV for purposes of the EV tax credit, or better yet, that their should not be a distinction of SUV vs non-SUV for the purposes of the EV tax credit. - I believe that the distribution of EV tax credits should not be limited per-manufacturer, as I believe that doing so inhibits competition and rewards manufacturers who build inferior EV products. Thank you, Gus Welter 616 Greenfield Ave, Pittsburgh, PA 15207
Yahoo	1/5/2023 5:20	Sir, I request that the IRS adjust its interpretation of the new tax credit to favor BEVs over hybrids in all cases. My own experience with a Tesla Model Y proves that it is not only an SUV, but a more worthy recipient for the credit. I lived in my Model Y during a year of traveling the US, putting more than 40,000 pure electric miles on it. Clearly this kind of vehicle should qualify for the full $7,500 credit over gasoline vehicles with tiny batteries. [cid:0e7c63f8-13a3-4bb3-bf68-990f067dbe81@namprd09.prod.outlook.com] [cid:b77a90d5-a2ad-495a-b4c5-94b5b70abaed@namprd09.prod.outlook.com]
Raquel Galvin	1/5/2023 5:28	I am writing to express strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). I request that all Tesla vehicles be qualified for the qualified plug-in electric vehicle credit (OMB Control # 1545-2137). As you may be aware, Tesla has consistently been at the forefront of the electric vehicle market, producing some of the most advanced and popular electric vehicles on the market. These vehicles not only provide a clean and efficient transportation option, but also help to reduce our reliance on fossil fuels and combat climate change. I believe that it is in the best interest of both the IRS and the American public to incentivize the purchase of electric vehicles like those produced by Tesla. By qualifying all Tesla vehicles for the qualified plug-in electric vehicle credit, the IRS can help to further accelerate the adoption of electric vehicles and the transition to a cleaner transportation sector. I urge the IRS to take immediate action to qualify all Tesla vehicles for this important credit. Thank you for considering my request. Sincerely, Raquel Galvin
Christian Simard	1/5/2023 5:32	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future.

Name	DateTimeReceived	Body.TextBody
Thomas Tracy	1/5/2023 5:39	Hybrid cars which are only partly electric should not be eligible for the $7500 credit. Secondly, Tesla Model Y (all versions) should be classified as SUV. These are my strong opinions. Regards, Thomas E. Tracy Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Anthony Abene	1/5/2023 5:40	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time AJA Anthony J Abene 408-656-1407 anthonyabene@me.com Sent from my iPhone 14
Ivan K.	1/5/2023 5:45	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. [cid:31b667c4-02aa-4fdd-8b3a-cea967518808@namprd09.prod.outlook.com] Sincerely, Ivan Karpenko
Thomas Tracy	1/5/2023 5:46	These are my strong opinions. Regards, Thomas E. Tracy USA citizen Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
srinimaram@yahoo.com	1/5/2023 6:00	Dear IRS - Please make the Tesla Model Y eligible for the EV tax credit. The Tesla Model Y 5 seat configuration is the most American-made car and safest car you can buy. The US govt says it's NOT eligible for the $7.5k. Thanks Srini

Name	DateTimeReceived	Body.TextBody
Phebe Hemphill	1/5/2023 6:06	Dear Mr Garcia, The Tesla Model Y 5 seat suv should be included in this IRA electric drive motor vehicle credit for the higher price of 80K. The 5 seat model is a very family friendly vehicle. It doesn't make sense that the 7 seat model Y is included, but the 5 seat model is not. I was planning to buy this model in 2023. The hybrid vehicles that are included in the bill are way less environmentally friendly and defeat the purpose of this bill. Thanks for your consideration. Phebe Hemphill Oaklyn NJ
Terrence Greene	1/5/2023 6:08	To whom it may concern, Please reconsider the IRS confusing implementation of EV tax credit for SUV type vehicles by creating your own definition for such vehicles. Your action is coming across to the American public, taxpayers, as very divisive and targeted to eliminate the credit for Tesla Medel Y vehicles, one of the most popular EVs. The is the most American made vehicle we have in the USA and most energy efficient, but you seem to have an axe to grind against Tesla Owners, Tesla Customers. The people being hurt is not the manufacturer but consumers who could potentially be able to purchase a long term investment in supporting the green energy initiative. Thank you so much,
set_employ_0i@icloud.com	1/5/2023 6:18	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the
Greg Merritt	1/5/2023 6:24	How does a plug in hybrid with a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. Tesla Model Y (SUV) which is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT.. It should be an SUV weather it's 5 or 7 seats. This doesn't make since.
Jeff Haynes	1/5/2023 6:45	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. Why PHEV are eligible for tax credits at all is unclear, as they are not particularly good for the environment. In my opinion, PHEVs should have been excluded completely from the code. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Jeff Haynes Fairfax, VA
Terrence Greene	1/5/2023 6:54	I am writing to express my disappointment and frustration with the recent decision to redefine what constitutes an SUV in a way that excludes Tesla's 5-seat SUVs from the category. This change seems arbitrary and unfairly targets a specific manufacturer, and it undermines the integrity of the tax code. As you may be aware, SUVs have long been a popular choice for American consumers due to their versatility, safety features, and spacious interiors. Tesla's 5-seat SUVs offer all of these qualities, and they should not be excluded from the category simply because they are electric vehicles. I understand that the tax code must be updated and revised to reflect changing technologies and market trends. However, this should be done in a way that is fair and transparent, not in a manner that appears to be motivated by bias or favoritism. I strongly urge the IRS to reconsider this decision and restore the classification of Tesla's 5-seat SUVs as SUVs. This would demonstrate a commitment to fairness and impartiality, and it would help to maintain the integrity of the tax code. Sincerely, Terrence Greene

Name	DateTimeReceived	Body.TextBody
kenneth palmer	1/5/2023 6:54	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary and unfair. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely,
Pat W	1/5/2023 7:00	support American products and this is the #1 most made in USA. I think it's unfair they were punished for reducing weight capacity to increase efficiency and cargo room.
Joy Hopkins	1/5/2023 7:07	I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle. As someone who has invested in sustainable energy and owns a Tesla Model Y, I am thoroughly confused as to why the IRS would classify the Tesla Model Y as a PC Passenger Car. The US Environmental Protection Agency and the National Highway Traffic Safety Administration certainly consider the Tesla Model Y to be a SUV or MPV. What's the disconnect? To me, it seems mighty suspicious that the Tesla Model Y, the #1 best selling electric vehicle in 2022, has been excluded from the tax credit. Who ultimately made this decision and why? How and when can we revisit this grave oversight? There is certainly lots of data to support that excluding the Model Y from the tax credit was an ill-informed decision (or worse one made intentionally due to lack of budget planning given the enormous impact Tesla is making) creating (1) inconsistencies across our government agencies and (2) decelerating sustainable energy initiatives. Thank you for this opportunity to share my concerns. I look forward to hearing your response and engaging further. Thanks and regards, Joy Hopkins Direct cell: 415-889-3258 Google voice: 401-484-8569 Web: www.joycehopkins.com<http://www.joycehopkins.com>
Brian	1/5/2023 7:14	As a tax payer I find it absurd that we are giving away 7500.00 to incentivise EV's and I own one. With that being said it is ridiculous that you exclude the most popular EV the Tesla Model Y 5 seater, yet you give it to a gas guzzling Jeep hybrid. This needs to change.
JJ	1/5/2023 7:14	Dear IRS, I am writing to express my dissatisfaction with the inflation reduction act's EV tax credit rule. Specifically, I am concerned that the Tesla Model Y (5 seat) is not eligible for the credit as an SUV, and is instead limited by the $80k price cap. Meanwhile, the Ford Escape PHEV and Jeep PHEV, as well as foreign-made EV leases, seem to be qualified for the full $7.5k credit. I understand that the tax credit is intended to encourage the adoption of electric vehicles, and I support this goal. However, I believe that the current rule unfairly discriminates against certain models and manufacturers. The Model Y (5 seat) is a popular and widely-available SUV, and I think it should be treated equally to other vehicles in its class. I would like to request that the IRS reconsider this rule and find a way to make the EV tax credit more equitable for all consumers. I understand that this may be a complex issue, but I believe it is worth the effort to create a more fair and inclusive policy. Thank you for considering my comments. Sincerely, JJ Nold -- JJ Nold Design Director | Invest 234 1st Street, San Francisco, CA 94105 [https://lh3.googleusercontent.com/p5W-VTjfsEzirah7JV44o55oAODWYSSyX3uMaRW9mGNc7OuqqMh4TjxoSN8l97n1I4AjY5gS7kDemmVrHM4YHJjnojHua93wKEoikrPXY9O3I7zGLW1Z_4i5t5ZrD
Patrick Brady	1/5/2023 7:14	eligibility. The IRS has a responsibility to point out this oversight to Congressional leaders and ask Model Y be included in the tax credit. It's best for the environment. Patrick Brady 413.204.2660
Karime Möll	1/5/2023 7:30	Hello IRS, I'm writing to voice my great displeasure with the Inflation Reduction Act's regulations on car classification, in particular the Tesla Model Y's

Name	DateTimeReceived	Body.TextBody
Don Davis	1/5/2023 7:33	This proposed legislation needs to be made simpler and more fair. Why should a Tesla Model Y with 5 seats not qualify as an SUV when a Ford Escape with 5 seats (which is smaller) does qualify? It makes no sense. Thanks, Don Davis (828-215-7513)
Rick Haller	1/5/2023 7:46	Please include Tesla Model Y 5 seat version as one of those eligible for the SUV under $80,000. It is crazy that all those hybrid EVs are eligible. There are other 5 seat SUVs that are eligible but aren't even fully electric. Tesla is an American manufacturer. They hire Americans. Stop punishing them. Start rewarding them. Rick Haller Kansas City
Claudio Trevisan	1/5/2023 7:53	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally friendly vehicles. The inclusion of a vehicle with such low efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y. I believe that the Model Y should be considered an SUV due to its size, capabilities, and market positioning. First and foremost, the Model Y is significantly larger than most compact sedans. It has a length of 194.9 inches, a width of 82.8 inches, and a height of 66.1 inches, which makes it more akin to an SUV in terms of dimensions. Additionally, the Model Y has a significantly higher ground clearance than most sedans, which further enhances its SUV-like characteristics. The Model Y is marketed and perceived by consumers as an SUV, regardless of 5 seats vs 7 seats. It is positioned as a larger, more practical alternative to the Tesla Model 3, which is classified as a compact sedan. This suggests that the Model Y is intended to compete with SUVs in the market, and should therefore be classified as one for the purposes of the EV tax credit. Sincerely, Claudio Trevisan
Rafael Garcia	1/5/2023 7:56	Why is the Tesla Model Y 5 seat vehicle not considered an SUV but the 7 seat version is? These vehicles are the same size and have the same dimensions. The IRS mandates state that the Secretary should "determine vehicle classifications using such criteria similar to that employed by the Environmental Protection Agency and the Department of Energy to determine size and class of vehicle" . The EPA classifies all versions of the Model Y as an SUV and as a matter of fact has a " Truck SUV" as well as a "Vehicle" or "Other SUV" class which allows for less heavy vehicles to qualify as an SUV. Clearly the secretary is making up his own classifications and not following what was asked of him in the IRA and Notice 2022-46. Please reconsider your classification of the 5 seat version of Tesla Model Y as an SUV as per EPA. The Ford Mach-E may also be suffering from this mis-classification. Rafael Garcia
Paul Scott	1/5/2023 8:00	electric SUV which also happens to be the most American made SUV, the Tesla 5 seat model Y, however, ironically does not qualify for the $7500 tax credit. The reason is disheartening, the vehicle is too light and efficient! Manufacturers try to reduce the weight of electric vehicles so they can drive farther on a single charge. Tesla could simply add weight to the car so it would qualify but, obviously, that makes no sense and defeats the intent of the IRA. The anomaly of the Tesla 5 seat model Y not qualifying is a result of an outdated definition of an a SUV's weight. The EPA categorizes the 5 seat model Y as an SUV and I believe The internal revenue service should also. Paul Scott Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Nicholas Stees	1/5/2023 8:03	Updated suggestion - remove suv truck increase, flat 55k and under eligibility - instead require EPA test range to be > 250mi of range. This promotes what the American people what they want and affordable electric vehicle with an good expected range. And can allow lightweight three-wheel vehicles to qualify. On Wed, Jan 4, 2023, 5:07 PM Nicholas Stees <nstees@gmail.com<mailto:nstees@gmail.com>> wrote: Set them all to 55k and even smaller vehicles like 3 wheel Aptera that are hyper efficient. The definitions are silly. But the solution is not to include more expensive EVs into the program, the solution is to reduce the qualifying price down to ~$50 000 across the board. At the point of development that EVs have now reached, there is zero reason to be subsidizing the purchase of a vehicle that costs more than the annual salary of most Americans. What we need to now encourage is the production of affordable EVs. Continuing to offer these large incentives for these really expensive models is just encourage manufacturers to build for the minority of well off folks.

Name	DateTimeReceived	Body.TextBody
Andy Schwalb	1/5/2023 8:06	the function of an SUV (in this category) should qualify. To quote car and driver on the definition of an SUV "There is no commonly agreed-upon definition of an SUV and usage of the term varies between countries. Thus, it is "a loose term that traditionally covers a broad range of vehicles with four-wheel drive."". The Tesla model Y certainly fits this. The only reason I can why you wouldn't is some political agenda and we the tax payers will be stuck footing this agenda. Please don't do politics, simply represent us as the funding source for our government. Andrew Schwalb
Steven Gouletas	1/5/2023 8:14	Please revise the Inflation Reduction Act (IRA) or eliminate it. 1. Government spending increases inflation. 2. The two purposes of the IRA was to increase the sale of climate reducing vehicles and increase the production of batteries and electric vehicles in the USA. It has now been changed to allow cars, parts and materials made outside of the USA, to include Canada, Mexico, Europe, and South Korea. Companies and investors have put up BILLIONS of dollars to make batteries in the USA and now they find out it was all unnecessary because of changes to the rules that were set out almost 6 months ago. This is ridiculous. To determine if an SUV is an SUV by weight and not by interior space is not only wrong, it is counter productive. It rewards inefficient automakers and penalizes efficient automakers like Ford with the Mach E and Tesla with the 5 seat Model Y. Lastly, including hybrids when they have only about 10% of the battery and 90% of the pollution at 100% of the allowed incentive is wasteful of the US taxpayers money. Please make the above changes or kill the IRA as it is a poor return on taxpayer money given how ineffective it has become. Be well, Steve [https://storage.googleapis.com/signaturesatori/customer-C010ghzej/images/5NTNu.png] [https://storage.googleapis.com/signaturesatori/customer-C010ghzej/avatars/user/Dq6cI.png] Steven Gouletas CEO (Active) IL/FL Licensed RE Designated Managing Broker text/call (312) 361-1928
Jingwen Li	1/5/2023 8:14	We planned and waited to to buy a Tesla Model Y this year, and are disappointed to find out this most American and most efficient EV is not eligible for federal tax credit as a SUV. It seems that IRS and EPA have different definition of SUV and IRS' definition favors, in general, EVs manufactured outside the U.S. and EVs that are far less energy efficient and less environmentally friendly. To my instinct, IRS's definition deviates what IRA intended for. Thank you very much.
William Tatun	1/5/2023 8:19	For additional guidance recommendation on the EV tax credit under the IRA, please address: - The people who have a firm order and placed a significant deposit (over 5% of the vehicle MSRP) prior to the enactment of the IRA and will receive their vehicle in 2023 (the vehicle is a model 2023, firm order in 2022 but won't be delivered until 2023). True Story (I take it most comment when it affects them): With all pre-IRA rules in effect: - I put down a $5K deposit on a ~$70K EV (2023 Fisker OCEAN ONE) prior to the enactment of the IRA. - The manufacturer started production on on 11/17/2022 in Graz, Austria. The first vehicles are expected to be delivered to US customers 1Q through 2Q 2023. - I entered into a binding contract with a non-refundable $5K deposit under the pre-IRA enactment rules. The legislation is written as such that this situation was "handled" as I would qualify for the $7.5K EV tax credit. The current guidance does not state this clearly. It only states that if one had a pre-IRA binding contract and received the vehicle before 12/31/2022 that the old rules applied. Separately, it states that if a binding agreement (purchase) is made post-IRA and the vehicle is delivered after 12/31/2022, new rules would be in effect. What I, and others, are looking for is specific guidance on vehicles purchased prior to the enactment of the IRA (specifically model year 2023s) but won't be delivered until 2023. More specifically, that they will qualify under the pre-IRA rules; the same rules under which the purchase (binding agreement coupled with a significant non-fundable order fee) was made. Thank you for your consideration. William Tatun

Name	DateTimeReceived	Body.TextBody
Eric DeLaat	1/5/2023 8:23	I do not own, nor have I ever owned a hybrid, or fully electric vehicle. I know only a very select number of people who do own them, and use them as daily drivers. :Probably about 1/3 of the people who I know own and use them, only use them for local driving, or as a 2nd vehicle. I live in the Cleveland, OH (Northeast OH) region, and with winter weather, they are less frequently seen on the roads, at least until they are clean and free from snow and ice. In this area of the country many vehicles are AWD (all wheel drive), 4x4 vehicles, trucks, and SUVs. There are a number of sedans and compact cars as well, but I live in a more rural area. In my opinion, over the years, and as technology has progressed, any vehicle which can obtain 300+ miles of electric vehicle power only, should be eligible for a federal tax credit. That should be the true purpose of the tax credit for such vehicles. As for hybrid vehicles, I believe that is a more difficult opinion to formulate. I have driven several hybrid vehicles, which are capable of up to 40 miles per gallon, or more on freeways/highways depending on traffic conditions. It perhaps, should still receive a partial tax credit. Perhaps 40% of what is being offered to fully electric vehicles. I think it is a great way to get consumers thinking forward about the possibilities and economic implications of converting to hybrid/electric alternatives to fossil fuels. *Note: South Korea fined Tesla for false advertising regarding their range. Tesla updated their web page stating that driving conditions such as snow, ice, rain, and traffic patterns, may affect actual 'real-world' range. Again, my point is any fully electric truck, suv, sedan, or compact vehicle capable of meeting government standards for distance should unilaterally be allowed to request the tax credit. If we are to be aggressive in this country, as touted, and to be fully electric by 2030 or 2040, the tax credits will be needed to persuade, or inspire 'innovation laggers' to consider the benefits of a fully electric vehicle. Please keep in mind, than many are very much against transitioning to electric vehicles due to the charging time difference, when compared to fueling time. Many people view electric vehicles as a novelty, and not a viable real-world solution for their day-to-day transportation needs.
Heather	1/5/2023 8:26	Inflation Reduction Act's qualified cars for the EV incentive need to include ALL Tesla Model Y and Ford Mustang Mach-E. These incentives are crucial to promote eco-friendly choices to reduce pollution.
Stephanie Doba	1/5/2023 8:27	To Whom It May Concern, I urge you to revise the guidelines for qualifying vehicles for electric vehicle tax credits. Currently the guidelines are inconsistent, unfair to some manufacturers, and provide the wrong incentives to consumers. In one of the most egregious examples: A Jeep hybrid vehicle, with a gas engine getting 20 MPG, has only 21 miles of electric range and gets a $7,500 EV tax credit. The Tesla Model Y with 5 seats is all electric but does not get any tax credit. And why would a Tesla Model Y with 7 seats count as an SUV and get the tax credit, when the 5-seat model is the same vehicle but is considered a "car" and must meet a lower price point to be eligible for any tax credit? Whatever definitions were used to categorize a vehicle as an SUV or a car are unfair to certain vehicles. For example, two VW EV models are classified as SUV's and get the $7,500 credit, while Tesla's Model Y qualifies as an SUV for the $7,500 credit only if it has a third row of seats. The VW's have no third row of seats. Please revise your guidelines to be consistent with the spirit of the law: to incentivize consumers to buy electric vehicles instead of internal combustion vehicles. That means revising what is considered an SUV and how many electric miles a vehicle must have to qualify for the incentives. Stephanie Doba 614 10th St., Brooklyn, NY 11215
Stephen Hopkinson	1/5/2023 8:28	Dear Sir/Madam, Please review the Tesla Model Y qualification for $85k limit, as it is clear that these vehicles are all SUVs and as such is inherently unfair for them not to qualify for the upper price limit (especially considering that these are American made). Kind regards, Stephen Hopkinson
Yu-Xiang Hu	1/5/2023 8:32	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.
TheGator1970	1/5/2023 8:44	Sent from my iPhone This is absolutely a scam by the IRS to include ICE vehicles as part of the EV tax incentive package. Tesla Model Y in all configurations should be included in the $7500 tax credit bill. I have lost all confidence that our government is acting in the best interest of the American people! If this is
Don Smith	1/5/2023 8:48	I am writing to voice my concern over the unreasonable and unfair designations<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> for which vehicles receive credit with the Inflation Reduction Act, and how much each vehicle receives. The Jeep Wrangler with 21 mile electric range should not be receiving any tax credit, let alone the full $7,500 credit. Less than 6% of its range is electric, the rest is from gasoline! The Ford Mach-E should qualify for some tax credit as it is a pure electric vehicle, not consuming any gasoline. Delineations between cars and SUVs are arbitrary and result in adverse effects that are not focused on reducing emissions. The Tesla Model Y 5 seat edition does not qualify as an SUV while the Ford Escape plug-in hybrid does, despite being smaller and weighing less. That is absurd. The criteria need to be revised to focus exclusively on reducing emissions and helping the environment.

Name	DateTimeReceived	Body.TextBody
Nick Schrock	1/5/2023 8:48	the bill. The Ford Mach E and the 5 seat Tesla Model 7 do not count as SUVs, where as dramatically less efficient Hybrid SUVs do. Ford and Tesla could do extremely silly things like add weight to the vehicle or increase clearance slightly to qualify. These changes would not alter the functionality at all, but would actually make the cars less energy efficient. This is a classic case of a government regulation causing perverse incentives the work against the supposed goals of said government regulation. I strongly urge you to reexamine the classification rules that led to the Mach E and Model Y not counting as SUVs in this regime. Thank you, — Nick Schrock
Stephen Pierz	1/5/2023 8:49	To whom it may concern, I am writing to express my concern about the classification of vehicles as SUVs, including the MACH E, Tesla Y and others on your list. I am very confused on what the criteria was for the decision. I am sure that it was well thought through and not properly communicated on the release of the qualifying / not qualifying models. I currently own a Chevy Bolt and a Tesla Y in addition to several older high mileage ICE vehicles, that my children drive. We will be looking at replacing them with new BEVs. Hybrids are taking the worst of both, small battery and small under powered engine and having all the maintenance (and disposal of oil and other fluids) of an ICE car. I am sure this will be corrected going forward however, lack of clear visibility on the criteria means that I don't know if I will get a tax credit. If there were clear guidelines, then I can look at them have high confidence what will qualify and what won't Please remedy this situation as quicky as possible Thanks, Steve Pierz, [https://drive.google.com/uc?id=0B5RvhT6JPcuXU2hra3JWakRwNGM&export=download] steve.pierz@gmail.com<mailto:steve.pierz@gmail.com> (309) 251 - 6796
David Baird	1/5/2023 8:50	Dear Sir/Madam, I am astonished to see that with the introduction of the new IRA act, PHEV vehicles are considered eligible for a $7500 tax credit, whereas a Tesla Model Y are not, unless they have the 7 seats fitted or are above a certain weight Surely the idea of the IRA is to accelerate the shift away from oil-dependency towards an electrified, renewable future. How making heavy, hybrid vehicles with 20mpg efficiently qualifying and pure EV's with 120mpg efficient ineligible appears to be totally against the concept of the bill As it stands, the incentive will be for auto manufacturers to push out PHEV's, further delaying the EV revolution I urge you strongly to rethink this and put zero-emission EV's as the priority Warm regards, Dave Baird
dennis richards	1/5/2023 8:57	republican president to take office. To make a Tesla model y to get the tax credit whether it has 5 seats or 7 seats is just another corrupt decision against tesla.
Haris Qudsi	1/5/2023 9:12	Hello, I'm sending this email to share my concerns regarding the application of the newly updated EV Tax credit as it relates to certain vehicles. This tax credit was created to encourage the adoption of more efficient, electric vehicles over similar gas models. With that in mind, it seems silly to penalize vehicles like the Ford Mustang Mach E and the Tesla Model Y for being more efficient with their weight and not classifying them as SUV's. While the term SUV has often stood for Sport Utility Vehicle, in the average Americans lexicon, the term has come to reflect any vehicle that rides higher than a traditional sedan might and has a cargo area that is shared with the passenger compartment. The utility element has been emphasized more than anything else, and it's difficult to understand why the new tax credit would $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y. Of course, there's the shape and height, but the cargo space inside is also very pertinent, and the Model Y has 100 liters more cargo space than the Cherokee 4xe. My hope is that more American families will be able to shop between a gas powered suv and an electric one once this situation is rectified, so that not only can there be more efficient vehicles (in every way) on the road, but also so that we can help conserve the planet by reducing our emissions. Warm regards, Haris Qudsi 10611 Garrett Court
Brad Behlow	1/5/2023 9:12	There is no logical reason Tesla should not qualify for an EV tax credit. Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. Do not penalize them for being efficient with the weight of the vehicle.

Name	DateTimeReceived	Body.TextBody
Stefano Trompeo	1/5/2023 9:15	I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE), SUV and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler Wxe has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not quality for a subsidy because it is not considered to be "SUV enough". This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions and is fully electric (not hybrid). I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter. SIncerely, Stefano Trompeo
Marwell Grimes	1/5/2023 9:17	Dear IRS am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000 The Tesla Model Y 5 seat option meets all the criteria to be considered an SUV It is clearly an SUV as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA) Furthermore 1 the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options . AS such we believe that it deserves the full tax credit available to SUVs. hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV Thank you for your time and consideration. Same for the Ford Mustang Mach-E Sincerely, Cameron Callaway
michael.baselice@icloud.com	1/5/2023 9:18	Good morning- The Tesla Model Y, which is one of the only SUVs that is of proven EV technology, range, and safety. Trying to differentiate a 7 seater variant with $7500 (tip to $80k MSRP) vs the 5 seat variant for no credit because you apply the $55k MRSP and classify it as a car is non-sensical. A significant number of other SUVs on the list, including the Cadillac Lyric, for example, are 5 seats or less (4 for the Lyric). The Lyric is similar size and specs to the Tesla, with an even lower seating capacity. Jeeps fall into the same category, as do many other cars. The facts are clear and the data supports treating all Model Y variants as SUVs and applying the $80k MSRP threshold. As a side note: If the intent of the IRA EV rule is to push people to Green vehicles, placing an MSRP cap on vehicles is counter intuitive. Luxury buyers would more readily adopt across the board if more premium options with Longer ranges and higher price points were extended the credits. I.E. Tesla Model S and Model X, Lucid Air variants, Rivian, Mercedes, etc.
Amy Ferguson	1/5/2023 9:19	Please reconsider your excluding pure BEV (Mach-E and Tesla model Y variants) and allowing plug in hybrids that have very little range. If the purpose is to switch to the use of sustainable energy vehicles, then giving hybrids a tax credit goes against that intent. Amy Ferguson Sent from my iPad
Herman Vandecasteele	1/5/2023 9:27	If the Tesla Model Y is excluded from the $7,500 tax credit based on ground clearance, then the government is clearly not serious about reducing carbon emissions. Despite some of the faults of Tesla and its founder, they are ultimately responsible for the revolution of the electric car market. If America is serious about innovation and global leadership, it shouldn’t use procedural rules to disadvantage one of its own.

Name	DateTimeReceived	Body.TextBody
Rich H.	1/5/2023 9:27	Regarding the proposed electric vehicle tax credit qualifications - I would like to submit the following comments. I believe the current qualifications are inconsistent and misguided, and show a lack of common sense with respect to the most efficient and popular EV in the U.S., the Tesla Model Y. Specifically, the IRS defines a SUV only by the vehicle's GVWR or Gross Vehicle Weight Rating, which appears to need to be over 6,000 lbs to be considered a SUV. This creates an issue with the program, which is intended to encourage sales of more efficient vehicles. Vehicles with lighter weights are more efficient. There are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. Model Y also has an efficiency of 115 MPGe versus 56 MPGe for the Cherokee 4xe. the Audi Q5E Quattro, a hybrid SUV that has an EPA rating of 61 MPGe and 23 miles of pure electric range; as well as the Jeep Wrangler 4XE, a 5-seat hybrid SUV that gets 20 MPGe and an all-electric range of 21 miles. In comparison, the Tesla Model Y Dual Motor AWD has 330 miles of all-electric range and 122 MPGe, while the Ford Mustang Mach-E California Route 1 with Extended Range battery has 312 miles of all-electric range and 98 MPGe, as per the EPA<https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=44159&id=44932&id=45018&id=45140>. This makes no sense, and needs to be corrected! It is illogical and silly that the new tax credit gives $7,500 for a vehicle like the Jeep Cherokee 4xe and not the Tesla Model Y, based on this flawed definition. Rich Hargrave 754 Milltown Rd.
Kim Morris	1/5/2023 9:32	I just found out that jeep PHEV that go 20 miles on electric, but then switch to gas,getting 20mpg, are eligible for the full $7500 incentive, but that Tesla model y, are ineligible for any incentive rebate?? THIS MAKES NO SENSE! The point of the incentives is to move the world to electric, to stop driving gas cars, to clean up the air, and water, and land, and make electric vehicles more affordable to more people! Not to reward big car companies for greenwashing! I am very much against this set-up, it doesn't help people move into electric vehicles, it only rewards bad driving, and legacy car companies. Register my anger, displeasure, opposition, to this as strongly as possible, please. I want to change this policy, this letter is the first salvo in this fight. Kim Morris 35 Parkside Terrace Meriden, CT 06450 -- www.pinkears.com<http://www.pinkears.com>
Jack & Bobbi Otto	1/5/2023 9:35	We strongly protest the arbitrary assignment of the Tesla AWD Model Y long range to the non-SUV $ 55,000 cap. We feel it should qualify for the EV tax credit of $ 7,500 as do other brand SUVs that have less cargo space and also only 5 seats. Jack and Roberta Otto
mama wang	1/5/2023 9:38	To Whom It May Concern, I googled SUV. It did not say the weight is one of the definition. Or, IRS just made a definition for it. If put more weight can qualify, just put rocks around it. Make rocks more expensive. Enough to be good car, why redundant with all burden around. IRS try to save money on this big selling car will create more issues later on. Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves Sincerely, May Wang Sincerely, May Wang 206-841-1888
Stephen Zadel	1/5/2023 9:46	I am writing to file a complaint about the misaligned incentives for electric vehicles (EVs) in the current tax code. I recently came across a tweet about a Jeep SUV that will receive a $7,500 subsidy despite only having 21 miles of electric range. Meanwhile, a more efficient and practical EV SUV with 15 times the range and more cargo capacity did not qualify for the subsidy because it was not considered an "SUV enough." I believe that these incentives should be revised to encourage the adoption of truly efficient and environmentally-friendly vehicles, rather than simply rewarding the purchase of any vehicle with an electric motor. The current system does not effectively promote the transition to EVs and undermines the efforts of individuals and companies working to reduce carbon emissions and combat climate change. I request that the IRS review and update the current incentives for EVs to better align with the goals of promoting sustainability and reducing greenhouse gas emissions. Thank you for considering my complaint. Sincerely, Stephen Zadel Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
May Wang	1/5/2023 9:49	To Whom It May Concern, I think tesla Model Y 5 seater should be included and silly that it is not. I heard because it has less weight than 6000 pounds. It doesn't make sense to put more rocks and consume more energy is encouraged by IRS. It is opposite way to save planet. Please don't be silly! Great car should be encouraged, not punished! Please do a right thing to include Tesla Model Y 5 seater into IRS tax credit list. Sincerely, May
Soham Kane	1/5/2023 9:51	I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle. I am writing to express my concern and confusion regarding the classification and treatment of the Tesla Model Y by the IRS. As a future EV buyer and supporter of sustainable energy, I am troubled by the discrepancies in the MSRP requirements for the Model Y based on the number of seats. According to the EV bill, the MSRP requirement for vans, SUVs, and pickup trucks is $80,000. However, the Tesla Model Y (5 seat variant) has an applicable MSRP limit of $55,000, implying that it is not classified as an SUV by the IRS. This contradicts the classification of the Model Y as a SUV by the US Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA)! Additionally, the Tesla Model Y (7 seat variant) falls under the full $80,000 MSRP limit despite being essentially the same vehicle as the 5 seat variant, with only the addition of 2 seats in the rear cargo space. This inconsistency in treatment is unacceptable and undermines the goals of the EV bill to support American made electric vehicles. Furthermore, it is unfair that a fully electric SUV with a range of 310 miles is not eligible for the $7,500 EV tax credit, while a hybrid Jeep Wrangler with 20mpg gas "efficiency", and an EV range of only 20 miles is eligible. This decision creates inconsistencies in the promotion of sustainable energy initiatives and is detrimental to the advancement of electric vehicles. I strongly urge the IRS to reconsider the classification and treatment of the Model Y and to provide a clear explanation for these discrepancies. The promotion of American made electric vehicles and sustainable energy initiatives should be a top priority, and I believe that the Model Y should be
Soham Kane	1/5/2023 9:51	I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle. I am writing to express my concern and confusion regarding the classification and treatment of the Tesla Model Y by the IRS. As a future EV buyer and supporter of sustainable energy, I am troubled by the discrepancies in the MSRP requirements for the Model Y based on the number of seats. According to the EV bill, the MSRP requirement for vans, SUVs, and pickup trucks is $80,000. However, the Tesla Model Y (5 seat variant) has an applicable MSRP limit of $55,000, implying that it is not classified as an SUV by the IRS. This contradicts the classification of the Model Y as a SUV by the US Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA)! Additionally, the Tesla Model Y (7 seat variant) falls under the full $80,000 MSRP limit despite being essentially the same vehicle as the 5 seat variant, with only the addition of 2 seats in the rear cargo space. This inconsistency in treatment is unacceptable and undermines the goals of the EV bill to support American made electric vehicles. Furthermore, it is unfair that a fully electric SUV with a range of 310 miles is not eligible for the $7,500 EV tax credit, while a hybrid Jeep Wrangler with 20mpg gas "efficiency", and an EV range of only 20 miles is eligible. This decision creates inconsistencies in the promotion of sustainable energy initiatives and is detrimental to the advancement of electric vehicles. I strongly urge the IRS to reconsider the classification and treatment of the Model Y and to provide a clear explanation for these discrepancies. The promotion of American made electric vehicles and sustainable energy initiatives should be a top priority, and I believe that the Model Y should be
Ryan Tydrich	1/5/2023 9:51	Can you please include all Tesla vehicles for the tax rebate of $7,500.00. It's supposed to incentivize people to buy electric yet leaves out the world leader in electric cars, Tesla. Also, all its cars it sells are made by US citizens and in the US. If Tesla does not end up getting the rebate it will push more people to believe conspiracy theories and distrust in the US Government and its agencies. It already looks like an incredible amount of corruption is going on by Tesla not being included initially. How is a 20 mile per gallon Jeep with a small battery that has a 20 mile range get the rebate, yet the 330 mile range Tesla Model Y does not. It does not make any sense. Please correct this nonsense. Thank You Ryan Tydrich

Name	DateTimeReceived	Body.TextBody
Abhinay Madduri	1/5/2023 9:55	Dear IRS, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit.
Allen Sulgrove	1/5/2023 9:56	To Whom It May Concern: I appreciate this subject being open for comment. I would first like to start with this credit is for “Qualified Plug-in Electric Vehicle Credit”. An electric vehicle is not an ICE vehicle. Considering a hybrid as an EV is incorrect. Every hybrid car has an internal combustion engine. While I believe there is a place for hybrid vehicles for credit it should be at a $3750 level not a $7500. An example of this where this makes little since it the Jeep Hybrid. The gasoline engine of this vehicle has an EPA MPG of 20 mpg and the electric motor only has a range of 21 miles. How does this help our sustainability focus of the bill? The next issue that needs to be corrected is around SUV’s. It appears that there has been an arbitrary weight limit excluding EV’s which are in the SUV segment like the Ford MachE and the Tesla Model Y. Maybe a better solution would be to use seating and cargo capacity. The confusing thing about this is that as the vehicle weight lowers the more efficient the vehicles and more sustainable. More efficient vehicles are being excluded because of the weight rule. Please consider making changes that better meet our sustainability goals and do not eliminate true EV’s on arbitrary specifications. Have a great morning, Dwight Sulgrove
Abhinay Madduri	1/5/2023 9:57	Attn: Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Your consideration of this matter is highly valued. Yours sincerely, Abhinay M
Shauhin Ashrafi	1/5/2023 10:02	To whom it may concern Tesla model Y 5 seater should qualified for the ev tax credit and it is absurd that it’s not already Shaun Ashrafi Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Justin C.	1/5/2023 10:05	Please fix the Tesla Model Y determination. Differing number of seats in the same body style should not determine whether a vehicle is an SUV or not. Thanks

Name	DateTimeReceived	Body.TextBody
Luke Stoia	1/5/2023 10:08	Andres Garcia, I own a Tesla Model 3 and Y. It does not make sense to me that the Model Y 5 Seater should not qualify as an SUV. It is a very versatile vehicle. Very large and spacious and for our family it functions this way. 3500 lb towing capacity as well. Same towing capacity as a 4 dr Jeep Wrangler. It doesn't make sense that a Model Y 7 seater is an SUV and a Model Y 5 seater isn't. Model 3 is a sedan, Model Y is an SUV. I am all for an EV tax credit to incentivize adoption, but without this change I believe Tesla is unfairly disadvantaged. I don't think that is right. As I understand it the Ioniq 5 is qualifying as an SUV and yet in every way the Model Y is a larger vehicle. Also, when we are trying to drive EV adoption for less energy usage more sustainability I don't think the SUV requirement should have a minimum weight. This would lead to less efficiency. If a company can achieve SUV utility with less weight that shouldn't be penalized, in my opinion. I hope the details of the credit can be modified to consider the Tesla Model Y as an SUV. It just makes sense. And I also think it is really important to keep the competitive playing field fair for Tesla who has led the way at great risk. I believe this legislation should strive to ensure this credit doesn't disrupt the influence of the free market while incentivizing EV adoption. Thanks for hearing my opinion! Luke Stoia
Shaun Russell	1/5/2023 10:14	Dear IRS, I am writing to express my concern about the qualifications for the electric vehicle tax credit. It seems illogical that some variants of fully electric vehicles, like the Tesla Model Y, are not eligible for any incentives, while hybrid gas guzzlers like the Jeep, which gets only 20 miles per gallon and has a range of only 21 miles on electric power, are eligible for credits. This seems to be because they are not classified as SUVs based on their weight. However, the Environmental Protection Agency does classify all variants of the Model Y as an SUV. This seems to be contradictory to the purpose of the tax credit, which is to incentivize the adoption of electric vehicles. I believe that the qualifications for the credit should be revised to better align with this goal. Thank you for considering my concerns. Sincerely, Shaun Russell 401-601-9175
suja.krish@yahoo.com	1/5/2023 10:15	I would like to provide my comments on this proposal and wish to register my opposition to the unfair treatment of certain vehicle categories in the memo: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This is a pretty severe lack of negligence by the IRS to properly categorize vehicles and unfairly boosting a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Please address these concerns by including Tesla SUVs for example and apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Best, Suja Krishnaswamy | (201)360-1828 | suja.krish@yahoo.com<mailto:suja.krish@yahoo.com> My profiles: [View my profile on LinkedIn]<http://www.linkedin.com/in/sujakrish> Twitter<https://twitter.com/sujakrish> | Whatsapp<http://Use:%20https://wa.me/12013601828>
Adrian Yun	1/5/2023 10:16	Good morning, I am writing to request your consideration to increase the MSRP Limit of the Tesla Model Y - 5 seat variant and Tesla Model 3 Long Range to at least $80,000. These vehicles are 100% electric with approximately 300 miles of range per charge, making them ideal for promoting and encouraging the EV adoption. Thank you -- Adrian Yun 820 S WIlton Pl Unit 306 Los Angeles, CA 90005 (310) 995-5512 CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any

Name	DateTimeReceived	Body.TextBody
Sean	1/5/2023 10:20	in terms of EV manufacturers. Common sense legislation would simply be a broad EV tax credit for X amount for all EVs, or at the very least a percentage on the MSRP value, but the idea that some of the most successful, efficient, and well regarded EVs like the Tesla Model Y are disqualified from the tax credit because of a splitting of hairs around weight is really absurd. Please correct this and either simplify the qualifications so that American made EVs like the Tesla qualify, or just make exceptions in cases such as this. So many potential EV buyers are going to be confused and/or disqualified from buying the EV that suits their needs the best from these counterproductive regulations. Common sense legislation, please. -Sean Hill
Jay Fulton	1/5/2023 10:20	Please emphasize eligibility for electric vehicles without a gas engine. For example, all of the Tesla model threes and model Ys are better for our environment than a large hybrid vehicle that is mostly powered by a gasoline engine. I hope that you can find a way to correct this miss categorization that occurred in the initial set of announcements. I do think a subsidy is a good idea for a hybrid which has a small battery. But a small battery should be a small tax credit. A large battery should enable a large tax credit. Thanks in advance for your time spent in consideration of these ideas. John K Fulton,. 739 New Gloucester Road North Yarmouth, state of Maine, 04097
Sriram Raghavan Gurukula	1/5/2023 10:21	Attention: Andres Garcia I was looking forward to buying a Tesla Model Y - 5 seat variant only to find that it has been excluded from being categorized as an SUV despite it being a 100% EV vehicle. Many of the SUV categorized vehicles from competitors are included but Model Y 5 seat variant is not. Model Y is one of the most efficient and most American made crossover SUV's. Respectfully request the IRS to reevaluate the criteria. regards, Sriram Raghavan
Michael Plakosh	1/5/2023 10:22	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1, 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill, Tennessee along with the batteries. The retail price is 62,990. There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV, and it is defined as such in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as an SUV. It has a rear tailgate and weighs 5920 lbs. Please reconsider this vehicle for the tax credit for what it actually is. There are many of us out there with orders placed for this vehicle wanting to buy American. Michael Plakosh 15098 Estuary cir. Bonita Springs, Florida 34135
Gary Brender	1/5/2023 10:24	To whom it may concern: The fact that the Tesla Model Y 5 seat automobile is left off the list of cars eligible for a tax credit is appalling to me. Please change the "law" and allow the Tesla Model Y 5 seat variant to quallify. I personally think this was a decision made by you to give an advantage to legacy automakers. There is no common sense anywhere in this decision. This is an American auto company making cars in America employing thousands of people in the USA. Stop with the discrimination against Tesla already!!!
jared corsi	1/5/2023 10:24	criteria for an electric SUV based on weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. The range is a crucial metric for purchasing an EV. More EVs can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently, and for the transition period to 100% EVs, the limiting factor on their production is the availability of battery cells. This bill intends to support the EV transition. In that spirit, I ask that the ride height and weight limits be removed from the criteria of fully electric vehicles in determining an SUV for this credit. Thank you

Name	DateTimeReceived	Body.TextBody
Brian Thompson	1/5/2023 10:29	The division of the ev tax credit money is very disappointing. There are American companies with fully electric vehicles that did not receive a credit. The credit should be used for ev adoption period. The source of the vehicle is not important in the overall adoption of ev. You put a credit on a 20mpg hybrid vehicle but not a fully electric model y??!! This seems political and obviously financially motivated in some twisted, greedy way. Brian Thompson Please excuse any small keyboard errors, as this email was "Sent from my iPhone"
Mitchell Kammeier	1/5/2023 10:34	Tesla Model Y 5 seater should be included and silly that it was not included from the beginning. Thank you, Mitch Sent from my iPhone
William Ceglia	1/5/2023 10:44	I am writing in reference to the current IRA EV credits which appear skewed. I believe the act was created to incentivize electric vehicle usage, not a foot in the past and one foot in the present/future which is effectively what giving hybrid vehicle credits supports. Also, having a bias in the IRA when it comes to rating vehicles, an example is the Tesla Model Y, is wrong and should be corrected. Part of the goal is to have Americans buy American products and get the best of those products with an equal credit opportunity. I have listed below two changes that should be applied to the IRA: 1) Remove incentives for all hybrid vehicles and only have them apply to pure EVs. 2) Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill Thank You, William Ceglia
Carol DiRaimo	1/5/2023 10:44	Mr. Andres Garcia: I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after January 1, 2023. I am a retired person who ordered a 2023 Cadillac Lyriq last year with anticipation of a $7,500 tax credit. The Lyriq is built in the USA in Springhill, Tennessee along with the batteries. The MSRP is $62,990. There seems to be some confusion as to whether it is an SUV or a car. Cadillac defines it as an SUV and it is 100% electric with a 312 mile range. See attached photo. Please reconsider this vehicle for the tax credit as an SUV with an $80,000 MSRP limit. There are many of us with orders for this vehicle wanting to buy American, and to convert to electric from our gas-engine vehicles. This credit is important to further the goals of a cleaner environment and energy independence. Thank you for your prompt attention to this matter. Carol DiRaimo Mizzoucpa83@gmail.com 816-289-3769
Steve Scheinberg	1/5/2023 10:47	You asked for comments... My comment is that if we are trying to accelerate the adoption of electric vehicles, then how about TESLA? You snubbed the model Y, but give a credit to Stellantis on a Jeep that gets combined 30mpg vs. 330 on the ALL ELECTRIC Model Y. I'd like to see the new tax credit be directed towards a vehicle that we would actually like to purchase. I used to work in the car industry (Advance auto parts) and I happen to know that Jeep is the most unreliable car on the road. I don't yet own an electric vehicle but I was planning on buying a model Y and without the tax credit I cannot afford it. I know for a fact that the only car that I would buy in the future it's going to be a Tesla and these other legacy automakers are garbage. Please make the text credit fair and don't exclude our darling American made automaker: Tesla. What we specifically need is the model Y to qualify without the 7 seat version. The model 3 needs to qualify as well. These are the safest cars on the road, period. Let's make it fair across-the-board and not biased towards legacy. Steve

Name	DateTimeReceived	Body.TextBody
K D	1/5/2023 10:52	I am writing to bring to your attention an issue with the current IRA EV tax credit that I believe needs to be addressed. Specifically, the tax credit includes hybrid vehicles, but excludes pure electric vehicles like the Tesla Model Y. I believe this is incorrect and unfair, as the Tesla Model Y is a pure electric vehicle that should be eligible for the same tax credit as hybrid vehicles. It seems arbitrary to exclude pure electric vehicles from this credit, and I urge you to consider amending the tax credit to include all electric vehicles, regardless of whether they are hybrid or pure electric. I understand that the goal of the tax credit is to encourage the adoption of electric vehicles, which can help reduce our reliance on fossil fuels and combat climate change. However, by excluding certain electric vehicles, we are not fully realizing the potential benefits of this credit. I hope you will consider this issue and work to include all electric vehicles in the IRA EV tax credit. Thank you for your time and attention to this matter. Sincerely, Khush Deoja
Barry Modha	1/5/2023 10:54	This email is to provide a comment regarding lack of EV tax credit for the Telsa Model Y, a pure Electric Vehicle that has a 330-mile range and 117 MPGe and those valued less than $80,000 and more than $55,000 and the Ford Mustang Mach-E. It is my understanding that these cars are considered SUVs by EPA. Please consider this email as a request to re-evaluate the IRS' decision to exclude the above mentioned cars from the EV tax credit eligibility and instead reconsider including the cars as eligible for tax credit. IRS is a non-partisan entity and the citizens of this country need to get assurance from IRS that their decision remains non-biased, objective non-judgmental and fair based on underlying data. Your reconsideration and inclusion of the car will send a message of a fair and non-partisan agency within our government that we can rely on. Thank you for your kind consideration, Mr. Modha
Ken Kinzler	1/5/2023 10:54	First, I am not purchasing a Tesla Model Y or any other vehicle that qualifies of the tax credit but it simply defies logic that an eV SUV like the Tesla Model Y is excluded when heavier SUVs with less space and range appear to be included. The goal is to have lighter and more streamlined SUVs. The EPA considers the Model Y a SUV. Is the IRS following the science, environmental concerns or is there some other explanation? ********** Kenneth W. Kinzler, Ph.D. The Barry Family Professor of Oncology Professor of Genetic Medicine Associate Director for Laboratory Research, SKCCC Director, Ludwig Center at Johns Hopkins University The Johns Hopkins Kimmel Cancer Center 1650 Orleans Street, Room 588 Baltimore, MD 21287 Phone (410) 955 2928 FAX (410) 955 0548
John Lam	1/5/2023 10:55	Dear IRS I would like the all the Tesla Model Y to be qualified for the IRA credit. It’s seems the EPA classifies all the kodel Y as SUV if that makes sense then the IRS should also follow those classifications. Tesla are 100% electric and it does not make sense not to have them qualify as there are other vechicle that are not 100% electric that qualify which doesn’t make sense to me Thanks. JohnL
Daniel Guymer	1/5/2023 10:56	Hello, I saw the news that the Tesla Model Y is not subjected to the SUV EV tax credit because it only has 5 seats, instead of the optional 7. That is an absurd rule and needs to be addressed. While the Model Y is the best selling EV in the World, it is still a fraction of the cars sold/on the road today. It seems crazy that the best selling EV is not getting an "EV" tax credit whereas some hybrid cars with tiny batteries and awful mileage are getting the full credit. Please correct this mistake. It's time the USA caught up to Norway and became the leader in EV and renewable energy. We shouldn't be subsidizing gas/hybrid cars, and if we must, then it's obvious the electric vehicles should get the largest subsidy. Take care of yourself. Kind regards Dan

Name	DateTimeReceived	Body.TextBody
eagleed7	1/5/2023 11:02	and are not included even though these vehicles will get us to energy independence as a nation. Versions of the model y and for that matter all fully electric vehicle made in the us should get the max rebate. Especially Tesla as a US company that produce the most fully built in the US vehicle in the industry. ***Please re-look at these vehicles and include them for the rebate for the good of the country and the efforts of US companies to build cars that protect the environment. Edwin S. Sent from my Galaxy
Michael Plakosh	1/5/2023 11:03	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1, 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill, Tennessee along with the batteries. The retail price is 62,990. There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV, and it is defined as such in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as an SUV. It has a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Please reconsider this vehicle for the tax credit for what it actually is. There are many of us out there with orders placed for this vehicle wanting to buy American. Michael Plakosh 15098 Estuary cir. Bonita Springs, Florida 34135 * * * * _____
Jay Barker	1/5/2023 11:07	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I demand that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,
Johannes Gaston	1/5/2023 11:08	Dear Sir/Madam: I think it would be very important to include the Tesla Model Y 5 seater In the list of vehicles that will receive EV tax credits. This is an extremely safe family vehicle and will appeal to many families! Excluding it makes absolutely no sense! Please include it! Thank you for your consideration, Johannes Gaston Jacksonville, Oregon
Patrick	1/5/2023 11:11	cars that burn fossil fuels! All those should be eliminated from getting the rebate. Then you’re saying the Tesla model Y is not an SUV? Obviously there is some serious corruption going on. Who’s getting paid under the table or providing services to who? The main reason for all of this was to cut back on CO2 and greenhouse gases but nope, back to square one with politics and cutting deals. I swear people are getting more stupid as the atmospheric oxygen is depleted from the burning of fossil fuels! Electric cars only, regardless of cost should be covered, body style has nothing to do with it either. What a joke and waste of taxpayer dollars for a fake and disingenuous goal. Sent from my iPad
Abhilash Bingi	1/5/2023 11:12	Far more polluting hybrid vehicles qualify for the tax credits, including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV. Why is the government incentivizing someone to buy a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) instead of a Tesla Model Y with 122 MPGe? The intent of the law is to reduce carbon emissions and excluding EVs from the credit goes against the intent.
Adam Batt	1/5/2023 11:12	Good afternoon, Tesla is the most popular electric vehicle car brand period. Consumers want to buy all brands of electric vehicle, but more consumers prefer Tesla. If the point of the $7,500 EV tax credit is to incentivize buying electric cars from American companies creating jobs in America, then all Tesla vehicles should qualify. The Tesla Model Y is an SUV. It needs to qualify for the $7,500 tax credit, plain and simple. I want to buy a Tesla Cybertruck when it comes out… I hope the Cybertruck will qualify as well. Thanks for your time! -Adam Batt

Name	DateTimeReceived	Body.TextBody
IT Director 42	1/5/2023 11:13	The Qualified Plug-in Electric Drive Motor Vehicle Credit exists to incentivize the adoption of Electric Vehicles (EVs). It should be available (exclusively) for every battery powered electric vehicle on the market, regardless of its categorization. Having a combustion engine should deem it ineligible for this Tax Credit. More Information: The car on the left (hybrid Jeep) has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right (Tesla Model Y) is electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit. What is wrong with you people?? How do you as a person sleep at night while this and many other stupidities are committed on your watch. Do BETTER! The American People
Charles LOVE	1/5/2023 11:15	To whom it may concern: It makes no sense to me that the Tesla model Y 7-seat configuration qualifies for a tax credit while the 5-seat configuration doesn't. It's the same car with two extra seats crammed in. Not any larger and no more an "SUV" than the 5-seater. How do you define an SUV anyway? The government should be transparent about how and why they make their rules. Such vagaries leave most of us to suspect that special interests are controlling the decisions. (Someone suggested it had to do with the weight of a vehicle. But this seems absurd as well. Why should I get a credit for buying a heavier car? Please explain.) Thanks much, Charles Love Mary Herbert Love Charlotte, NC 704-287-9042 mhlove@me.com<mailto:mhlove@me.com> Charles & Mary Love Imagyn Media 704-287-9042 561-655-4662
万慧星	1/5/2023 11:17	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. _____ 发自我的iPhone
Bruce Anderson	1/5/2023 11:17	Dear IRS, Heres my public comment on OMB Control No. 1545-2137. Remove the hybrid jeep $7,500 tax credit because this jeep has less than 30 miles of range (no a true electric vehicle). Add the Tesla model Y because it is a true electric vehicle with over 300 miles of range. In general, hybrid vehicles (like the above Jeep, and my Prius) should not be considered electric vehicles. Maybe this document should draw the line at a need minimum range of 100 miles with no internal combustion engine. You might want to give this document another good review on your for own for corrections. Thank you, Bruce K. Anderson PO Box 309 Kent WA 98035 (206) 407-7375

Name	DateTimeReceived	Body.TextBody
Andrew Jones	1/5/2023 11:21	Thank you for the opportunity to comment on the recently published list of vehicles that qualify for the Inflation Reduction Act clean vehicle tax credit (reference: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after). One of the goals of this tax credit based upon President Biden's communication was to accelerate the transition to vehicles that are cleaner and reduce our dependence on fossil fuels. Unfortunately, the list of approved vehicles is a bit inconsistent with this overarching goal. I understand some of this could be due to language and/or definitions of vehicles in IRS tax code, but it's my hope that these issues could be addressed in a subsequent revision. One example is the different MSRP limits for essentially the same vehicle which is incredibly clean (Tesla Model Y 5-seat variants, $55,000 MSRP) while a hybrid vehicle with limited electric range (Jeep Wrangler 4xe, $80,000 MSRP limit) is given a much larger MSRP limit. This might be due to antiquated definitions of an SUV related to minimum weight requirements, but the Tesla Model Y is an SUV in every other way. A manufacturer should not be adversely impacted for making a lighter SUV relative to a competitor. [IRA-ccomparison.jpg] It's my hope the IRS can review some of the definitions of Sedan vs. SUV that went into setting the MSRP limits for qualifying vehicles and make adjustments where warranted. Thank you for your review of my feedback. -Andrew Jones (408) 368-8578
Tate Watkins	1/5/2023 11:23	I am writing to express my concern about the exclusion of the Tesla Model Y Long Range from the $7500 EV tax credit. The Model Y is the most popular EV in the world and has been key to moving away from fossil fuels in passenger vehicles. If our goal is to move to a sustainable energy future then why exclude the most popular EV from incentives? The Model Y Long Range is also the most American made car in the world. The Model Y has a larger footprint than many of the SUVs that will receive the tax credit but is only being excluded because the vehicle has lower weight and height than other SUVs. Lower weight and height are necessary to achieve efficiency which is the goal of any EV incentive program. The incentive program should focus on the goal of sustainable energy and prioritize the SUVs that will achieve that goal. A Jeep plug-in hybrid with 21 miles of battery range and a MPG of 20 miles per gallon is not the way to achieve the goal, yet it qualifies for the full tax credit. Please reconsider the exclusion of the Tesla Model Y Long Range AWD and add it to the approved list of SUVs receiving the full EV tax credit. Thanks for your consideration, Winston Tate Watkins 311 College Ave Blackstone, VA 23824 434-292-7087
Kevin Browne	1/5/2023 11:25	Hello, Not qualifying the Ford Mach E 5 seat and Tesla Model Y 5 seat and others for the $80,000 price point is pure corruption and manipulation. It is abundantly clear that politics is the only reason for this decision. No one is fooled by this! You are compliant to the whims of corrupt politicians and their donors and the lobbyists. You qualified similar Hybrid SUV's that have battery ranges of as little as 25 miles. There is no explanation for not qualifying the other 5 seat SUV's except blatant corruption. We need and want fully electric vehicles but you penalize fully electric 5 seat SUV's while qualifying much less efficient Hybrids. What a joke of a department you are. You have become nothing but Political hacks. You don't care for the environment, you just manipulate for your political bosses. You have become government sheep with no conscience. Can you tell how feed up I am? I am not alone. Many are very tired of this manipulation. I'll be asking my representative for an investigation. Regards Kevin Browne (502) 681-3902 Sent from my iPhone
E Kay	1/5/2023 11:26	Your standards need to be uniform without discrimination to purposely push the agendas of the corrupt politicians who are just trying push Unions and support legacy auto as well as big OIL agenda A hybrid with a $700 EV battery with 29 mile range that gets $7,500 EV credit and a full battery EV (Model Y) with over 300 miles that doesn't get the $7,500 credit is pure FRAUD. No Court would ever support your decision to discriminate. Please reconsider your stance on making ALL 100% EV vehicles no matter the manufacturer. HYBRIDS are not EV's. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Hao Chen	1/5/2023 11:26	hi, we own two PHEVs in our family now. we'd like to switch over to BEVs ASAP, but the new IRA regs are making it hard to do so with certain BEVs not qualifying as SUVs because they are too light (read: efficient). they could just make the vehicles heavier to qualify but doing so is a safety issue (heavier cars make for more dangerous crashes against lighter cars), puts more wear on roadways, and decreases efficiency of the car for consumers. please consider making the rules more fair. thanks! hao
Nicholas Long	1/5/2023 11:30	To Whom it May Concern, All versions of Tesla Model Y should be classified as an SUV and eligible for $80,000.00 price threshold for EV Tax Credit. Sincerely, Nicholas Long
Carl L	1/5/2023 11:34	They just increased the cost of the f150 lightning 15k but I can't get a rebate for a modest Model Y? Tesla is the most American made car in the world and it's excluded? You should all be ashamed of yourselves. This is why Americans hate their government, and voted in that fool Trump. Sincerely, Carl Lindahl -- Regards, Carl KSA +966-53-907-0535 USA +1-713-487-5275
Christopher Cacioppo	1/5/2023 11:35	Dear Internal Revenue Service, I am writing to express my frustration as a tax paying citizen regarding the new tax credit for electric vehicles. I am disappointed to see that the most popular electric vehicle, the Tesla Model Y (5 seat variant), is excluded from this credit, while inefficient plug-in hybrids like the Jeep Wrangler, which only gets 22mpg, are included. I understand the intention of the tax credit is to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels. However, I believe it is unfair to exclude the Tesla Model Y (5 seat variant), which is a highly efficient and popular electric vehicle, while including less efficient options. As a taxpayer, I feel like my hard-earned money is not being used properly when credits are given to vehicles that do not align with the goals of reducing emissions and promoting sustainability. I urge the IRS to reconsider the criteria for the electric vehicle tax credit and ensure that it is supporting the most efficient and environmentally-friendly options available. Thank you for your attention to this matter. Sincerely, Christopher Cacioppo
Armando Infantino	1/5/2023 11:36	The Mustang Mach E and Tesla model Y 5 seater do not qualify for the $7500 tax credit. Surely President Biden and Congress did not intend to exclude these American brands while giving the tax credit to inefficient foreign brands. Paul Scott Concerned citizen
Boon Tea	1/5/2023 11:37	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Boon Tea

Name	DateTimeReceived	Body.TextBody
Holly Stryker	1/5/2023 11:38	help save the planet. WHY on earth would you give ANY car that does not get at least 55 mpg a tax credit. The fact that the Jeep PHEV which only gets 20mpg, but can still receive a $7500 tax credit, while the fully electric Tesla Model Y gets nothing, tells you this incentive plan will never do what it's intended to do — SAVE THE PLANET. The parameters for the incentive are too complicated. 1. Simply give a $7500 take credit to ANY Hybrid, PHEV or electric vehicle that gets a minimum of 55mpg and continue to raise the mpg bar each year. 2. Cap the cost of the vehicle to anything under $85K 3. Make it necessary to have the car manufactured in America. , 4. Skip the materials mandate. This is simple and easy to understand. Right now the incentive plan is ridiculous and will not do anything to save the planet. [cid:1FA7E113-E362-48E1-B7F8-BEE4130F7D5F]
Aaron Eichinger	1/5/2023 11:41	Deal Ladies and Gentlemen, for me it doesn't seem right, that a plug-in hybrid Jeep with 20 miles of electric range does get the 7500$ Tax Credit while the fully electric Model Y does get 0$ Tax Credit. Why is this ? Seems odd and false to me. I sincerely hope for a correction. Cheers, Aaron Eichinger
Brent Carlson	1/5/2023 11:41	It is absurd that the current IRS ruling excludes Tesla Model Y 5-passenger version from being considered as an SUV under the Inflation Reduction Act. Other 5-passenger SUVs (including plug-in hybrids with minimal battery range) are treated as SUVs. This ruling needs to be corrected.
Patrick Hermans	1/5/2023 11:44	Dear IRS Please include all trim variants of the Tesla Model Y in your EV tax credit qualified vehicles. Thank you, -Patrick Hermans Lake Elmo, MN
Spam Sucks	1/5/2023 11:44	The current selection criteria for qualified electric vehicles is arbitrary and capricious, encouraging the sale of inefficient gas guzzling vehicles while many of the most efficient vehicles do not qualify despite having excellent passenger and cargo capacity. The Qualified Plug-in Electric **ive Motor Vehicle Credit exists to incentivize the adoption of Electric Vehicles (EVs). It should be available (exclusively) for every battery powered electric vehicle on the market, regardless of its categorization. Having a combustion engine should deem it ineligible for this Tax Credit. Plug-in vehicles with very low electric range and poor gasoline mileage provide much less of an environmental improvement. Qualifying the ID4 up to $80,000, but not the Model Y or Mach-E is capricious and arbitrary. While 7 seat Model Y qualifies because it is heavier? In order to speed the transition to electric vehicles and encourage industry production of such vehicles which are competitive with global automakers we need to incentivize efficient long range BEVs. Aaron Patterson Madison WI
Willie Argo	1/5/2023 11:46	Hello, I am writing to express my strong dissatisfaction with the inflation reduction act rules on how vehicles are classified, specifically the 5 seat Tesla model Y and Ford Mustang Mach E. It seems that both of these vehicles should be classified as SUV's and should be eligible for the $7500 tax credit. Thank you, -- Willie Argo Owner- Homefield Homebuyers Real Estate Agent Licensed to Black Rock Real Estate Group, LLC Book an Appointment<https://t.sidekickopen14.com/s3t/c/5/f18dQhb0S7kF8cVY-wW5vyxSF2zGCwVN8Jbw_8QsNH0W1yqbyC5wf8xqW8q2nkb4KQSncf197v5Y04?te=W3R5hFj26QkH9W3K3q0941S8ngW3R5HxG45SBgqW3Fbt5S4mCWg8F3SZtP9TmNj1&si=8000000022695277&pi=8746b88c-6cb8-4c9e-c03e-a7ce52900630>
Frank Coffey	1/5/2023 11:49	Identifying vehicles that qualify for the tax credit should be done based on the intent of the IRA. For example, classifying vehicles that still have an ICE engine such as PHEVs as an SUV with the $80,000 cap but not classifying BEVs like the Tesla Model Y and Mustang MachE is not right.
Cedrick	1/5/2023 11:49	Good morning, Please remove all hybrids from the list. This should only be for fully electric cars only. Please add the Tesla model Y and all its models to the list. Thank you
Christen Thompson	1/5/2023 11:53	The Tesla Model Y should qualify for the $7,500 tax credit. Plugin hybrids should only qualify if they have a minimum range of 60 miles on their batteries. The goal is to push electric cars forward, not gas guzzlers like the Jeep Wrangler 4xe which qualifies while the Tesla Model Y does not. Thanks! Christen Thompson

Name	DateTimeReceived	Body.TextBody
Matt Barns	1/5/2023 11:54	The 2023 EV tax credit should not include hybrid vehicles. The public thought this was supposed to incentivize the purchase and move to an EV future. Including hybrids will in my opinion will just slow down auto companies from producing EVs as they can more inexpensively produce and sell hybrids, so that is what they will do. This EV tax credit should go to pure EVs, not hybrids. The fact that the 5 seat Tesla Model Y is not included while many other cars that are objectively less of an SUV than the Model Y is… reeks of corruption. The the United Autoworkers Union write this bill? This
Matt Laskowski	1/5/2023 11:58	Hello, The classification system does not align with the EPA, and should match descriptions of what an SUV is considered by the market. The current implementation of the law per IRS rules incentivizes manufacturers to make heavier vehicles. Plug-in hybrids should not qualify for the full EV tax credit while lighter SUV's erroneously classified as cars are penalized. Specifically the Tesla model Y and Ford Mach-E don't qualify at their current price point, but are well understood to be SUV's by the market. The additional 3rd row seat in the Model Y makes it qualify, but that incentivizes excess weight above the standard version. The rules need to be more clearly explained and the application more congruent with consumers expectations. Efficiency in weight is paramount for range, safety, and adoption of EV's. -Matthew Laskowski
Jaimie Scott	1/5/2023 11:59	I am writing to submit my comments on Form 8936, the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. I am adamantly opposed to the specifications in this document as currently written. My primary complaint is that many vehicles, such as the Tesla Model Y in all configurations other than the 7 seat variant, do not qualify for the rebates in the current incarnation of the document. I do not think this is reasonable or inline with the intended purpose of the Inflation Reduction Act or in the best interest of the economy or the electrification of transportation. Jaimie Scott 916.968.2676
Si Yuan, Sam Mai	1/5/2023 11:59	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.
Hans Adler	1/5/2023 11:59	Hello, Please change the Qualified Plug-in Electric Drive Motor Vehicle Credit rules so that all Tesla Model Y have an Applicable MSRP Limit of $80,000. Currently the rule differntiates between the 5 seat variant and the 7 seat variant. The model Y is an SUV regardless of how many seats are installed. Thank you Hans Adler

Name	DateTimeReceived	Body.TextBody
Corbin Williams	1/5/2023 12:03	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. Currently, the IRA Tax Credit is available to vehicles like the Jeep 4xe which is a 21-mile range hybrid vehicle which still requires gasoline and routine oil changes. Meanwhile, the fully-electric Tesla Model Y which has a range of 330 miles does not qualify for this EV Tax Credit despite being one of the safest, most efficient American made SUV's on the road. If you fully charge both the Jeep 4xe and Tesla Model Y 1,000 times the Jeep 4xe will travel 21,000 electric miles while the Tesla Model Y will travel 330,000 electric miles. The Jeep 4xe gets 20 MPGe while the Tesla Model Y gets 117 MPGe. Do you see the difference? This is pretty significant. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration.
Corbin Williams	1/5/2023 12:03	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. Currently, the IRA Tax Credit is available to vehicles like the Jeep 4xe which is a 21-mile range hybrid vehicle which still requires gasoline and routine oil changes. Meanwhile, the fully-electric Tesla Model Y which has a range of 330 miles does not qualify for this EV Tax Credit despite being one of the safest, most efficient American made SUV's on the road. If you fully charge both the Jeep 4xe and Tesla Model Y 1,000 times the Jeep 4xe will travel 21,000 electric miles while the Tesla Model Y will travel 330,000 electric miles. The Jeep 4xe gets 20 MPGe while the Tesla Model Y gets 117 MPGe. Do you see the difference? This is pretty significant. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration.
Mark Nelson	1/5/2023 12:04	I do not understand why the Tesla Model Y 5 seat version is not considered an SUV for the EV tax credit but the 7-seat version is. The 5 seat version of the Tesla Model Y has 30.2 cu ft of storage behind the rear seats and 76.2 cu ft of storage with the rear seats folded. As a comparison, the BMW X5 xDrive45e, which is considered an SUV for the EV tax credit has 33.1 cu ft of storage behind the rear seats and only 71.2 cu ft of storage with the rear seats folded. Even the Environmental Protection Agency considers the Model Y 5-seat an SUV. Please correct this discrepancy and include the Model Y 5-seat as an SUV for the EV tax credit. Thank you! Have a great day! Sincerely, Mark Nelson 5172 Cherokee Rose Ln NW Kennesaw, GA 30152 404-915-8497
Alistair	1/5/2023 12:05	for every battery powered electric vehicle on the market, regardless of its categorization. The separate categorization of SUVs is ridiculous and only encourages oversized vehicles, which would require even more batteries for the same range (and those same extra batteries could better be spread across more, smaller PHEV/EVs. Vehicles should also have a minimum all-electric range to qualify, some PHEV only have a ~20 mile range and yet qualify for the full tax credit. Regards, Alistair Funge Virginia

Name	DateTimeReceived	Body.TextBody
Niklas Ingelund	1/5/2023 12:05	Specifically mustang Mach 3, Volkswagen id4 and tesla Model Y. The all have versions that is included in 80k limit and some not. How is it that these models are being punished by not recieving the credit based on weight? So a even more environmentally friendly (lighter) model is excluded.... Doesn't make sense. And why are hybrids included. If you want to subsidise them, give them 1500 instead of 7500... Or nothing at all. Thank you for reading this email. /Niklas
Niklas Ingelund	1/5/2023 12:06	Specifically mustang Mach 3, Volkswagen id4 and tesla Model Y. The all have versions that is included in 80k limit and some not. How is it that these models are being punished by not recieving the credit based on weight? So a even more environmentally friendly (lighter) model is excluded.... And hybrids are included? If you want to subsidise them, give them 1500 instead of 7500... Or nothing at all. Thank you for reading this email. /Niklas
Christopher Giannakopoulos	1/5/2023 12:07	Dear Reader, A weight minimum is an absurd factor for determining whether or not a vehicle is an SUV. The reasoning for what makes a vehicle a sport utility vehicle was quite simple its a vehicle that adds a sport utilitarian factor to a vehicle such as a hatchback door allowing vehicles more space and easier access to fill the vehicle with sport goods ie snowboards, bicycles, and other sports gear. This is a massive shortfall for families that expected to use this credit to buy the most logical electric vehicle available today specifically the Tesla model Y simply due to the fact that only the 7 seater model y would be available for the credit and the 7 seater is 3000$ more expensive. This damaging restriction only and I repeat ONLY affects the low income buyers of EV's that so desperately looked forward to purchasing the vehicle we know is the best option for our families and as a married student about to complete college I can say without a doubt this will have a major impact on my family and our ability to afford an EV. Sincerely,
Gordon Lowe	1/5/2023 12:08	To Whom It May Concern: Regarding the IRA and the EV tax credit, I would like to make the following comments: 1. Only 100% Battery Electric Vehicles should be included. While some argue that "hybrids" are a bridge to the future, they are simply an excuse to procrastinate in putting off the evitable. 2. The EV tax credit should only apply to automobiles manufactured in North America. Granting this credit to non-NA based manufacturers is a disservice to the U.S.A. 3. All Tesla Model Y models should be eligible for the EV tax credit that are applicable to SUV's. Currently, only 7-seater Model Y's are eligible and this makes no sense to the masses. If the qualification is based upon gross vehicle weight, then the qualification of what is and what is not an SUV should be rethought. Thank you for your attention. Gordon Lowe
Chad Will	1/5/2023 12:08	SUV's? Sent from my iPhone
Larry Harman	1/5/2023 12:10	Please add my contact information to the list of people who are being negatively affected by the decision to limit inclusion of certain electric vehicles for the full $7,500 tax credit. I planned to purchase either a Cadillac Lyriq or a Tesla Model Y with two rows of seats, not 3 rows. Now that the decision has been made to exclude both of these EV models from the full $7,500 tax credit, I will NOT move forward with the purchase of either of these vehicles. Instead, I will continue to drive my ICE vehicle. I believe that there will be many other consumers who will make the same decision as mine and stick with their ICE vehicles for an extended period of time. Please reconsider your decision and include BOTH the Lyriq and the Model Y for the full $7,500 tax credit. Thank you. Larry Larry Harman Realtor and Assoc. Broker West USA Realty The Homestead Real Estate Group

Name	DateTimeReceived	Body.TextBody
ben walsh	1/5/2023 12:11	I am writing to ask that you please reconsider how you define the eligible participants in the tax credit The wrangler being included directly conflicts with the purpose of this legislation as the automaker can not prove people will even charge it but the model Y is going to my next car and while I can order it in the 7-seater configuration it seems like a lot of waste to make that a requirement as less waste and pollution is the purpose of these types of regulations. I was considering the Mach E but also not on the list and no way to get it or the incentive I might as well just buy a gas guzzler at this point for the price. Thank you for your time and consideration. -- Ben Walsh BFWalsh462@gmail.com<mailto:BFWalsh462@gmail.com> C: 570-573-7227
jay knudson	1/5/2023 12:12	The ford escape partial battery vehicle and the jeep wrangler partial battery vehicle get a full tax credit because it is an "suv" but the mustang mach e and the cadillac lyriq and the tesla model y don't get any credit because you say they are not an "suv". The ford lightning extended range truck doesn't qualify because with options the price may go a few thousand past the price limit. This really makes zero sense. The spirit of this bill was to support adoption of battery powered vehicles, the way you are interpreting the rules does in fact the exact opposite. Those partial battery ev "suvs" get awful fuel mileage efficiency compared to a true BEV. Somebody with some common sense needs to take another look at these rules. Give the credit to full EV vehicles, just as everybody knows you should. Give the benefit of the credit to vehicles with a base msrp below the credit limit just as everybody knows you should. Sincerely, Jay Knudson Grand Forks, ND
Alton Brantley	1/5/2023 12:15	I am the current owner of a Tesla Model 3 and a 2015 Lexus RX-350. We take frequent trips from our home in Maryland to North and South Carolina to visit family. In general, I spend approximately $20 to charge my Tesla making the 375 mile trip. If I take the Lexus, I spend $60 on gas. The efficiency and environmental impact of the Tesla is so much greater that it seems almost irrational to not consider that manufacturer's products as worthy of endorsement and encouragement. I sincerely irge you to expand the EV credit structure to support Tesla Company as they have significantly advanced the Federal goals of reduced environmental impact and reducing the use of fossil fuels --Bert Alton Brantley Jr, MD, PhD 2402 Fox Creek Lane Davidsonville, MD 21035
Dave Bilyeu	1/5/2023 12:19	I ordered a Tesla Model Y AWD 5 seat vehicle right after the Inflation Reduction Act was signed on the sadly mistaken assumption that the outcome would be the ability to take advantage of the $7500 tax credit in 2023. I even formally postponed the build until January 1 in order to purchase the vehicle under the new law. Now it appears that model of the Tesla Y does not qualify. It does not appear to be categorized as an SUV. The the MSRP cap is set at $55,000 vs the $80,000. How is it the 7 seat model IS classified that way? And how is that the ID4 PRO S AWD does get the proper classification and this model of the Tesla Y does not? This rule seems quite unfair. I now plan on cancelling my order and starting over to figure out what EV to buy. This law and the way the implementation is being handled does nothing but make it a barrier to most EV purchasers - hardly the intent behind the new law. -Dave Bilyeu 64217 Tumalo Rim Dr
Michael Batchelder	1/5/2023 12:24	Weight should not be a determining factor for an SUV, as battery chemistries change, lighter and more efficient EVs will be created. Also this exact same weight rule is unproportionately encouraging Hybrid (gas and EV) over complete EVs, since they require two different drive systems. Look at the efficiency between Hybrids and pure EVs. Also lease vehicles should not get any special treatment, vehicles need to be created here, in the US, or at least in North America. -- Michael Batchelder AEMT, CNA 352-560-1975

Name	DateTimeReceived	Body.TextBody
Michael Carleton	1/5/2023 12:31	I am writing to express my concern regarding the lack of a tax credit for the Model Y, a fully electric SUV that is currently the best-selling vehicle in its class. I understand that tax credits are often used as a means of encouraging the adoption of newer, more efficient technologies, and I believe that the Model Y meets this criteria. The Model Y has a number of features that make it an attractive and practical choice for consumers. It has a long driving range, making it well-suited for long distance travel. It also has a spacious interior and a range of advanced safety features, making it an ideal family vehicle. Despite these advantages, the Model Y does not qualify for a tax credit, unlike some hybrid and fuel cell vehicles. I believe that this is unfair and does not accurately reflect the Model Y's position as a leading electric vehicle. I urge the IRS to reconsider the eligibility criteria for tax credits and include the Model Y as a qualifying technology. By doing so, you will be supporting the adoption of cleaner and more efficient transportation solutions, which will benefit both the environment and the economy. Thank you for considering my comments. Sincerely, Michael Carleton NTCHELP, INC www.ntchelp.com<http://www.ntchelp.com> (530) 676-6055
Jim Taylor	1/5/2023 12:35	Please correct the absurd errors in the list of cars subject to the $7,500 IRA tax credit, resulting in a Tesla Model Y not qualifying. — Jim Taylor 5563 Calle Ocho Carpinteria CA 93013 408-666-7356
Anil Chukkapalli	1/5/2023 12:36	Can you please explain why a 5 seater version of tesla model y is considered a sedan with a $55,000 price limit whereas the 7 seater version of tesla model y is considered an SUV. Also the Cadillac Lyriq is classified as a Sedna with a $55,000. In my humble opinion the Inflation Reduction Act (IRA) is being interpreted incorrectly as the aim is to ensure more vehicles get electric tax credit to drive electric vehicles. Just using gross weight to measure if something is an SUV would not incentivise users to get more fuel efficient vehicles.or manufacturers to develop one Please revisit this interpretation of the IRA. Thank you, Anil Chukkapalli
Dejan Neskovic	1/5/2023 12:38	I would encourage you to treat all these so called SUVs same and fit them all under $55,000 price cap. This list should include all Tesla model 3 and Y, Ford Mach-EV and VW ID4s, etc. Price of these EVs needs to come down to make them more affordable for working class folks and to speed up EV adoption which is one of the important goals of the current administration to combat the climate change. For example Tesla offers standard range model Y in Europe for $48K but chooses not to offer it here in US, instead offering high price variants of the same car @ > $66K You can see all of their global inventory here: https://ev-cpo.com/ Here is example of cars offered to European buyers: [Inline image] vs what is offered in US: [Inline image] Thanks, Dejan
Jack Lange	1/5/2023 12:40	Dear Mr. Garcia, I am writing to express my frustration and disappointment that some full electric vehicles do not qualify for the full federal tax credit, while hybrids that have a negative impact on the environment do. This does not make sense, especially considering the goal of the bill was to improve emissions on American vehicles. Furthermore, I believe that Model Y and Mach-E vehicles should be considered SUVs and should therefore be eligible for the full tax credit. These vehicles are classified as SUVs, and it is unfair to exclude them from receiving the same benefits as other SUVs just due to their weight efficiency. I urge you to reconsider this policy and make the necessary changes to ensure that full electric vehicles and environmentally-friendly SUVs receive the full tax credit. It is important that we prioritize the health of our planet and the well-being of future generations, and this policy does not align with those values. Thank you for your attention to this matter. Sincerely, Jack

Name	DateTimeReceived	Body.TextBody
Rob Slocum	1/5/2023 12:43	Please review and repair this law. This law in theory was designed to help Americans buy more ev and less ice vehicles and in turn help all American manufacturers and their subsidiaries sell more cars. The problem is it is not calculated in a way to make this happen. Parts of the law reward manufacturers for making their cars and SUV's heavier and needing an ICE to help range, rather than innovations to get the better range. Because some manufacturers are so innovative, they can make a vehicle, lighter weight, safe with long range and pleasing amenities. The law should not penalize this type of company. Please include all electric, hybrid and even alternative vehicles in this tax credit and not mandate a simple one size fits all of 6000 GVW is a make it or break it rule. We should be rewarding the manufacturers that can make a car lighter, safer, with longer range and that people actually want to buy. Thank you. -- Regards, Robert Slocum rob.slocum@gmail.com<mailto:rob.slocum@gmail.com>
Steven Sorensen	1/5/2023 12:44	I'm writing to share my thoughts on the EV tax credits. Why are we giving tax credits to plug in hybrid Jeeps that get 21mpg and not to Tesla SUVs that are full EVs? From the outside looking in, it looks like our politicians are favoring one American company over another, and that's not ok. Please review this EV credit policy to ensure that it's fair for ALL American businesses. Thank you, Steven Sorensen Concerned citizen from Georgia
Enrique Uribe	1/5/2023 12:44	The purpose of this email is to request that the $7,500 EV tax credit be restored for the Tesla Model Y vehicle. With the new year underway and the expectation that the tax credit would be restored, we were planning to purchase this particular vehicle. My wife and I were looking forward to purchasing this American made vehicle and reduce our reliance fossil fuels, but with the tax credit not available to us to provide some financial assistance, we will have to consider other options, possibly a vehicle not made in the USA. We hope the policy as it pertains to these vehicles is corrected in the near future so that we may proceed with the purchase. Thank you for your consideration in this matter. Kind regards.
Toni Wall	1/5/2023 12:46	Using only gross vehicle weight to determine if the vehicle qualifies for credit is wrong. If the purpose is to encourage electric vehicles, then a lighter vehicle is just more efficient. The Tesla model Y should certainly qualify as an SUV as visually it is an SUV when compared to the other SUVs listed (like the Ford escape which is a hybrid and a step further from a full electric like Tesla's model Y). Thank you, Toni Wall Kirkland, WA 98033
R M	1/5/2023 12:46	I would like to share my thoughts regarding the Electric Vehicle Credit. I don't believe hybrid vehicles with gasoline engines should qualify for the credit. If the intent of the law is to encourage the transition to electric vehicles, then it shouldn't give credit to vehicles that burn fossil fuels. Also, all trims of the Tesla Model Y should qualify for the SUV credit (up to $80,000 MSRP.) It's insane that some trims of the Model Y are considered SUVs and some are not. Thank you for your attention, Robert McConoughey
Susan Mulyanga	1/5/2023 12:50	Hello Andres, My name is Susan Mulyanga, I'm from Kenya and I am passionate about sustainable green energy especially electric vehicles. I read an article on EV tax credit qualifications and thought I should give my feedback. I think the $7500 tax credit should be applicable to all electric vehicles and not just SUVs. This is because many consumers prefer small cars as compared to SUVs and therefore it will be very unfair to both EV consumers and manufacturers if only SUVs are given this tax credit. I hope you take my feedback seriously. Very Respectfully, Susan

Name	DateTimeReceived	Body.TextBody
Adrian Wong	1/5/2023 12:50	Efficiency should be made the target of incentives. SUV classification should be based on cargo volume and towing capacity, not gross vehicle weight. Gross vehicle weight is irrelevant as long as safety score is sufficient, and weight hinders vehicle mpg efficiency. For instance if new breakthrough battery technology made 100 pounds of battery sufficient to travel 1000 miles, there would be no IRA incentive for this SUV. This defeats the purpose of the bill. Suggestions for SUV differentiation: MPGe or MPG equivalent of 75 for a 7500 Tax incentive. Total cargo volume > 22 cubic feet Towing capacity >3000 pounds Elimination of gross weight requirement 7 or greater passenger automatic qualification for Van designation EV incentive lowered to $5000 for qualifying vehicles made in approved countries. Bonus $2500 for assembly in USA ONLY. Regards, Adrian Wong
Tommy Dougherty	1/5/2023 12:54	Dear IRS, I am writing to express my extreme frustration and disappointment regarding the new tax incentive for electric vehicles (EVs). It is unacceptable that the most popular EV in the world, the Tesla Model Y, has been left out of this incentive while less environmentally friendly options like plug-in hybrids and the 22 mpg Jeep Wrangler have been included. This decision is not only unfair, it is also highly inefficient and counterproductive to the goal of promoting a robust and sustainable economy. How can we expect to make progress towards a more sustainable future if our government is actively promoting the use of less efficient and less environmentally friendly options? As a taxpayer and a concerned citizen, I urge that the IRS reconsider its decision and prioritize the inclusion of truly electric vehicles in this program. I also urge the IRS to carefully consider the long-term environmental impact of the vehicles that are eligible for this incentive. We deserve better from our government. I hope that the IRS will take my concerns seriously and work to make this incentive truly effective in achieving its stated goals. Sincerely,
Mike	1/5/2023 12:55	Greetings IRS, This concerns the recent published information concerning the details on which vehicle qualify for rebates. Please reconsider your standards, gasoline powered "hybrid" vehicles should not qualify over electric vehicles, period. Not qualifying a Tesla Model Y five-seater as a SUV is wrong. Not qualifying a Cadillac Lyric as a SUV is wrong I could go on. Thank You, Michael Morgan 11980 Yellow Iris Way Moreno Valley, CA 92557 OMB Control No. 1545-2137
Jason Cables	1/5/2023 12:57	I am very concerned about the conflicting message the current IRS tax code sends the American public. Putting aside the fact of 'which' vehicles qualify and the irony of certain gasoline engines qualifying while certain fully EV do not, I also think it is idiotic to have an income based phase out. EV's are expensive. EV's are *good* for the environment, we're told. The goal is to get people with *money* to buy electric INSTEAD of other Luxury gasoline powered vehicles. Why would you disincentivize that? Further, while I am not rich, my household would not qualify for my upcoming purchase. This will cause me to hold off into the future, when I was very interested in selling my Jeep Rubicon 3.6v Gasoline Engine for a Model Y or Z Tesla. In short, the tax laws as proposed are inconsistent with the desired outcome and require immediate correction. Jason Cables 312.502.6654 Houston, TX

Name	DateTimeReceived	Body.TextBody
Christopher L. Strieter	1/5/2023 12:59	I'm very disappointed to see the Tesla Model Y SUV (5 seater) not qualify for the EV tax rebate while other non-EV vehicles like the Jeep plug-in hybrid (20mpg and 21miles electric) do. My family has been considering a Tesla Model Y to support the electric movement but had assumed it would be included in the incentive program. The policy to exclude it does not make sense. Thank you for listening and here's hoping changes are made moving forward. Christopher L. Strieter
Donald Boyd	1/5/2023 13:00	excluded (obviously). A recipe for misaligned incentives: Take 1 ICE SUV Add $2,500 of batteries (for a whopping 21 miles of electric range) Get a $7,500 subsidy (Meanwhile a true EV SUV with 15× the range and more cargo capacity doesn't qualify because it's not "SUV enough") Donald Boyd
Steven Hacker	1/5/2023 13:05	To Whom It May Concern, Tesla Model Y, a pure EV with a 330-mile range is a SUV, NHTSA and the EPA all categorize all variants of the Model Y as a SUV. The exclusion of the standard and long range Model Y variants is appalling and inexcusable. The fact that you include the Model Y if it has a 3rd row seat added proofs the IRS even considers the vehicle to be a SUV. The 3rd row doesn’t change the size of the vehicle or the interior cubic volume. Furthermore, the inclusion of foreign luxury plugin hybrids like the BMW X5 and Audi Q5 goes against the Biden Administration’s stated purpose for Inflation Reduction Act, “With this law, the American people won and special interest lost. Say it again: The American people won and special interest lost.” The American people lost and foreign special interest groups won based on the IRS’s current qualifying standards. “we are going to take the most aggressive action ever, ever, ever to confront the climate crisis and increase our energy security — ever in the whole world.” Giving tax credits to plugin hybrids and incentivizing their purchase over the pure EV Model Y is not aggressively confronting climate change! The IRS has it wrong and needs to fix this now! The Tesla Model Y in all its variants should be categorized as a SUV!
James Kunzman	1/5/2023 13:06	better criterion. Manufacturers should be encouraged to produce lighter vehicles commensurate with safety. I drive a Tesla Model S sedan, but my daughter drives a Tesla Model Y. It has twice the cargo space as my 1978 Chevy Blazer, the forerunner of all SUVs. It is incomprehensible to exclude the five seat Tesla Model Y, the safest and most energy efficient SUV in the world from the Inflation Reduction Act (IRA) tax credit. Hopefully, the IRS will reconsider its decision. Thank you, James D Kunzman 4226 Saltwater Blvd Tampa, FL 33615 (813) 889-9323
Sean Flanagan	1/5/2023 13:08	I do not support the current requirements for the IRA EV tax credit in its current form. Making the requirement for a “SUV” be about weight inherently means you are promoting inefficiency. The EPA denotes many of the vehicles (Tesla Model Y, Ford Mustang Mach-E, and others) as SUVs, but this contradicts the rules for the tax credit. I strongly believe that if the federal government is serious about making the transition to a more sustainable future, they should reconsider what qualifies for the tax credit. This also includes removing plug-in hybrids as they do not move the needle in terms of sustainability. Thank you, Sean Flanagan

Name	DateTimeReceived	Body.TextBody
Jason Kinch	1/5/2023 13:09	Respectfuly to whomever reads this, I feel that Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicles. I feel this is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for hybrid vehicles unless they can travel at least 80 electric only miles on a single charge and get at least a minimum of 20% better combined fuel economy than CAFE requirements to qualify. This would allow the majority of people to complete round trip work and daily driving errands fully electric and reduce fuel consumption on longer trips. * Apply SUV/Non SUV rules fairly, across the board, with consistency and transparency in order to correctly incentivize automakers and the public with the original intent of the bill. Sincerely, Jason Kinch
Steve Ewens	1/5/2023 13:10	I just read that the Tesla Model Y (5-seat version) does not qualify for the new EV tax credit as an SUV, yet the Model Y (7-seat) does. This is beyond ridiculous. The vehicles are identical and the extra 2 seats are so small, they are practically unusable. This is ironic as competing vehicles (including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e, and Ford's Escape PHEV) do qualify. Tesla is the epitome of what the credit is trying to accomplish and get people to rethink transportation. A Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) gets the credit, yet a Tesla Model Y with 122 MPG does not?? Then the government clearly isn't doing the most it can to reduce carbon emissions. I implore you to revisit this issue. Sincerely, Steve Ewens (electric 2014 BMW i3 owner)
Joanne Lennstrom	1/5/2023 13:15	to include this EV vehicle. Gas fueled transport should not get any rebates. I own a Tesla model 3 and enjoy travel knowing I do not spew pollution as I drive.
Mitch A	1/5/2023 13:16	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [image.png] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs.

Name	DateTimeReceived	Body.TextBody
William Grunzweig	1/5/2023 13:17	To whom it may Concern, I don't know what game the IRS is playing, but this SUV defining to exclude American made BEVs is sick and wrong. Joe Biden did not work with the House and Senate to have the IRS back stab the American people with some convoluted interpretation of the meaning of SUV based on Internal Combustion Engine definitions. BEV are a different type of vehicles and should not be held to ICE standards. You are using a metric that does not, nor should it be applied, to BEV as high weight makes them more inefficient. If you want to use a metric designed for trucks by NHTSA to identify the type, then do so for ICE (SUV)vehicles not BEV SUVs. NHTSA simple needs to have a metric to identify BEV, but remove weight as a determining factor when it comes to BEV SUVs. Again, weight in a BEV is not the defining factor anymore. The fact I have to email comments to the IRS to explain how using old ICE metrics to define a BEV SUV vehicle is wrong only shows how inept the IRS is. Why is this such a hard concept for the IRS to understand. Why are the American made cars, like the Tesla Model Y, being spit on. Why are you spitting on Ford? Use your brains for God's sake. This should not have been. The IRS did not have to do this, but you caved to pressure or were wilfully ignorant. You do not have to use outdated criteria to identify a vehicle if you choose to. You can simple say, until BEV SUV updates area enumerated by NHTSA, any and all BEV SUV with xyz Kwh pack qualifies with regard to the perimeters set forth by the IRA. That was the true intent of the IRA. Pissed off at the IRS,
Lars Herlitz	1/5/2023 13:20	because it is just a little bit too light, in other words too environmentally friendly. It makes no sense to encourage citizens to purchase heavier and much less efficient cars. --Lars--
Pablo Herrera	1/5/2023 13:24	Model Y 5 seater doesn't qualify for the credit. Also, BEVs should not be penalized for being more efficient by being lighter vehicles which aid in vehicle range. Thank you, -- Pablo Herrera
Tom Tschuor	1/5/2023 13:30	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill Tenn. along with the batteries. Retail price is 62,990. There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV and is defined in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as a SUV. It has a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Please reconsider this vehicle for the tax credit for what it actually is. There are many of us out there with orders for this vehicle wanting to buy American. Thanks Tom Tschuor
Manickababu Muthu	1/5/2023 13:31	IRS should provide better guidance for those who purchased (binding agreement with significant non-refundable down payment) a 2023 model year vehicle prior to the enactment of the IRA and receive their vehicle in 2023. IRA should be held to the rules that were in place at the time of the purchase independent of the actual delivery date of the vehicle. So please allow buyers like us who entered into agreement with significant non-refundable deposit with belief we will be still eligible for Federal Tax credit.
Advaiti Pai Kane	1/5/2023 13:41	I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle. I am writing to express my concern and confusion regarding the classification and treatment of the Tesla Model Y by the IRS. As a future EV buyer and supporter of sustainable energy, I am troubled by the discrepancies in the MSRP requirements for the Model Y based on the number of seats. According to the EV bill, the MSRP requirement for vans, SUVs, and pickup trucks is $80,000. However, the Tesla Model Y (5 seat variant) has an applicable MSRP limit of $55,000, implying that it is not classified as an SUV by the IRS. This contradicts the classification of the Model Y as a SUV by the US Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA)! Additionally, the Tesla Model Y (7 seat variant) falls under the full $80,000 MSRP limit despite being essentially the same vehicle as the 5 seat variant, with only the addition of 2 seats in the rear cargo space. This inconsistency in treatment is unacceptable and undermines the goals of the EV bill to support American made electric vehicles. Furthermore, it is unfair that a fully electric SUV with a range of 310 miles is not eligible for the $7,500 EV tax credit, while a hybrid Jeep Wrangler with 20mpg gas “efficiency”, and an EV range of only 20 miles is eligible. This decision creates inconsistencies in the promotion of sustainable energy initiatives and is detrimental to the advancement of electric vehicles. I strongly urge the IRS to reconsider the classification and treatment of the Model Y and to provide a clear explanation for these discrepancies. The promotion of American made electric vehicles and sustainable energy initiatives should be a top priority, and I believe that the Model Y should be

Name	DateTimeReceived	Body.TextBody
Advaiti Pai Kane	1/5/2023 13:41	Dear Andres and team at the IRS, I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle. I am writing to express my concern and confusion regarding the classification and treatment of the Tesla Model Y by the IRS. As a future EV buyer and supporter of sustainable energy, I am troubled by the discrepancies in the MSRP requirements for the Model Y based on the number of seats. According to the EV bill, the MSRP requirement for vans, SUVs, and pickup trucks is $80,000. However, the Tesla Model Y (5 seat variant) has an applicable MSRP limit of $55,000, implying that it is not classified as an SUV by the IRS. This contradicts the classification of the Model Y as a SUV by the US Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA)! Additionally, the Tesla Model Y (7 seat variant) falls under the full $80,000 MSRP limit despite being essentially the same vehicle as the 5 seat variant, with only the addition of 2 seats in the rear cargo space. This inconsistency in treatment is unacceptable and undermines the goals of the EV bill to support American made electric vehicles. Furthermore, it is unfair that a fully electric SUV with a range of 310 miles is not eligible for the $7,500 EV tax credit, while a hybrid Jeep Wrangler with 20mpg gas “efficiency”, and an EV range of only 20 miles is eligible. This decision creates inconsistencies in the promotion of sustainable energy initiatives and is detrimental to the advancement of electric vehicles. I strongly urge the IRS to reconsider the classification and treatment of the Model Y and to provide a clear explanation for these discrepancies. The promotion of American made electric vehicles and sustainable energy initiatives should be a top priority, and I believe that the Model Y should be
Yunier Hernandez	1/5/2023 13:41	Dear IRS, I am writing to express my discontent with the current tax incentives for the Tesla Model Y Long Range 5 Seater under the Inflation Reduction Act, which are capped at $55,000. While I understand that the goal of these incentives is to encourage the adoption of electric vehicles, I believe that the current cap does not accurately reflect the cost of this particular vehicle. The Tesla Model Y Long Range 5 Seater is a high-end electric vehicle that is priced significantly higher than the current cap of $55,000. As a result, many potential buyers of this vehicle are unable to take advantage of these tax incentives, even though they may be interested in making the switch to an electric vehicle. I strongly urge the IRS to reconsider the current cap on tax incentives for the Tesla Model Y Long Range 5 Seater and to consider raising it to a level that more accurately reflects the cost of this particular vehicle. This would help to encourage the adoption of electric vehicles and contribute to the overall goal of reducing greenhouse gas emissions and improving air quality. Thank you for your attention to this matter. Sincerely, Yunier Hernandez
Eric Cross	1/5/2023 13:43	Dear Andres Garcia and IRS Officials, I am writing to express my concern with the current interpretation of the Federal Tax Credits for Pure Electric and Hybrid Electric Vehicles as outlined in the Inflation Reduction Act. As it stands, the incentives are not being applied fairly and consistently, leading to issues for both the public and automakers. One specific example of this is the treatment of the Tesla Model Y and the Jeep Grand Cherokee 4xe. Despite the Tesla Model Y being a pure electric vehicle with an SUV form factor, high efficiency, and a range of 330 miles, it is not eligible for the $7,500 tax credit. Meanwhile, the Jeep Grand Cherokee 4xe, a hybrid vehicle with a gas engine, low efficiency, and only 25 miles of electric range, is eligible for the credit. This discrepancy is a clear example of the broken nature of the current incentives and does not align with the original intent of the Inflation Reduction Act to advance sustainable transport and support American workers. I urge the IRS and government officials to take action to fix this issue. The ideal solution would be to remove incentives for hybrid vehicles and only apply them to pure electric vehicles. Alternatively, a next best fix would be to apply the SUV/non-SUV rules consistently and fairly across all automakers. This would correct the incentives and align them with the original intent of the bill. I hope that the IRS and government officials will take this opportunity to demonstrate to the American taxpayer that these categorizations are being made in error and not due to negligence or corruption. It is important to restore trust in the system and ensure that taxpayer dollars are being used correctly. I hope the outcry of support for Tesla is not used as an easy excuse by the agency to ignore these legitimate concerns. If these decisions are going to stick, please provide more detailed reasoning and explain the inconsistency. Rejecting these concerns because the emails are from "Elon fanboys" would show these concerns are valid. Thank you for your attention to this matter.

Name	DateTimeReceived	Body.TextBody
Doug Brouwer	1/5/2023 13:45	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. Specifically, I am concerned about the seemingly arbitrary exclusion of the US-manufactured Tesla Model Y from the SUV category, while allowing vehicles largely manufactured outside of the US and with much worse environmental profiles to be eligible for the credit. I believe that vehicle models should not be penalized for being more efficient. Incentivizing heavy vehicles is not a good policy, as it runs counter to the goals of reducing carbon emissions and promoting sustainable transportation. Furthermore, I do not understand the logic behind incentivizing plug-in hybrid vehicles the same or more than pure electric vehicles. If the goal of the IRS is to reduce carbon emissions, it makes no sense to incentivize vehicles that still rely on fossil fuels. Pure electric vehicles should be given higher incentives, as they do not produce any emissions at all. Since my tax dollars will be used to fund these incentives, I want them to be used for the purported goals of the program—reducing emissions, not to cater to the concerns of the big auto makers and big oil. I strongly urge you to reconsider the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, and to ensure that it does not discriminate against efficient, environmentally-friendly vehicles
Shelley Chen	1/5/2023 13:47	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. -- University of Rochester '20 International Relations and Business double majors Social Entrepreneurship Researcher E5 Scholar in Mindfulness and Meditation
Donna Ramos	1/5/2023 13:50	Dear Mr. Garcia, I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure. Specifically, I am concerned about the seemingly arbitrary exclusion of the US-manufactured Tesla Model Y from the SUV category, while allowing vehicles largely manufactured outside of the US and with much worse environmental profiles to be eligible for the credit. I believe that vehicle models should not be penalized for being more efficient. Incentivizing heavy vehicles is not a good policy, as it runs counter to the goals of reducing carbon emissions and promoting sustainable transportation. Furthermore, I do not understand the logic behind incentivizing plug-in hybrid vehicles the same or more than pure electric vehicles. If the goal of the IRS is to reduce carbon emissions, it makes no sense to incentivize vehicles that still rely on fossil fuels. Pure electric vehicles should be given higher incentives, as they do not produce any emissions at all. Since my tax dollars will be used to fund these incentives, I want them to be used for the purported goals of the program—reducing emissions, not to cater to the concerns of the big auto makers and big oil. I strongly urge you to reconsider the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, and to ensure that it does not discriminate against efficient, environmentally-friendly vehicles like the Tesla Model Y. Thanks Donna Ramos 363 Berkeley Way Santa Cruz, CA 95062 831 419-8500
Brian Desmond	1/5/2023 13:51	Hi, I think this tax incentive to accelerate electric Transportation is excellent, but I have two primary concerns about your current approach. By categorizing SUVs by weigh you are punishing efficiency and rewarding inefficiency. The more efficient, electric cars and SUVs are, lighter because they need less batteries. This incentive should be reversed to reward efficiency, or at least be neutral about efficiency. Maybe you could define what an SUV is in a different way then the mass of the vehicle? Possibly by its dimensions or interior space? Second, I don't think you should include hybrids, or if you do make sure that the battery and battery range are quite substantial. Otherwise you're essentially subsidizing gas cars. Studies show that people stop plugging in plug-in hybrids quite often. Then the vehicle is actually less efficient than a standard gas car because it has to haul around the extra weight of the unused battery. I feel subsidizing hybrids with tiny batteries would be a step in the opposite direction of reducing CO2 emissions and protecting the climate. Maybe this incentive should be tied to a very high mpg efficiency? Or at least a 30 kWh battery? But again I feel there should be no incentives for any gas powered cars to accelerate to transition to electric. Thank you Brian Desmond Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Jacob Weiss	1/5/2023 13:52	The intent of this email is to voice my concerns over the fact that the Tesla Model Y AWD 5-seat variant is not classified as an SUV. One of the main reasons I am in favor of the EV tax credit is to reduce carbon emissions (in general). It appears that Tesla Modely Y 5-Seat variant is not considered an SUV due to its gross vehicle weight - this seems counter-intuitive. Ideally, the quickest way towards a more sustainable future is to provide the highest incentive to the most efficient vehicles. Manufacturers (including Tesla & Ford) may be incentivized to add weight to their vehicle, making it less efficient, in order to qualify for the SUV full tax credit. If they add weight via batteries, that is also an inefficient use of a limited resource that could be used to make a higher amount of vehicles / battery infrastructure. Lastly, I don't understand how Hybrid Vehicles are on the same playing field as Pure EV's. Echoing my statement previously, I believe it should be a tiered approach incentivizing automakers to produce the highest MPG (or MPGe) all relating back to carbon emissions. A 25 mile electric range Cherokee 4xe that travels more than 25 miles a day likely pollutes more than highly efficient non-hybrid ICE vehicles. Thank you for providing a comment period for the new EV tax credit. I'm looking forward to purchasing the most efficient purely electric vehicle for my family in the near future! -- Jacob Weiss (515) 370-5253 jacobweiss.isu@gmail.com<mailto:jacobweiss.isu@gmail.com>
Kent Mori	1/5/2023 13:53	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as an SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease.
David A	1/5/2023 13:56	electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit. At best, this is pretty severe negligence or lack of due diligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars and must be corrected! Thank you, David A. Adams
Balot Herve	1/5/2023 14:01	There is a big discrepancy between Ice cars and some EV’s, even between EV’s and Hybrids! It is ABSURD to see that the Tesla Model Y 5 seats is NOT considered as a SUV, and is eligible to 0.0 usd as it costs more than 55.000 usd. Tesla Model Y 5 seats Should be considered a SUV with a 80.000 usd max price. Thank you to correct this Typo error Hervé Balot
R G	1/5/2023 14:06	Tesla Model Y 5 seater should be included.
Thienprasiddhi, Jerry	1/5/2023 14:06	I'm writing to request a review of the Model Y 5-seat configuration to be evaluated as an SUV the same as the 7-seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition, and, in that spirit, I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you, Jerry Thienprasiddhi
james rieter	1/5/2023 14:09	PLease include the Tesla model Y as a SUV in the EV tax credit. Its low weight is done by it fantastic design hence a 132MPGe. A gas car should not be included that only gets 20MPG and almost no range should not get that credit with all being equil. James Rieter 154 Enloe street Henderson NV 89074

Name	DateTimeReceived	Body.TextBody
Kevin Kern	1/5/2023 14:10	To Andres Garcia, You must be well aware of the discrepancy between the IRS determination of an SUV vs how the vehicle industry has defined an SUV. It points to the fact that the IRS is arbitrary making some choices that are actually not consistent with the law, which is to promote the electrification of vehicles. The IRS making distinctions that focus on weight, approach angle, vehicle clearance are actually in opposition to making an efficient EV. You are creating perverse incentives that will actually push more customers to plug in hybrids and away from EVs. The IRS has the option to correct this mistake, so we hope that you take this matter seriously and consider the ramifications of these decisions. Thank you, Kevin Kern
Krish Iyer	1/5/2023 14:12	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles (EVs). I am disappointed that plugin hybrid vehicles are included in this incentive, while popular full EVs like the Tesla Model Y are not. As a taxpayer and a member of the EV community, I strongly believe that incentives should be targeted towards vehicles that provide the greatest environmental benefits. Full EVs, like the Tesla Model Y, have significantly lower carbon emissions than plugin hybrids and therefore should be the primary focus of any incentive aimed at reducing carbon emissions and combating climate change. I understand that the inclusion of plugin hybrids in the incentive may have been done with the intention of making EVs more accessible to a wider audience. However, I do not believe that this is the most effective way to achieve that goal. By offering incentives for less environmentally-friendly vehicles, we risk diluting the impact of the incentive and undermining its purpose. I urge the IRS to reconsider its decision to include plugin hybrids in this tax incentive, and instead focus on supporting the adoption of full EVs like the Tesla Model Y. This will not only help reduce carbon emissions, but also demonstrate a commitment to supporting the transition to a more sustainable future. Sincerely, Krish Iyer
David Burroughs	1/5/2023 14:13	Hello IRS / Andres Garcia - I am writing to express my disappointment with the current implementation of the EV tax credit. Specifically, I've been waiting to purchase a Tesla Model Y for years but now see that, for some reason, I have to order it with 7 seats instead of 5 in order to get the tax credit. Why on earth would doing this be better for the environment? I don't need 7 seats. Thank you. Respectfully, David Burroughs 3450 Cascadia Ave S, Seattle, Wa 98144 206.790.2567 cell
Thai Nguyen	1/5/2023 14:14	Aloha, It doesn't make sense that cars like the Jeep Hybrid gets the full $7,500 EV tax credit. The Jeep gets 20 MPG! Not good for the environment! Full EVs like the Tesla Model Y & the Ford Mach-E should all (ALL VARIANTS) be classified as SUVs and get the $7,500 EV tax credit. The Tesla Model Y & the Ford Mach-E are already classified as SUVs by the EPA & NHTSA, so the IRS should too. Please Fix the IRA EV Tax Credit! Thanks, Thai
Tom Klun	1/5/2023 14:16	I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler We has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter. Sincerely, Tom Klun

Name	DateTimeReceived	Body.TextBody
patrick s	1/5/2023 14:18	Greetings, As a retired, tax paying, federal employee, I thank you for your dedication to your job/our country. I do disagree with your decision to exclude the Model Y 5 seater and the Ford Mach-E from the $7,500 rebate. Additionally, I think you should exclude all hybrid cars, such as the Jeep hybrid. Thanks again. Have a great day. Patrick Lawton
DAVID & CAROLINA ADAMS	1/5/2023 14:19	electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit. At best, this is pretty severe negligence or lack of due diligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars and must be corrected! Respectfully, Carolina Adams
David Wuethrich	1/5/2023 14:23	I believe the current listing of eligible Electric Vehicles under the IRA law needs to be amended. Specifically the exclusion of the 5-seat Tesla Model Y and Ford Mach-E models classified as anything other then SUV. This is inconsistent with their function as compared to other similar Electric and Plug in hybrid models (VW ID.4 and small Honda hybrids 5 seat models). They function the same, have the same access, and similar interior storage capacity. Please review the listing and classify at least the Ford Mach-E and Standard 5 seat Models Y's as being SUV class. Thank you, David Wuethrich La Habra, California
sethuraman	1/5/2023 14:26	I am writing this email to request that you reconsider classification of the Tesla Model Y 5 seat option as a SUV for the IRA tax credit cap of USD $80,000. The model Y 5 seat option meets all the criteria to be considered as a SUV because it has all the size and functionality of a traditional SUV. It is also categorized as such by the Environmental Protection Agency (EPA). Further, the Model Y 5 seat option is a highly efficient and a fully electric vehicle that aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such I believe, it deserves its due credit of being categorized as a SUV and should be eligible for the full IRS tax credit being given to electric SUVs. I hope you that you'll take my request into consideration and reconsider the classification of the Tesla Model Y 5 seat option as a fully electric SUV. Thanks for your time and consideration. Sincerely, Sethuraman Kuppuswamy
Don Curry	1/5/2023 14:32	I believe the Tesla Model Y 5 seater should qualify for the tax credit. Thanks Don Curry Menlo Park, CA
John Kolewski	1/5/2023 14:32	such vehicles a a Jeep hybrid that has an electric range of 23 miles, that is not a electric vehicle, quit wasting our tax dollars on gas guzzling cars that only get 20 MPG. By the way the Volkswagen ID 4 pro which is classified as an SUV compares to the Model Y as follows: The Tesla Model Y offers up to 30.2 ft^3 with all seats in place with a maximum of 76.2 ft^3 with the second row of seats folded. On the other hand, the Volkswagen ID.4 has 30.3 ft^3 with the seats in place, and a maximum of 76.2 ft^3 with the second row of seats folded. These are essentially the same size vehicles, how can they be classified differently???? Please correct this mistake Thanks John Kolewski

Name	DateTimeReceived	Body.TextBody
Curtis	1/5/2023 14:40	The consumer should not have to consult a list of qualified vehicles if the vehicle has an electric range of over 100 miles and at least 2 seats. The credit should NOT have an MSRP cap as it's intent is to support new product adoption which is expensive and OEM's must price for cost. .. the credit should KEEP the household cap to benefit those who are most likely to need assistance.. but should not restrict the quality of the product purchased by those tax-payers who are under the income limit. This is a petition signed by thousands of Americans pointing out the category inconsistencies in the current list. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit? At a minimum please use industry & gov standard SUV definitions when applying EV tax incentives.. Insurance, EPA, and Manufacturers have well defined vehicle segments..which include Ford Mach E and Tesla Model Y clearly in the SUV category. These vehicles each have MPGe ratings well above 70.. and are not being given credit while cheaper Jeeps and Foreign manufacturers with primarily gasoline MPG's between 20 & 30 are receiving full credit. This is clearly against the intent of an electric vehicle incentive and in fact makes it worse to choose fully electric. Thank you for your consideration. Curtis Johnson
Gregory DeVincentis	1/5/2023 14:41	Hello, I respectively have comments on the vehicle model selections for the 2023 EV tax credit: * Tesla Model Y 5 seat versions should have a MSRP limit of $80,000 instead of $55,000. It is the same size vehicle as the 7 seat version and other crossover vehicles have a &80,000 MSRP limit and only have 5 seats. SUV designations need to be consistent and fair. * Plugin hybrids should not get a higher tax credit than all electric EVs. Best Regards, Greg DeVincentis
Samuel Beckwith	1/5/2023 14:44	Dear Internal Revenue, and your IRS colleagues, I am writing to express my concern about the current IRA bill and its poor choice of distribution especially disbursing funds to low MPG hybrid vehicles. While I understand the intent behind these credits is to encourage the adoption of environmentally-friendly transportation options, I believe the current process is not effectively achieving this goal. Specifically, I am concerned that the tax credits for hybrids with small batteries, such as the Jeep, which are not a good use of taxpayer funds. These vehicles are only able to travel a limited distance on electric power (21 miles in the case of the Jeep) and therefore still rely heavily on fossil fuels. In contrast, the Tesla Model Y, which can travel over 300 miles on electric power, represents a much more significant shift towards renewable energy, but it does not qualify for the $7,500 credit. The tax credits currently offered for small battery hybrids may actually be counterproductive in terms of environmental sustainability. These credits, which amount to $7500, effectively subsidize the purchase of vehicles that still emit a significant amount of harmful pollutants, despite their limited electric capabilities. The fact that these credits far exceed the cost of the hybrid battery, at $2500, means that taxpayers are effectively shouldering a loss of $5000 in order to incentivize the purchase of these high pollution vehicles. This is a questionable use of taxpayer funds, as it runs counter to the goal of reducing pollution and promoting sustainable transportation. I urge you to consider revising the current tax credit system to better align with the goal of promoting sustainable transportation. By prioritizing incentives for electric vehicles with longer ranges and lower emissions, we can more effectively use taxpayer funds to reduce our dependence on fossil fuels and protect the environment. It is important to approach the issue of tax credits especially for hybrid vehicles with an open mind, free from any personal brand biases. The goal should be to provide the greatest benefit to taxpayers and the environment, rather than promoting any particular brand. By objectively evaluating the capabilities and environmental impact of different hybrid models, we can determine which vehicles are the most effective at reducing our reliance on fossil fuels and promoting sustainable transportation. The current optics do not showcase the IRS or the Government in a good light when it comes to the influence of lobbyists on the legislative process. If lobbyists representing corporate interests are able to successfully advocate for policies or funding decisions that benefit their clients, it can and does

Name	DateTimeReceived	Body.TextBody
Samuel Beckwith	1/5/2023 14:44	Dear Andrew Gerdt, and your IRA colleagues, I am writing to express my concern about the current IRA bill and its poor choice of distribution especially disbursing funds to low MPG hybrid vehicles. While I understand the intent behind these credits is to encourage the adoption of environmentally-friendly transportation options, I believe the current process is not effectively achieving this goal. Specifically, I am concerned that the tax credits for hybrids with small batteries, such as the Jeep, which are not a good use of taxpayer funds. These vehicles are only able to travel a limited distance on electric power (21 miles in the case of the Jeep) and therefore still rely heavily on fossil fuels. In contrast, the Tesla Model Y, which can travel over 300 miles on electric power, represents a much more significant shift towards renewable energy, but it does not qualify for the $7,500 credit. The tax credits currently offered for small battery hybrids may actually be counterproductive in terms of environmental sustainability. These credits, which amount to $7500, effectively subsidize the purchase of vehicles that still emit a significant amount of harmful pollutants, despite their limited electric capabilities. The fact that these credits far exceed the cost of the hybrid battery, at $2500, means that taxpayers are effectively shouldering a loss of $5000 in order to incentivize the purchase of these high pollution vehicles. This is a questionable use of taxpayer funds, as it runs counter to the goal of reducing pollution and promoting sustainable transportation. I urge you to consider revising the current tax credit system to better align with the goal of promoting sustainable transportation. By prioritizing incentives for electric vehicles with longer ranges and lower emissions, we can more effectively use taxpayer funds to reduce our dependence on fossil fuels and protect the environment. It is important to approach the issue of tax credits especially for hybrid vehicles with an open mind, free from any personal brand biases. The goal should be to provide the greatest benefit to taxpayers and the environment, rather than promoting any particular brand. By objectively evaluating the capabilities and environmental impact of different hybrid models, we can determine which vehicles are the most effective at reducing our reliance on fossil fuels and promoting sustainable transportation. The current optics do not showcase the IRS or the Government in a good light when it comes to the influence of lobbyists on the legislative process. If lobbyists representing corporate interests are able to successfully advocate for policies or funding decisions that benefit their clients, it can and does
Sharif	1/5/2023 14:46	Tesla Model Y 5 seater should be included and silly that it’s not from the beginning.
Albert Tseng	1/5/2023 14:52	to its 17.3 kWh battery, but only gets 21 miles of range on battery power. This makes it less efficient than the Hummer EV, and far less efficient than the Tesla Model Y, a full EV that gets over 300 miles of range but does not qualify for the tax credit. Clearly, the incentive structure for the EV tax credit is not well correlated with vehicles that should be subsidized.
Alex Batson	1/5/2023 14:52	Dear Andrew Gerdt, and your IRA colleagues, Thank you for giving citizens the opportunity to comment on the newly implemented tax incentives for Americans who purchase electric vehicles (EVs). I am concerned that this new tax credit was applied inconsistently to certain vehicles and trims, which will impede EV adoption in the USA. As you are aware, this piece of legislation provides a $7,500 tax credit to American consumers who purchase vehicles so long as the vehicles are under a particular MSRP. The MSRP, though, differs by vehicle type (e.g., sedan or SUV), and several vehicles and trims were categorized inconsistently. Counterintuitively, this means the MSRP-cap for certain trims of the same model differ substantially because they were characterized as an SUV instead of a sedan or vice versa. A number of sources have described this flaw of which you are likely aware (1<https://www.bloomberg.com/news/articles/2023-01-05/irs-ticks-off-tesla-and-makes-hyundai-happy-with-ev-tax-credits>, 2<https://electrek.co/2023/01/03/tesla-model-y-mustang-mach-e-out-of-7500-credit-dumb-reason/>, 3<https://carbuzz.com/news/governments-suv-definition-gives-you-7500-back-on-a-7-seat-tesla-model-y-but-not-a-5-seat>, and 4<https://www.autoevolution.com/news/powers-that-be-deem-phevs-as-eco-friendly-sacrificing-some-all-electrics-207618.html>). I believe this flaw disincentivizes EV adoption and, from a consumer's perspective, it appears the IRS is favoring particular automobile manufacturer's over others. However, I believe the IRS's actions were an honest mistake and can be rectified by: i) apply the tax credit for electric vehicles only. Exclude hybrids, as hybrids still use gasoline. The spirit of this legislation is to accelerate EV adoption and domestic production of EVs and components -- not hybrids. ii) apply sedan and SUV classifications consistently for every trim of the same model, and apply these definitions consistently. For example, why is the Tesla model Y with five seats treated as a sedan, which is only applicable for the tax credit at an MSRP ≤$55,000, while the seven seat option is treated as an SUV, and allows for a much higher MSRP of ≤$80,000? If these issues are not resolved, the IRS will disincentivize the adoption of EVs in the USA while inadvertently favoring certain automobile manufacturer's over others. If nothing changes, I believe the allowances provided by the Inflation Reduction Act will be a stepback for the USA. With appreciation, Alexander M. Batson
Timothy Gregoire	1/5/2023 14:53	Hello, Please review the criteria used to classify BEV and PHEV Sedans and SUVs. The present metrics used are antiquated. Weight efficient BEV SUVs are penalized while far less efficient PHEV SUVs are given the full tax credit. This goes against the spirit of the IRA legislation by incentivizing manufacturers to produce less efficient vehicles to qualify for the full tax credit. Tim Gregoire 917.613.5076 Editor / DIT
Nagaraja Hejamadi	1/5/2023 14:59	Hi, Looked at the recently released list of qualified vehicles to receive the $7500 tax credit for EVs, and royally confused. It was shocking to learn that the Ford Mustang Mach-E SUV and basic Tesla Model Y are not qualified. Hope that was a mistake. Is that list being updated? There are numerous ICE cars (with tiniest battery with range of 20 miles) in the list that qualify for the credit. It would be insane if green-energy credits are given to inefficient ICE cars and not 100% EV vehicles like Mach-E and Model-Y. Regards, Raja.

Name	DateTimeReceived	Body.TextBody
Nagaraja Hejamadi	1/5/2023 14:59	Hi, Looked at the recently released list of qualified vehicles to receive the $7500 tax credit for EVs, and royally confused. It was shocking to learn that the Ford Mustang Mach-E SUV and basic Tesla Model Y are not qualified. Hope that was a mistake. Is that list being updated? There are numerous ICE cars (with tiniest battery with range of 20 miles) in the list that qualify for the credit. It would be insane if green-energy credits are given to inefficient ICE cars and not 100% EV vehicles like Mach-E and Model-Y. Regards, Raja.
Mancini,Brian	1/5/2023 15:00	I would like to provide feedback/comments regarding the recent Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After List by the IRS: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after. It is my belief that the three models listed below that aren't currently qualified as SUVs should be changed to SUV Qualification and the MSRP limit raised to $80,000. The Tesla Model Y 5 seat versions have the same dimensions and number of motors as the 7 seat versions, what makes them not qualify? The Ford Mustang Mach-E seems to have many of the same attributes as the list of SUVs that qualify, what makes all Mach-E versions not qualify as an SUV? The Volkswagen ID.4 non AWD models seem to have the relevant attributes to qualify as an SUV except that they don't have AWD. Is AWD a requirement to be classified as an SUV? All Listed Below are IRS qualified as SUV with $80,000 max MSRP Limits: · Audi Q5 TFSI e Quattro PHEV · BMW X5 xDrive45e · Ford Escape Plug-In Hybrid · Jeep Grand Cherokee 4xe · Jeep Wrangler 4xe · Volkswagen ID.4 AWD Pro and AWD Pro S · Tesla Model Y (7 seat models)
Mustaq Ayube	1/5/2023 15:03	Pls include Tesla model y to get 7500 credit. Pleaseeeeee. It's not fair!!!!! Sent from my iPhone
Brian Mancini	1/5/2023 15:04	I would like to provide feedback/comments regarding the recent Manufacturers and Models for New Qualified Clean Vehicles Purchased in 2023 or After List by the IRS: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.irs.gov%2Fcredits-deductions%2Fmanufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after&data=05%7C01%7C%7C42c501bc36af4cb46e3f08daef5759a7%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638085455697146377%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=JmwrxT5PydaoSZTApAQudmXvpKlkKGohSnncBVHCkgs%3D&reserved=0>. It is my belief that the three models listed below that aren't currently qualified as SUVs should be changed to SUV Qualification and the MSRP limit raised to $80,000. The Tesla Model Y 5 seat versions have the same dimensions and number of motors as the 7 seat versions, what makes them not qualify? The Ford Mustang Mach-E seems to have many of the same attributes as the list of SUVs that qualify, what makes all Mach-E versions not qualify as an SUV? The Volkswagen ID.4 non AWD models seem to have the relevant attributes to qualify as an SUV except that they don't have AWD. Is AWD a requirement to be classified as an SUV? All Listed Below are IRS qualified as SUV with $80,000 max MSRP Limits: · Audi Q5 TFSI e Quattro PHEV · BMW X5 xDrive45e · Ford Escape Plug-In Hybrid · Jeep Grand Cherokee 4xe
Ed Baize	1/5/2023 15:05	It is clear that a couple of mistakes have been made in selecting vehicles that qualify for the tax credit for efficient EVs. First, the qualification for the SUV limit of $80,000 should not be based on vehicle weight since it rewards heavier, less efficient EVs and penalizes better-engineered, more efficient vehicles. Many of the cars that are clearly SUVs are penalized by listing them as sedans. Second, Hybrids should not get a tax credit since they still use gas and that is archaic. There are hybrid SUVs here that qualify for credits while true electric SUVs do not. Please correct these glaring mistakes as quickly as possible. Ed Baize

Name	DateTimeReceived	Body.TextBody
heimbig@aol.com	1/5/2023 15:06	I am writing to request that the IRS reconsider the classification of the Cadillac Lyriq vehicle as an SUV to qualify for the IRA tax credit cap of $80,000 vs the current $55,000 cap imposed as an “other vehicle”, i.e., non-SUV, truck, or van. The Cadillac Lyriq meets all the criteria to be considered an SUV. in that it has the size and functionality of a traditional SUV and is already categorized as an SUV by the Environmental Protection Agency (EPA). The Cadillac Lyriq is a highly efficient, American made electric vehicle, which aligns with the IRS goal of promoting the use of cleaner and more sustainable transportation options exercised through the Inflation Reduction Act (IRA). In comparison, the compact Ford Escape PHEV is classified as an SUV while the larger, roomier, and heavier (5688 lbs vs 3904 lbs) Cadillac Lyriq is not which makes no logical sense. Similarly, the foreign-make Volkswagen ID.4 AWD models qualify as an SUV but not the American branded Cadillac Lyriq which is also available in AWD form. I sincerely hope you will take this request into consideration and reclassify the Cadillac Lyriq as an SUV so that it may quality for the full tax credit available to other EV SUV’s in its class. Sincerely, Michael Heimbigner 2097 Sky Meadow ave Richland,WA 99352 Heimbig@aol.com
Paul Hirst	1/5/2023 15:08	I write to provide comments on the proposed EV tax credit scheme. The classification of the Tesla model Y as either SUV or not based on the presence of the optional 3rd row of seats is illogical and counter to the stated goals of the legislation. Providing the credit on only a heavier and thus less efficient version of the vehicle encourages the purchase of a less efficient vehicle and is thus contrary to aims of the scheme and incurs a pointless environmental cost. The Tesla model Y should be classified as an SUV and afforded the $80,000 price limit in all configurations. Regards, Paul Hirst Hilo, HI
Tom Mornini	1/5/2023 15:10	Tesla Model Y, and other makes from other makers, very clearly suffer from inconsistent incentive price caps. Please reconsider being more lenient for full battery vehicles and less lenient for hybrid vehicles, which are fundamentally less sustainable. -- Tom Mornini -- Sent from iPhone -- Forgive brevity and typos
Joe Zarcone	1/5/2023 15:14	It appears that this has more about politics and union consesions, then a move to make the EV the option. Tesla model Y is as much an SUV then anyother on tbe road. Joe Zarcone Nashville,Tn Sent from my iPhone
TheWolfdoctor	1/5/2023 15:25	Hello, I was planning on ordering an American made Cadillac Lyriq this year, but it has come to my attention that it does not qualify as an SUV, consequently a rebate is not allowed because its price is greater than $55,000. Some of the models of various vehicles that do qualify are much smaller vehicles, using height, weight and length as criteria. My following suggestion would simplify the process of eligibility: A vehicle would qualify as an SUV if it is both 60 inches or more in height and 185 inches or more in length. If it costs less than $80,000 then it would qualify for the rebate. A shorter and/or lower height vehicle would be considered a sedan/hatchback, consequently if it costs less than $55,000 it would qualify for the rebate. I'm confident that 90% of the objections would be resolved using these simple criteria. Thank you,

Name	DateTimeReceived	Body.TextBody
Donald Tingley	1/5/2023 15:28	Dear Policy Makers, I have seen the interpretation of this well designed bill to be flawed. Part of the bill is designed to incentivize the change in our reliance on oil for our transportation needs and promote the use of electric vehicles for those who would otherwise find it difficult to spend the extra money to drive vehicles that cost more. As we know the environment and climate are adversely affected by continuing reliance on oil for energy. Although this bill is the first big step in the right direction, the full $7500 given for say a Jeep hybrid that carries a heavy battery using oil when the near worthless 24 miles of electric range (on a good day) runs out, is not helpful. A very efficient SUV Tesla Model Y with over 300 miles of range and using no oil products is quite helpful, yet not given any incentive for purchase. Why would that be? It appears that the IRS made the determination against the EPA determination that the Model Y with 5 seats is a car, whereas with 7 seats it is an SUV. What? Why that does not seem to happen with larger gas guzzling SUVs with 5 seats, like my old 2009 Cadillac SRX. This logic is flawed and penalizes the very products you need to see on the roads for the effect desired in improving our air quality and carbon dioxide levels to actually happen. You would be spinning your wheels to think that hybrids that eliminate the use of 1-2 gallons of gas with a full charge would be very helpful. I think you would find that most people would not take the time to plug in a vehicle to actually use the batteries when it really does not add very much, yet the car must burn (more) gas to carry this battery weight around. Perhaps using the EPA recommendation on what makes a vehicle an SUV to achieve the highest $7500 incentive would be appropriate for this bill to achieve its effect. Or, setting a minimum range for hybrid battery range would be a better yardstick to provide the full incentive, with less incentive for less that that amount. If a battery provides a significant portion of a vehicle's range it should be deserving of part or all of the full $7500 incentive. Thank you for your review. Sincerely, Donald Tingley MD Electric vehicle user since 2016
Jon Böhmer	1/5/2023 15:29	Hello! Inkluderar Tesla Model Y 5 seater in the incentives. A recipe for misaligned incentives: Take 1 ICE SUV Add $2,500 of batteries (for a whopping 21 miles of electric range) Get a $7,500 subsidy (Meanwhile a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough") Med vänliga hälsningar Jon Böhmer
ctwiner1973@comcast.net	1/5/2023 15:35	Sedan and the IRA that was enacted in 2022. The IRS rules need to reflect the laws definition and requirements for this to make fiscal sense. For example, I secured an order for a Fisker Ocean One with a $5000 deposit prior to the August 26th 2022 deadline, with the understanding of the Investment Reduction Act law meaning I would be grandfathered into receiving my delivery in 2023 but able to apply the 2022 tax law. i.e. Grandfathered in. However, it seems the IRS published rules do not reflect this. I request review of the policy to match (as closely as possible) the Investment Reduction Act intent to encourage the adoption of EV's as we get closer to the end of combustion vehicles. Thank you for your attention to this matter Chris Twiner
Colby Walsworth	1/5/2023 15:38	As the owner of a Tesla model Y (with 3rd row) Im surprised that the non 3rd row model is not considered a SUV. The car is the exact same size and the third row is only usable by small children. Also it would be nice if this incentive was offered for those who purchased in 2022 as well (when I did). I purchased with the hopes congress would extend the credit but they only offered for those purchased in 2023. Seems like its a punishment to those who purchased early. Thanks, Colby
shelly huynh	1/5/2023 15:40	This EV credit is about a full 100% battery EV, but why is your department not including the Tesla Model Y Longrange and Performance model without a 3rd-row seat as an SUV. You and your department should not give out $7500 to other Hybrids with tiny batteries and still use gas. Thank you. Please consider that comment.
Jason Dunlap	1/5/2023 15:45	I think tesla Model Y 5 seater should be included and it's silly that it's not from the beginning. Sent from my iPhone
Traci Hann	1/5/2023 15:46	fuels will" Thank you IRS. It is good to know that fossil fuel vehicles won't become "extinct" for us. I can only speak for myself, $60,000 or more is way out of my league for a vehicle.I was fortunate last summer to work in an environment that allowed myself to interact people with that answered questions on EV's. They are quiet, and somewhat unique looking. However, most of us commoners will never afford them.

Name	DateTimeReceived	Body.TextBody
Dan Mur	1/5/2023 15:47	Dear Sir, The weight limits for SUVs discourage lighter more efficiently designed EVs. Please reconsider and adjust these limits lower or eliminate the limits all together Thank you for your consideration, Dan Murashige Naperville Illinois
Dave Moe	1/5/2023 15:49	Your decision to not include 2 of the most popular and energy efficient vehicles in the list of SUV's is ludicrous! The Tesla Model Y and Ford Mustang Mach E are considered SUV's by most every standard. The fact that they weigh less should be a plus instead of a disqualifying factor! Please take into consideration changing this rule and using a more appropriate measurement such as total available cargo space. Thank you! Dave Moe PO Box 87 Siren WI 54872 612-386-3053 mobile 715-349-5343 home Sent from my iPhone
Matt Zajac	1/5/2023 15:49	Dear Mr. Garcia, I am writing to request that the 5-seater Tesla Model Y be made eligible for the $7,500 Qualified Plug-in Electric Vehicle Credit. The 5-seater Model Y appears to be excluded from the tax credit due to its weight. However, excluding the Model Y for this reason is nonsensical as it punishes the vehicle for being efficient. The purpose of the tax credit is to encourage the adoption of electric vehicles, which are more environmentally friendly and efficient than their gas-powered counterparts. The Model Y is a highly efficient and practical electric vehicle, with a range of 330 miles. This far exceeds the range of many other eligible vehicles, including the electrified Jeep, which has a range of only 21 miles and gets 20 miles per gallon. Excluding the Model Y from the tax credit seems to go against the purpose of the credit, which is to encourage the adoption of electric vehicles that are capable of meeting the transportation needs of a broad range of consumers. I therefore respectfully request that the Internal Revenue Service reconsider its decision and make the 5-seater Model Y eligible for the $7,500 tax credit. Its inclusion would align with the goals of the credit and would recognize the Model Y as the highly efficient and practical electric vehicle that it is. Thank you for your attention to this matter. Sincerely,
Lost Patrol	1/5/2023 15:50	Regarding the EV tax credits, does this EV tax credits retroactive to EV cars bought in 2022? I bought a Tesla Model Y, 7 Seats in 2022...will I be qualified for these tax credits? Thanks,
Mary Beth Husing	1/5/2023 15:50	Regarding OMB Control No. 1545-2137 Tesla Model Y sedan 5 seater should be included in the available $7500 tax credit. Excluding this vehicle does not further our goals towards electric vehicle adoption since it is the most produced/ sold EV in the USA. -- Mary Beth Husing
Bryan Whitton	1/5/2023 15:51	I think that the way that the IRS has defined vehicles that qualify for the IRA rebate should be readdressed. The way it is currently structured inefficient carbon emitting plug-in hybrid vehicles like the Jeep and others get a full rebate. This rewards people to purchase vehicles that are still polluting and getting 23 MPG or MPGe ratings while cars like the Mach E and the Model Y from Tesla that get near 100 or even rating at 130+ MPGe go without a rebate. This is rewarding the continuation of carbon emissions which is counter to the intent of the IRA and wasting tax payer's money. Please consider what you have recommended and change it based upon the intent of congress and the American people. Bryan Whitton (408) 884-4042
Eric Torres	1/5/2023 15:52	I feel that your clarifications for SUV will result in the worst use of our taxpayer money and is a hinderance to the advancement of EV's. I could understand an SUV classification based on total internal volume and not on weight. Or you should default to other agencies such as the EPA. To have different classifications by one government may be viewed as a slide of hand by IRS to manipulate the intention of the IRA. If someone could build a Semi truck that weighed 4,000 lbs, would you then classify it as a sports car? Please do not harm our environment over misguided ideology that limits technology advancements. Eric Torres "Only the educated are free". Epictetus, Discourses<http://www.quotationspage.com/>

Name	DateTimeReceived	Body.TextBody
Ryan Fulcher	1/5/2023 15:55	Re: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle The nuance we have been missing: GVWR = The Gross Vehicle Weight Rating is the maximum weight the vehicle can safely transport with your vehicle, including the curb weight, plus the weight of passengers, fuel, any accessories added to the vehicle, cargo, and the tow hitch tongue weight for a trailer if applicable. Thus a Tesla Model Y LR 5 seater which from my research has a GVWR of 5,712 lbs. and by purchasing the $1K tow package at time of sale will add an additional 350 lbs of tongue weight, which is 6,062 lbs. and then meets the IRS 6,000 lbs. GVWR requirement. It would be in Tesla's best interest to spec their SUVs to meet the 6,000 GVWR to meet the IRA $7,500 tax credit and it will also allow business owners to obtain a federal tax deduction for business use purposes. The whole truck and weight classification has been corrupted for decades. I believe it was originally instantiated as a classification for work vehicles like farm trucks or tradesmen. But has since been over leveraged so to circumvent taxation and mileage requirements by people and businesses which do not actually require such a heavy and capable vehicle. For example, simply being a huge heavy SUV qualifies many soccer mom vehicles and city trucks these days. Personally, my father always used pickups for restaurant delivery vehicles due to the tax implications. It would be most beneficial to fix this core problem of unintended tax and emission breaks for heavy vehicles used for unintended applications... INMO
Bill Lappen	1/5/2023 15:59	SUVs are NOT defined by weight. That penalizes efficient manufacturers who shave pounds from their cars. There must be SUV definitions somewhere (EPA?). To me, upright seats at a higher level than in a sedan represent an SUV. Use a consistent, logical definition of an SUV.
Steve Gulgas	1/5/2023 16:10	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit.
Alan Kirby	1/5/2023 16:10	I think that the IRS should simply use the EPA vehicle classification system. It makes no sense that the ford Mach-e, VW di4 and Tesla model Y 5 seater are restricted to $55,000 msrp when the bill says SUVs are restricted to $80,000 msrp and the EPA classifies all of these models as SUVs. The Ford Escape Plug-In Hybrid has an $80,000 cap the Mach-e should as well they are both SUVs. Thanks for your time Alan Kirby. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Kate McPherson	1/5/2023 16:13	I am writing in regard to the error in the recent rule regarding electric vehicles that fails to classify the 5-seat Tesla Model Y as an SUV. My state (Utah) classifies it as such on my vehicle registration, as does the EPA. Consistency between federal agencies should have been pursued before releasing these rules and consistency with the states should also be sought. Furthermore, this new rule lacks the logic of mathematics. According to US News, "the Tesla Model Y has 76 cubic feet of cargo space split between its front trunk and rear hatch, at least when the rear seats are folded. That's one of the largest cargo capacities among luxury hybrid and electric SUVs and electric SUVS." These points of logic are in addition to the absurdity of offering the $7500 credit to vehicles of the same or smaller size. For example, the Ford Escape Plug-In Hybrid qualifies and it has only 60.8 cubic feet of cargo space compared to the 5 seat Model Y's 76.2 cubic feet of space. The Model Y is large enough to fit an entire twin mattress in the back and close the hatch! It's definitely an SUV and should be properly classified so that consumers can benefit from the tax credits as intended by the Inflation Reduction Act of 2022. Please add my name to the list of taxpayers who wish to have these rules amended so that they may be applied fairly. Kind regards, Kate McPherson 801-310-3526
Peter Morrow	1/5/2023 16:15	Hello, I would like to voice my concern (Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>). IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency (EPA) does. "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." Please allow the Tesla Model Y to be eligible for the $7,500 tax credit. Best, Peter Sent with Proton Mail<https://proton.me/> secure email.
Peter Morrow	1/5/2023 16:15	Hello, I would like to voice my concern (Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8>). IRS isn't categorizing the Tesla Model Y as an SUV even though the Environmental Protection Agency (EPA) does. "This means Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit." Please allow the Tesla Model Y to be eligible for the $7,500 tax credit. Best, Peter Sent with Proton Mail<https://proton.me/> secure email.
Jonathan Challinger	1/5/2023 16:15	I am writing to express my extreme frustration and disappointment with the recent inflation reduction act. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. By prioritizing incentives for gas-guzzling vehicles (22 mpg Jeep) and non-EVS, you are hindering the growth and success of American companies like Tesla that are at the forefront of clean and sustainable transportation. This exclusion does a disservice to American taxpayers and businesses. I urge you to reconsider the qualifications for the electric vehicle tax credit and to prioritize incentives for truly zero-emission vehicles, especially those made by American manufacturers (e.g., Tesla). It is vital that we support and encourage the adoption of clean and sustainable transportation options for the benefit of both the environment and our economy. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the inflation reduction act, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Sincerely, Jonathan Challinger

Name	DateTimeReceived	Body.TextBody
Daniel Bagwell	1/5/2023 16:21	To Whom It May Concern, Good afternoon! I was excited about the IRA extension of EV tax credits. Supply chain issues have made EVs more expensive and $7500 helps. I was disappointed to learn the Tesla Model Y and other SUVs were not counted as SUVs and rather as sedans due to weight. The EPA classifies the Model Y as an SUV and I believe the IRS should follow suit for the Model Y and similar SUVs for the following reasons. The Model Y does not qualify due to weight. Adding an extra row of seats makes it heavier. Theoretically, Tesla and other manufacturers could simply add more weight to count as an SUV. This is counterintuitive to the purpose of EV tax credits. Adding weight makes them less efficient and they should not be incentivized to make a less efficient vehicle to qualify for tax credits. They should be celebrated and rewarded for making an EV SUV with more utility by having more room for cargo than heavier SUVs. There are hybrid SUVs that qualify for the full $7500 tax credit. If you compare the MPG of the hybrid to the MPGe of the EV, the hybrids are far less efficient. It is counterintuitive to give a larger tax credit for a less efficient vehicle. The US, in large part due to Tesla, is leading the world in EVs. We should reward this simply by making fair standards for the EV SUV tax credit based that are not based on which vehicle is the heaviest. Thank you! Regards,
Bruce	1/5/2023 16:22	Two areas of comments: 1) Hybrids, 2) SUV definition. 1) Hybrids. Plug in Electric vehicles should receive the credit in relationship to the amount of the vehicle range that can be done as electric. For example, a vehicle that can do all of its range in electric (typically 200 to 300 miles +) should get 100% of the $7500 credit. A Hybrid that gets 20 of its 400 mile (electric + gas/diesel) range should get 5% of the $7500 credit. The range should be as determined by EPA or some other existing Federal government system. This approach helps encourage more use of electricity stored in batteries as opposed to gas/diesel. Further promotes use of battery electric as a pollution reduction and world peace endeavor. 2) SUV definition. IRS should use the definition of SUV established by the EPA and NOT make up their own definition. Do not duplicate work and make this unnecessarily more confusing and capricious. Thank you. Bruce Burnworth 1442 Berne Ct Nevada, CA 89451
Wayne Fiskum	1/5/2023 16:22	a taxpayer I find it ridiculous that a hybrid vehicle such as the Jeep Wrangler does qualify even though it is not truly an EV, while the Tesla Model Y is a completely electric vehicle. The credit should be extended to only vehicles that have a range of 150 miles or beyond utilizing only electric power on a single charge, which would disqualify every hybrid vehicle on the list and drive innovation. I will disclose that I do not currently own an EV, or hybrid, and if I were to own one, I would not consider a hybrid until such time as a hybrid is produced that meets the above criteria (150 or more miles range on a single charge). Please add the Model Y and any other EV to the definition and correct this injustice. Sincerely, Wayne Fiskum Wfiskum@gmail.com<mailto:Wfiskum@gmail.com>
Chris Barton	1/5/2023 16:24	Hello, Incentivizing heavier cars by calling them SUVs or trucks based on GVW should not be the goal. Please incentivize electric cars based on efficiency, like MPGe >100 must be based on EPA ratings. This would further support the transition to electric cars by making them light, powerful and efficient. Thanks, Chris Barton Missoula, MT
Mike Nelson	1/5/2023 16:26	Greetings: Regarding current Inflation Reduction Act rules on tax credits for electric vehicles: 1. Remove tax credits for polluting hybrids. Reward only pure battery electric vehicle manufacturers. Hybrids have no future. 2. Current IRA implementation asserts that Tesla Model Y is not an SUV, while the IRS says it is. For more information, see the following link to a change.org<http://change.org> petition. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Regards: Michael T. Nelson 539 Hillcrest Dr, Emerald Hills, CA 94062 mobile: 650-291-7343

Name	DateTimeReceived	Body.TextBody
Angela Brunson	1/5/2023 16:29	I have been a prosecutor in Los Angeles County since October 1997. My assignments during the past 25 years have always required me to commute approximately 30 to 70 miles per day. Thanks to reaching this point in my career, I can finally (barely) afford to purchase a Telsa Model Y Performance. Being a government employee doesn't exactly provide a life of luxury, but the thought of owning a vehicle that helps to save the ozone layer is worth having to make a few budget sacrifices. My Tesla has not been delivered yet, but when I ordered it, I assumed I would receive the $7,500 EV tax credit. Upon learning that I will not, I am forced to consider cancelling my order. Please think about the reduced carbon footprint would help the environment if the IRS were to permit people such as myself to receive a $7,500 EV tax credit for purchasing one of the most efficient electric vehicles ever invented. [cid:image002.png@01D92109.A6F33800] "History will judge us by the difference we make in the everyday lives of children." [cid:image001.png@01D92108.DDE61A40] Angela Brunson, Deputy District Attorney Los Angeles District Attorney's Office Cyber Crime Division 211 W. Temple St. 10th Floor Los Angeles CA 90012 (213) 257-2428 main office (213) 257-2444 desk (213) 817-4416 mobile
Bob Trulley	1/5/2023 16:34	I believe having two definitions of the Tesla model y, 5 or 7 seat is wrong as other manufacturers do not have this. Robert Trulley bobtrue@prodigy.net
Robert Romaine	1/5/2023 16:36	My name is Robert Romaine and I'm a US citizen and taxpayer writing to protest the exclusion of the Tesla Model Y from the $7500 EV tax credit. It is a fully electric 5 seat SUV that is made in the US in nearly its entirety and should be included for this credit. Robert Romaine Sent from my iPhone
Paul Jones	1/5/2023 16:36	Please revise the IRA tax rebates to include all Tesla Y's as SUV's with prices up to $80K. It is rediculous for a Jeep Wrangler, 5-seat plug in hybrid that still has a gas motor, to receive the full $7500 EV incentive. Same with 5 seat Fords that are listed as SUV's. The Tesla Model Y is split between the 5 or 7-seat models. Both should be considered SUV's with the full $80K price and full incentive. The Tesla Model 3 and Model Y are the most American made vehicles in the industry. Assembled in Fremont CA and Austin TX. The other manufacturers source batteries and components and manufacture outside of the US. Please consider my recommendation. thanks you, Paul Jones Twain Harte, CA.
Martin Galway	1/5/2023 16:39	The categorisations and bracketing of the EV Tax Credit is a complete mess and make Pete Buttigieg & Joe Biden look like they don't know what they're doing. The point of the EV Tax Credit is to encourage Americans to switch away from fossil fuels and over to battery-electric vehicles. 1) ANY vehicle that has a combustion engine, either standard or optional, should be ineligible for this tax credit. Combustion engines are the reason we have a problem!!! 2) EVERY battery-electric vehicle, no matter what the cost, platform, format, shape, size or weight etc., should automatically be eligible for this tax credit, by virtue of its battery-electric platform. 3) I also suggest eliminating the categorisations based on SUVs, pickup trucks and everything else. Simplify it into three brackets, based on final transaction price (which includes dealer markups+discounts): 1) Under $65,000: get a $7,500 tax credit applied at the point of sale 2) Between $65,000 and $85,000: get a $3,750 tax credit applied at the point of sale 3) Over $85,000: no tax credit. Trucks, cars, SUVs, SAVs, EUVs, crossovers, vans, minivans and everything should be considered equally for this tax credit. Thanks -MG
Mike K	1/5/2023 16:40	Dear Internal Revenue Service, I am writing to express my disappointment and frustration with the new EV tax incentive program. I recently learned that the Tesla Model Y, a fully electric vehicle, does not qualify for this incentive, yet other vehicles do. I believe that this decision goes against the very purpose of this program, which is to promote the adoption of electric vehicles and reduce our reliance on fossil fuels. The exclusion of the Model Y from the list of eligible vehicles undermines the significant contributions that electric vehicles make to the economy and the environment. The EV tax incentive was designed to encourage the transition to a more sustainable transportation system, and I believe that all fully electric vehicles, including the Model Y, should be eligible for this incentive. I understand that the eligibility requirements for this program may be complex, but I urge you to reconsider this decision and include the Model Y in the list of eligible vehicles. This is not only a matter of fairness, but also a matter of supporting the transition to a cleaner and more sustainable future. I hope that you will give this matter the attention it deserves and make the necessary changes to ensure that all fully electric vehicles are included in the bill. Thank you,

Name	DateTimeReceived	Body.TextBody
Ryan Kelley	1/5/2023 16:41	Hello, Can you please provide better guidance or clarity on how the MSRP limit for EV tax credit is determined. Specifically why the EPA vehicle classification isn't used and why the Tesla Model y 5 seat version MSRP cap is $55k and similar vehicles such as the VW ID4 have a $80k cap. And get rid of plug in hybrids all together please. Thanks Ryan Kelley 6 Peter Christopher Dr Landenberg, PA 19350
Phill Mai	1/5/2023 16:44	To whom it may concern, It is ridiculous for Tesla Model Y to not get a tax credit as an SUV when it clearly is. Hybrids are getting the tax credit while spewing harmful CO2, while a pure EV which has a smaller carbon footprint doesn't? Who makes these rules? Idiotic in my opinion. Phill Mai
Yale ReiSoleil	1/5/2023 16:46	year. The Model Y is a highly efficient and environmentally friendly vehicle that meets all the criteria for this credit. It is fully electric, with a range of up to 326 miles on a single charge, and has received high praise from both consumers and industry experts. Furthermore, the Model Y has been instrumental in driving the adoption of electric vehicles and promoting a shift towards a more sustainable transportation system. Its inclusion in the tax credit would serve to further encourage the use of electric vehicles and help combat climate change. We strongly believe that the Model Y deserves to be included in the Qualified Plug-in Electric Drive Motor Vehicle Credit for the 2022 tax year, and we urge the IRS to make this important and necessary change. Sincerely, Yale ReiSoleil Natalie ReiSoleil
Rob Trauscht	1/5/2023 16:49	Hello, I'd like to offer comments on the Electric vehicle tax credit qualifications. As a Tesla Model Y owner, i agree with the decision to exclude higher trim levels (including the one my family and i just purchased) from this program. This benefit should be used to encourage as many people as possible transition to cleaner transportation, not to subsidize luxury car purchases. The potential for a $7500 credit did not influence our purchasing decision at all, and is unlikely to sway anyone paying > $60,000 for a car. Thank you for your time, Rob Trauscht
Kayla McKee-Price	1/5/2023 16:51	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Kayla McKee-Price

Name	DateTimeReceived	Body.TextBody
Tinia Miller	1/5/2023 16:52	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer that has purchased 2 electric vehicles, I am frustrated that this vehicle is not classified as an SUV, and therefore, not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto companies (and lobbyists) may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers and this should include all consumers, regardless of income with a limit of 2 credits per year per household. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as an SUV (as NHTSA does), as well as, reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Thank you for considering my request. Sincerely,
Thomas Miller	1/5/2023 16:55	I'd like to complain about the outrageous decision to not include the Tesla model y for ev credit when it outperforms others manufactures on the list by a whopping amount of more clean energy. I believe in investigation should be launched into how this happened. Seems like the US government is playing favorites and Elons on the naughty list for exposing corruption in our government. In fact, this sounds like potential corruption that may have gotten this result of no model y credit. Reminds me of how Biden literally pretends to act like the biggest EV manufacturer in the US, Tesla doesn't exist. I would like to know how Tesla model y wasn't included, those responsible for the decision, and investigate if politics are being played into these decisions and what the governments going to do about all the above. Thank you, Thomas Miller 318 Kingston Ave, Barrington, NJ 08007 -- Thomas Miller Cell:856-906-6865 T.Miller009@gmail.com<mailto:T.Miller009@gmail.com>
Kent Swisher	1/5/2023 16:56	Dear Ms/Sir I am disturbed that the proposed vehicle classification rules that the IRS is proposing for the Qualified Commercial Clean Vehicle Credit are nonsensical and appear to violate the intent of the Inflation Reduction Act EV tax Credit. This is clear evidence of government incompetence and needs to be corrected ASAP. If the language of the Inflation Reduction EV tax credit allows, I would propose the credit be based not on vehicle weight (such as the US IIHS|HLDI Guide to SUV size groups and NHTSA Classification based on curb weight), but on on a combination of EPA car class (Total passenger and cargo volume) and payload capacity (GVWR - Curb weight) and EPA rated MPGe (or kW-hr per 100 miles) and EPA range (to prevent short range vehicles from gaming the system to get max credit).
Edward J. Sabol	1/5/2023 16:57	Please categorize the Tesla Model Y 5-seat variants as an SUV for the purposes of the Inflation Reduction Act. Other 5-seat vehicles, such as the Ford Escape, are categorized as an SUV, so this seems to have been applied inconsistently with regards to the Tesla Model Y. Thank you! Sincerely, Edward J. Sabol Greenbelt, MD
Doug Khazzam	1/5/2023 16:59	I would like to protest the outrageous categorization of any vehicle that burns fossil fuel that is included in the inflation reduction act It goes against the spirit of the law. And how does any SUV made by Tesla (specifically model Y five seater) which is more fuel efficient than any other car in its category,AND has more storage space not qualify? This is an egregious and blatantly intentional mis-categorization that is an insult to anyone who can do simple math. Is someone out to get Tesla?Haven't we had enough of this nonsense in our government that we have to now contend with this obvious corruption? Fix these categorizations please. Doug Khazzam Phone: (516) 313- 1452 Email: Doug@Khazzam.com Please note; typographical and grammatical errors are my responsibility and occur as a result of not proofreading before pressing send.

Name	DateTimeReceived	Body.TextBody
Dan Bernet	1/5/2023 17:03	Dear Sirs, Please consider changing your guidelines for the ev tax credit to include the SUVs that don't meet the gross vehicle weight criteria. The current guidelines penalize these vehicles for being more efficient, which seems to be in conflict with the intent of the authors of the bill. Thank you for your consideration. Dan E Bernet
Michael Guillaume	1/5/2023 17:04	Dear IRS I am writing this to strongly object to the EXCLUSION of the largest American made EV companies safest and most popular model from eligibility of the Vehicle Credit. The Tesla all electric Model Y (5 seat version). You have allowed vehicle's to qualify such as the 2021-2023 BMW X5 eDrive 45e ($80,000). MAKES NO SENSE! In my opinion hybrid vehicles, ICE, should not qualify. Thank you, Michael Guillaume Sent from my iPhone
DOUGLAS WARDEN	1/5/2023 17:06	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the relevant law. Doug Warden 512-417-5668 Sent from my iPhone
rcwtristan@goeaston.net	1/5/2023 17:06	lead the Electric vehicle revolution, and has the highest percentage of U.S. made components of any EV manufacturing company. To not include the most popular EV sold in America creates the appearance of an intentionally devised anti-Tesla strategy (perhaps understandable given Elon Musk's outspoken nature, but it smacks of crony government favoritism). It is especially unfair given that Hybrid vehicles like the Prius and the Jeep and several others qualify for the full credit even though they get the EPA gas-consumption "equivalent" rating of approximately 1/5th that of the tesla model Y. Please have the language revised to include all models of the Tesla Model Y. It's the right and fair thing to do. - Robert Wenneson Easton MD 410-310-8081
John De Montfort	1/5/2023 17:09	Dear Andres Garcia, Thank you for all your hard work on improving and implementing our countries policies. Today I am writing to you, concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. Why did the IRS choose to use the vehicle's weight to be the determining factor of which class the vehicles are put in i.e. SUV or sedan etc.? This does not make sense to me for two reasons. First, it incentives vehicle manufacturers to make heavy inefficient vehicles, so they can take advantage of the higher allowable price cap of $80,000.00 for SUV's versus $55,000.00 for sedan's to receive the tax credit on more vehicles. Secondly, When the Environmental Protection Agency (EPA) and the U.S. The Department of Energy (DOE) both already have long standing and widely accepted criteria for classifying vehicles as SUV's , sedans etc. why didn't the IRS simply use the EPA and or DOE's classification standards for this rule? Thank you for considering my concerns and suggestions. Best Regards. John De Montfort
Jason Conner	1/5/2023 17:10	I see some major inconsistencies in the IRA EV tax credit which is concerning as a taxpayer. Tesla Model Y 5 seater should be eligible for the $7,500 EV tax credit as it's a pure EV. The Tesla Model Y 5 seater "SUV as categorized by the EPA" has 330 miles of EV range and qualifies for $0 credit, while other Hybrid GAS consuming vehicles with only 20 to 40 miles of EV range get the $7,500 tax credit - see table below. Not sure why gas vehicles "some made outside of the United States" are incentivised in the IRA EV tax credit program and this "Made in the United States" Tesla Model Y 5 seat pure EV is not. I hope this is an honest oversight and can be corrected. Any explanation or planned correction is appreciated. [image.png] Thank you, Jason Conner
David Navari	1/5/2023 17:18	Please don't penalize the model Y SUV by arbitrarily changing the definition when it's the most efficient zero missions automobile sold. -- -- David Navari cell: 703-861-1088 "It's easier to fool someone than to persuade them that they've been fooled" Mark Twain

Name	DateTimeReceived	Body.TextBody
Laura Politzki	1/5/2023 17:20	Dear IRS, Thank you for the opportunity to hear the people speak on this matter. I feel that there is at least one big mistake being made on your part in the way things are being handled here, which is the fact that... You are penalizing a company (Tesla) for doing exactly what this law wants them to do. I'm referring to the fact that a lighter (in weight) vehicle, which is therefore more efficient (which is what we all want) should MORE qualify for a credit, but YOU are making it the opposite! It appears that this is being done specifically because it is lighter in weight and that it would qualify for the credit if Tesla would simply bolt a couple of concrete blocks into the car. This makes NO sense! Specifically the ALL-electric SUV made by Tesla known as the Model Y, which is widely considered to be the best electric vehicle in the world, is not qualifying for the full credit (or any credit at all for that matter), whereas a very inefficient FORD hybrid does qualify. This is insane, and must be corrected! -- please!!! Thank you, Laura Politzki, Westminster CO, USA -- [https://ci3.googleusercontent.com/mail-sig/AIorK4wDrhRHowaaNVPW1ZsiQzWcvbD2w0hYXUYD16eEIXFTN2KX1OOTFOtj20uAJtZ61QHyEHMef-A] Laura Politzki 720-202-8052
Srinivas Kasaraneni	1/5/2023 17:22	I feel it is unfair not to include Tesla Model Y 5 seater and Ford Mach E in the SUV category. These are the vehicles that should be encouraged as they are full electric vehicles. I would suggest to keep the MSRP for Car / SUV / Truck to $80,000 for full electric vehicles and leave existing guidelines for PHEV. Thanks, -Srinivas Kasaraneni (201) 572 1354
tom.youngbar@gmail.com	1/5/2023 17:28	configuration. This car is a SUV regardless of number of seats! Please correct the mistake by giving the Tesla Model Y in all configurations the full $7500 tax credit for a purchase price of under $80,000.
Steven Guillaume	1/5/2023 17:31	> I am writing this to object to the exclusion of Tesla's 5-seat "Y" SUV models from the Inflation Reduction Act when others such as the 2021-2023 BMW X5 eDrive 45e ($80,000), and other hybrids that have no impact on reducing fossil fuel usage qualify for a rebate. In my opinion hybrid vehicles should not qualify under any circumstance. >
Sue McLean	1/5/2023 17:32	Please reconsider the inexplicable inconsistency in the IRA subsidies for SUVs. The Tesla Model Y 7 seater, but not the 5 seater, is considered an SUV. Apparently the 5 seater is too light (and they're more efficient, consumes less energy) to be granted the subsidy. Same for Mustang Mach-E. Meanwhile, at least five 5 seater gas guzzling PHEVs are eligible. Please fix this logical inconsistency ASAP. The point of the bill was originally to reward american carmakers. Instead, the foreign carmakers will reap the benefits. Additionally, please be aware of this petition: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you Sue McLean
Michael Guillaume	1/5/2023 17:36	I am writing this to strongly object to the EXCLUSION of the largest American made EV companies safest and most popular model from eligibility of the Vehicle Credit. The Tesla all electric Model Y (5 seat version). You have allowed vehicle's to qualify such as the 2021-2023 BMW X5 eDrive 45e ($80,000). MAKES NO SENSE! In my opinion hybrid vehicles, ICE, should not qualify. Thank you, Michael Guillaume
william woo	1/5/2023 17:37	PLEASE REEVALUATE THE METRICS USED FOR MAKING THE MODEL Y 5 seater and correct the CATEGORY. It should be placed under the $80,000.00 MSRP Limits TESLA HAS DONE ITS JOB TO MAKE THE MODEL Y 5 SEATER AS A FUEL EFFICIENT LIGHT WEIGHT WEIGHT SUV TO INCREASE MILEAGE, HANDLING, AND STOPPING FASTER TO PREVENT ACCIDENTS. THE MODEL Y SHOULD NOT BE UNDER THE $55,000.00 CATEGORY BUT THE $80,000.00 CATEGORY TESLA SHOULD NOT BE PUNISHED BECAUSE IT'S TOO LIGHT. ALL EVs Should be Modeled after the Model Y 5 seater, we at Tesla consumers call an SUV and placed at the $80,000.00 MSRP Limits
Elaine Thienprasiddhi	1/5/2023 17:43	I'm writing to request a review of the Model Y 5-seat configuration to be evaluated as an SUV the same as the 7-seat version to be eligible for the $7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition, and, in that spirit, I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you, Elaine Thienprasiddhi

Name	DateTimeReceived	Body.TextBody
Joseph Wu	1/5/2023 17:45	PLEASE fix the embarrassing oversight and offer full EV IRA tax credit to 2022 & 2023 Tesla Model Y vehicles - regardless of its 5 or 7 seat variants. The EV tax credit per the IRA is to support electric vehicles and there's just no rational reason Tesla Model Ys (in any configuration) is to be excluded. Thank you. -- Joseph Wu
Pradeep Reddy Aramalla	1/5/2023 17:50	Hello Tesla Model Y 5seater should also be allowed an EV tax credit of $7500. It has a 300+ miles range and is one of the best American-made EV cars. Regards -- Pradeep Reddy Aramalla
Joshua Kim	1/5/2023 17:50	Dear IRS, This is a comment regarding the plug-in EV credit in 2023. As a private citizen I'd like to strongly recommend reconsidering the exclusion of thw tesla Model Y from SUV status which inherently removes the $7500 from certain models. Reasoning: using weight to classify the vehicle type is quite ironic since EV range is heavily weight dependent. Instead the designation should be either based on passengers and/or cargo space. The model Y drives the purpose of the tax credit further than other SUVs since it relies on less fossil fuels per mile driven than any other SUV, yet consumers will be forced to pay more for this vehicle. Personally this affects my family as in the long term when I have children I plan to buy a tesla as it's battery has shown to degrade much slower + I would spend less money on gas. It seems counter intuitive to me that I have to pay more for this type of vehicle due to odd regulatory requirements. Josh Kim
stefan@scheinert.name	1/5/2023 17:55	Dear Mr. Andres Garcia, Here is my feedback: 1) Don't penalize cars which are more efficient/lighter than other cars! Example: Tesla MY 5 seater and Ford Mach E. It does not make sense to penalize cars which are better for the environment. In other words, all SUVs should have the Price threshold of $80k. 2) Don't give hybrids the full $7,500 credit; most of them are not very environment friendly. It is a joke to allow the credit for Such dirty cars. 3) One other option might be that the $55k/$80k limit should be reduced over the years. For example, in 3 years the limit could be $50k/$75k. This way it encourages the manufacturers to reduce the price over time. I hope you will update the criteria and include my proposals. Regards Stefan Scheinert
Kim	1/5/2023 17:56	it not included AT ALL. They should absolutely be included in the full $7500 incentive valued at $80,000. Especially considering when I go the GOVERNMENT SITE for VIN Decoder (https://vpic.nhtsa.dot.gov/decoder/Decoder) my Tesla Model Y 5 seater shows this: Body Class: Sport Utility Vehicle (SUV)/Multi-Purpose Vehicle (MPV). I can't understand why the government, Mr. Biden in particular, has a hard on for Elon when he's the driving force behind the entire EV revolution in not only the US but the world. The Tesla Model Y 5 seat car should absolutely be included in the 2023 Incentive for EV's. Kim Sharabba Tampa, FL
Pawel Karczynski	1/5/2023 18:00	Federal Tax Credits when purchasing these types of vehicles. The tax payers are now funding old technology in large, inefficient gas vehicles. This needs to stop: - Remove incentives for all hybrid vehicles and only have them apply to pure EVs. - Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. The 6,000 lbs rule unfairly penalizes efficient SUV vehicles,

Name	DateTimeReceived	Body.TextBody
Tom Schirtzinger	1/5/2023 18:06	To whom it may concern: I am providing feedback on the Inflation Reduction Act Electric Vehicle incentive proposal. There are several low EPA MPG rated hybrid cars, at near equivalent size/weight/price to the Tesla Model Y (a very high EPA MPG full battery EV). However, the non-Tesla cars are getting a $7500 tax credit whereas the Tesla Model Y is not. I want my tax dollars to incentivize the cleanest, low-carbon, made-in-america options much more highly versus hybrid vehicles with lower MPG ratings and not made in america. Thank you for considering my feedback. Tom Schirtzinger Fontana, Wisconsin 53125 262-902-3990
Chaehun Park	1/5/2023 18:08	Dear IRS What is the motivation of making Inflation Reduction ACT and giving EV Tax Credit? How come most efficient cars like Tesla Model Y are not get qualified for credit but other inefficient cars which still has ICE get Tax credit? Your rule does not giving proper message to the public and it is not aligned with the TRUE purpose or motivation of IRA . I am very disappointed on unprofessional/unfair application of IRA laws to Auto makers. Thanks
Zack Pearsall	1/5/2023 18:08	The current list of vehicles that qualify for tax credits at the different price limits doesn't make much sense. Tesla Model Y AWD is only a SUV if it has 7 seats? Mustang Mach-E is not a SUV at all? But the smaller VW ID.4 AWDs a SUV with only 5 seats? Plugin hybrids that only have ~20 miles electric range and only get 20mpg on gas qualify for the full tax credit at up to $80,000. While more efficient BEVs with more usable interior volume are disqualified above $55,000. That looks to be based more on politics than sound engineering judgment.
Brian Swails	1/5/2023 18:09	Dear Internal Revenue Service, I am writing to bring to your attention an issue with the current subsidy program for electric vehicles. It appears that there is a misalignment of incentives in the program as it currently stands. To illustrate this point, I would like to draw your attention to two specific vehicles: the Jeep Wrangler Wxe, which is a traditional internal combustion engine (ICE) SUV, and the Tesla Model Y 5 seat variant, which is a fully electric SUV. The Jeep Wrangler We has a range of only 21 miles when equipped with $2,500 worth of batteries, yet it qualifies for a $7,500 subsidy. Meanwhile, the Tesla Model Y, which has a range of over 300 miles and more cargo capacity, does not qualify for a subsidy because it is not considered to be "SUV enough." This discrepancy seems to indicate that the current subsidy program is not properly aligned with the goal of encouraging the adoption of electric vehicles. It is unfair to provide a subsidy to a vehicle with such a limited electric range, while denying a subsidy to a vehicle that is significantly more efficient and has a much larger impact on reducing emissions. I respectfully request that the Internal Revenue Service review this issue and consider adjusting the subsidy program to ensure that it is better aligned with the goal of promoting the adoption of electric vehicles and reducing emissions. Thank you for your attention to this matter. Sincerely, Brian Swails
Darryl Milczarek	1/5/2023 18:13	The Tesla Model Y 5 seat all electric vehicle which is the safest and most American produced BEV should be qualified as an SUV and therefore eligible for the full $7,500.00 tax rebate/discount. It would be criminal to consider similar vehicles that are petrol burning hybrids with very small batteries to be eligible for the tax credit while denying a truly environmentally superior BEV the same. Please change the classification of the Tesla. Thank you for your attention, Darryl Lynn Milczarek 480-830-8555

Name	DateTimeReceived	Body.TextBody
Vincent DeMarco	1/5/2023 18:21	Dear IRS, 1) I'd like to express my concern regarding the developing guidance regarding Electric Vehicle tax incentives. 2) First and foremost, I am completely in favor of the EV tax incentive program as a means to affect a transition from fossil fuel burning cars and trucks to battery electric vehicles. 3) My wife and I own a 2020 Chevy Bolt and our experience has been positive with some caveats. The Bolt is a terrific commuter car but has technological limitations that do not lend it to road trips which we are planning soon as we are retiring. Importantly, there are too few DC fast charging stations available for our vehicle along the routes for our planned destinations (e.g., National Parks). 4) After much research we feel that the baseline Tesla Model Y 5 seater with RWD would be the best and most affordable option for our traveling needs going forward and would like to purchase the car in 2023 or 2024. During our research we have learned that the current guidance is to eliminate the 5 seater variant of the Tesla model Y. This is very disappointing to us. We are not wealthy and the tax incentive is important to us. The 5 and 7 seat Model Y's are essentially the same vehicle with similar benefits to the environment. 5) We ask that you reconsider this guidance and put the 5 seat Model Y on the list of SUVs eligible for the full $7500 tax incentive. Thank you and best wishes on implementing this important program! Vince and Beth DeMarco 12401 Michele Street Rocheport, MO 65279 (573) 356-8539
Matt Crossfield	1/5/2023 18:22	Hello. I would like to call into question your decision to exclude many Tesla model 3s & model Ys in the IRA credits. I find it crazy to exclude the vehicles that, more than any other, have prompted the mainstream transition to EVs! Come on IRS, get your act together and make ANY Model 3/Y - that sells for less than the 55/80K cutoff - eligible! Thanks, Matt Crossfield (sent from my iPhone)
Nick Macy	1/5/2023 18:22	Hello, The incentive for EV's in its currently proposed state is out of line with the intention of the subsidy. Incentivizing cars that are hybrids, with little electric range, does not move our nation towards more sustainable cars and technology, nor does it convince consumers to purchase sustainably. Notably, this includes cars from Audi, BMW, Ford, and jeep, which are categorically "compliance" cars - cars designed to side step certain requirements. And we would now reward those companies who are attempting to cheat our current MPG requirements with more of my tax dollars. To not have multiple fully electric vehicles, such as the Model Y and ID4, qualify in all configurations (as long as US-made qualifications are met) is a massive oversight. When the IRA bill passed, I had looked at it as a symbol of hope that our country was taking the steps necessary to move forward - both in the fight against climate change, and as a leader in what is obviously the technology of the future. After seeing the specifics of this law, I can't help but feel a loss of trust, and have to assume there is lobbying money or partisan pandering at play in order to produce such a gross misalignment of tax dollars. We have a chance to make this make sense. Please, eliminate all but the most efficient of hybrid vehicles, and allow all 100% EV's to qualify as long as they meet US manufacturing requirements.
Joseph Avena	1/5/2023 18:24	gets ZERO. I think you have to many stupid bureaucrats working for the IRS. Regards, Joe Avena
Robert Childs	1/5/2023 18:25	more efficient ones don't. ALSO -- the credit should only go to battery electric cars. Hybrids are run on gasoline most of the time and are only marginally more efficient than regular gas cars. Robert Childs 45 Stones Mill Ln Fredericksburg, VA 22406 540-681-7731

Name	DateTimeReceived	Body.TextBody
Scott Eggert	1/5/2023 18:28	I reviewed the IRS classification of Electric Vehicles eligible for a tax credit under the inflation reduction act and there are a number of problems. 1) inaccurate and unfair allocation of Tax credit. One example. the IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit However, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This inaccurate and unfair allocation goes against the intent of the Law and is at best inaccurate and worst meant to favor specific manufactures. 2) Lease vehicles from foreign sources should not be eligible, It is my understanding that leasing EV's that do not meet the material sourcing or manufacturing requirements are eligible for the tax credit. This allows for foreign sourced EV's to get a Tax Credit. This goes against the reason for the Law and should not occur. Thank you.
D.rulifson@gmail.com	1/5/2023 18:30	IRS and Treasury need to reassess the intent of the IRA and not have its own agenda promoting Ford and GM while leaving Tesla behind when they produce the transportation using the most domestic parts. Having the model Y 7 seat being eligible for the rebate while the 5 seat not being eligible doesn't make common sense. They use rear castings to save weight and increase efficiency. Criteria shouldn't be solely weight based like so many other laws for deductions for heavy trucks used in commerce. This is a consumer law not a law for commercial purposes, so weight shouldn't be a factor on which models receive the tax credit. Thank you.
Whitney Reid	1/5/2023 18:36	To whom it may concern: I am appalled at the IRS's definition of SUVs which contradicts NHTSA definition for SUVs. In short, the Tesla Model Y 5- Seat version is considered a SUV by NHTSA and should be considered a SUV by the IRS. Seat capacity and ride height were not primary considerations by NTSHA. This is clearly a political hatched job by the Biden Administration to punish not only Tesla but also the Ford Mach-E which is also defined as a SUV by NHTSA. Lease keep politics out of this process as you are doing harm to American companies and workers. Sincerely, Whitney
Jeff Rosen	1/5/2023 18:37	Hello, I am in the market for a new SUV. I have been holding off for the Inflation Reduction Act EV tax credit to come into effect. The only 2 vehicles I would consider getting are the Ford Mustang Mach-E and the Tesla Model Y. Upon further research it appears that I have to either buy the most basic trim of Mach-E (which isn't a great car) or the 7-seater variant of the Model Y (an extra $3k, less efficient, and I need the extra space of the 5 seater). It is perplexing that a sustainable energy vehicle incentive strongly favors incredibly uncompelling and inefficient Hybrid vehicles. The even more perplexing thing is that VW's electric SUV's highest trim level qualifies for the $80k credit (allegedly due to the extra weight). This is a huge middle finger to the sustainable transportation movement, domestic automotive brands (VW benefits from making a less efficient, inferior vehicle), and the American taxpayer. The EPA classifies the Mach-E and Model Y as SUVs. It makes no sense that the IRS doesn't do the same. Please make this right. Call me at 443-789-7519 to discuss further if possible. Thanks, Jeff Rosen
Lucas A	1/5/2023 18:40	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,

Name	DateTimeReceived	Body.TextBody
Richard Hay Jr	1/5/2023 18:45	The purpose of the EV tax credit in the IRA is to reduce greenhouse gas emissions by incentivizing consumers to purchase efficient electric vehicles with zero emissions. So why is the 5 seat Tesla Model Y SUV, which is far and away the market leading electric vehicle in the USA and responsible for the greatest amount of GHG reduction, not qualified for the credit as a SUV? Why is the SAME VEHICLE qualified if it has a third row of sets? Other 5 seat BEV SUV"S of similar size such as the VW ID.4 are qualified. This makes NO SENSE AT ALL It is nonsensical rulings and regulations like this that make people of all political persuasions lose their faith in government agencies acting in a reasonable and responsible manner to implement laws passed by the Congress and signed by the President. I should note that both of these Tesla Model Y SUV vehicles are made in the USA by American labor with American content. Please change your SUV qualification criteria to include the 5 seat Tesla Model Y and stop penalizing it for being a long-range, efficient vehicle that weighs less than some absurd, arbitrary weight limit that you have decreed. I have written to my Congress person, Representative Jared Huffman, and brought this absurd qualification to his attention. I look forward to the IRS quickly correcting this mistake. Sincerely, Richard Hay Jr. Ph.D.
kirk burton	1/5/2023 18:47	I ordered a Tesla model y five seat performance and when the tax credit was announced I canceled my order. I decided to wait till January to order so I can get this tax credit. Now the vehicle I want is not included with the tax credit at all. I was looking forward to purchasing an American made EV in the Tesla model y. I will hold out a little longer hoping that you all change the ruling on these EVs. If not I'll be purchasing a Japanese made gas vehicle. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Danny Ames	1/5/2023 18:50	This is an outrage that Tesla's Model Y 5 seater does not qualify for the IRA tax credit. We need to support Tesla, this all American created and developed company. The foreign competition is working hard against the USA. We need to support our own manufacturers here in the USA, and for good paying jobs that Tesla pays. Please fix this. Sincerely, Daniel Ames 690 Sierra Point Rd, Brisbane, CA 94005
Casey Piscura	1/5/2023 18:58	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Casey Piscura Sent from my iPhone
Allen Lee	1/5/2023 19:16	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22mpg Jeep Wrangler, while excluding the most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the 5 seat version of the Model Y. Sincerely, Allen Lee

Name	DateTimeReceived	Body.TextBody
Emeka Anyadike	1/5/2023 19:17	I would like to offer my thoughts regarding the current qualifications that have been implemented for producers of EVs and Hybrid vehicles. Specifically, I am greatly disappointed that the Tesla Model Y is not considered an SUV unless it is bought in a 7 seat configuration. Other organizations including NHTSA categorize it as an SUV regardless of its seating configuration. It may not be the largest SUV or the heaviest but using weight as a means of determining vehicle type ignores the fact that the Tesla Model Y is designed efficiently to minimize weight and maximize range further decreasing its carbon footprint. Hybrid vehicles have a much less effect on the carbon footprint however many of them qualify despite the fact that they are smaller than the Model Y. Given the above, and as a tax paying citizen funding these credits, I implore you to classify all Tesla Model Y vehicles as SUVs.
Bill Before	1/5/2023 19:19	Re: OMB Control No. 1545-2137 The proposed IRS guidelines state that to qualify for the $7500 tax credit, the vehicle must: 1. Have a battery capacity of at least 7 kilowatt hours. a. Disagree - This battery capacity should be higher. The goal of the tax credit is to reduce pollution by incenting consumers to switch from gasoline/diesel cars (ICE) to electric cars. The above incents consumers to continue to buy ICE vehicles with almost no ability to drive using cleaner electricity. 2. Have a gross vehicle weight rating of less than 14,000 pounds a. Agree – unless the larger vehicle runs entirely on electricity 3. Be made by a qualified manufacturer a. Agree 4. Undergo final assembly in North America a. Agree 5. The sale qualifies only if a. you buy the vehicle new i. Agree but their should be a lesser tax credit if the vehicle is 100% electrical
Reggie Devers	1/5/2023 19:20	I am writing to express my frustration, disgust, and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler while excluding the most safe and most popular electric vehicle in the world, the Tesla Model Y. As a taxpayer and a concerned citizen, I believe that incentives should be directed toward promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all-electric vehicles, including the Tesla Model Y. Please correct this very big mistake. Sincerely,
Sagar Patel	1/5/2023 19:21	I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It seems unfair and misguided that plug-in hybrids, such as the 22 mpg Jeep Wrangler hybrid, are eligible for the incentive while all-electric vehicles like the Tesla Model Y are not. Incentivizing the use of hybrid vehicles, which still rely on fossil fuels, does not align with the stated goal of promoting the transition to clean, electric transportation. Excluding all-electric vehicles like the Model Y from the incentive only serves to perpetuate our dependence on fossil fuels and hinders the progress towards a cleaner future. I urge the IRS to reconsider the eligibility requirements for this tax incentive and ensure that it truly promotes the adoption of electric vehicles, rather than just hybrid vehicles. Sincerely, Sagar P

Name	DateTimeReceived	Body.TextBody
Darrell Gaul	1/5/2023 19:22	I am writing to urge you to change the categorization of Tesla Model Y Long Range (5 seat) to be an SUV. As you may know, the 7 seat trim IS PROPERLY categorized as an SUV. I understand that the current categorization of it as a sedan is based upon its total gross weight being under an arbitrary minimum. This does not make sense for EVs since it penalizes the manufacturer for being more efficient by accomplishing an EV goal... lighter car for greater range. The same applies for the Ford and GM trims. There is a model, I forget which manufacturer, that has less cargo space than a Tesla Model Y, but because it is less efficient by being heavier, i.e. less efficient, it qualifies as an SUV under the current criteria. I respectfully urge you to change the categorization of the Tesla Model Y Long Range (5 seat) to be an SUV. Sincerely, Darrell Gaul San Diego, CA
gary key	1/5/2023 19:23	beginning. Gary Key
Marty Addison	1/5/2023 19:25	IRA EV Credit Eligibilty concerns: The Tesla Model Y 5-seat configurations should be classified as an SUV not a Sedan according to the EPA and every other automotive media publisher. Sincerely, Marty Addison 1713 Horseshoe Way Oceanside, CA 92057 760-586-4488 iPhone 760-575-7000 home 760-722-8900 fax Maddison@cox.net Click here to Email a short text message to my cellphone<mailto:7605864488@tmomail.net> Nextdoor Invitation link<https://nextdoor.com/invite/ltrbtwclrjglrktsrrwg> Confidentiality Note: This communiqué and attachments are covered by the Electronic Communications Privacy Act, Title 18 USC 2510-2521 and is legally privileged. This communiqué is confidential and intended solely for the person or organization to whom it is addressed. If you are not the intended recipient or the agent responsible for forwarding this communiqué to the intended recipient, then be advised that you have received this communiqué in error and that any use, dissemination, forwarding, printing, or copying of this communiqué is strictly prohibited. If you have received this communiqué in error, notify the sender at Maddison@Cox.net or 760-433-3000 ext. 777, and immediately delete the
Marty Addison	1/5/2023 19:25	IRA EV Credit Eligibilty concerns: The Tesla Model Y 5-seat configurations should be classified as an SUV not a Sedan according to the EPA and every other automotive media publisher. Sincerely, Marty Addison 1713 Horseshoe Way Oceanside, CA 92057 760-586-4488 iPhone 760-575-7000 home 760-722-8900 fax Maddison@cox.net Click here to Email a short text message to my cellphone<mailto:7605864488@tmomail.net> Nextdoor Invitation link<https://nextdoor.com/invite/ltrbtwclrjglrktsrrwg> Confidentiality Note: This communiqué and attachments are covered by the Electronic Communications Privacy Act, Title 18 USC 2510-2521 and is legally privileged. This communiqué is confidential and intended solely for the person or organization to whom it is addressed. If you are not the intended recipient or the agent responsible for forwarding this communiqué to the intended recipient, then be advised that you have received this communiqué in error and that any use, dissemination, forwarding, printing, or copying of this communiqué is strictly prohibited. If you have received this communiqué in error, notify the sender at Maddison@Cox.net or 760-433-3000 ext. 777, and immediately delete the

Name	DateTimeReceived	Body.TextBody
Laura Doyle	1/5/2023 19:25	Hello IRS, I'm writing to request that the Tesla model Y 5-seat configuration be included in the $7,500 tax credit program for vehicles costing up to $80,000. As one of the most desirable electric vehicles on the market today I'd love to see the Model Y be included in the governments incentive program to encourage EV adoption. Thanks for considering my input. Best regards, Laura Doyle
rnabba	1/5/2023 19:33	The Inflation Reduction Act as implemented by the IRS for 2023 EV tax credits has been negligently restricted to promote inefficiency and completely missed the mark to do the right thing by the American people and the environment. This is a complete lack of thought leadership and lack of understanding of incentivizing sustainable initiatives. Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y and other similar vehicles (Ford Mach-E and Cadillac Lyriq) as an SUV, even though the EPA does. This means Tesla Model Y (5-seat variant), a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. This is completely messed up! At best, this is severe negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by redirecting Federal taxpayer funds toward mild-hybrid ICE vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Companies should be supported for developing engineering methods and using advanced materials to produce lighter, safer, more technically advanced and efficient vehicles that serve that same purpose as a traditional heavy and inefficient SUV. REVISE THIS TAX CODE: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. FOLLOW NORWAY'S EXAMPLE if you are can't understand how to promote zero emissions. https://elbil.no/english/norwegian-ev-policy/ * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Advanced engineering technologies should be supported, not penalized. Think HEAVY=BAD, LIGHT=GOOD. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error.
Trevor M	1/5/2023 19:34	The decision by the IRS to qualify the Tesla Model Y 5-seat configuration is not one based on logic. I request that this be reviewed and that the Tesla Model Y 5-seat configuration have its applicable MSRP limit raised to $80,000 as it logically should. The Model Y in any configuration meets the qualifications under any definition of an SUV. It is larger than many of the other Vehicles categorized as SUVs, is more capable for sport utility function than many of the other vehicles, and it is one of the most electric cars on this list. Categorizing hybrids that utilize an Internal combustion engine and small battery for an $80,000 limit, while discouraging the purchase of a Tesla Model Y 5-seater goes directly against the purpose of this credit. The Model Y, in any configuration, is categorized as an SUV by almost ant entity, including government entities such as the EPA. Tesla, an American based company, has had the largest impact to electrifying the American fleet of any car manufacturer in history. This qualification is a blatant handicap towards Tesla and a perfect example of special interests for Tesla's competitors. I am happy to further back my reasoning, if needed. Thank you, Trevor Martinez California Resident Manjumartinez@yahoo.com
sherry nash	1/5/2023 19:35	Thank you for inviting comment about this. I believe the Tesla Model Y 5-seater should be included as an eligible vehicle. It seems clear that it was omitted accidentally from the qualifying vehicles. Please consider making the correction. Thank you. Sherrill Nash
Robert Ranard	1/5/2023 19:37	I am writing to request that you review your guidance regarding Tesla Model Y eligibility for the $7500 tax credit. Legislation lifting the 200,000 vehicle sales cap for Tesla vehicles was intended to increase EV ownership and reduce vehicle carbon emissions. The Model Y was a qualifying vehicle when cap legislation was passed and is still in production. The latest Congressional legislation removed the caps. The old Federal legislation, the newest legislation and the State of NJ (State program) all categorize the Model Y as a rebate eligible SUV. No sub-categories exist based on seating capacity anywhere except in your rebate eligibility tables. Not even at the NTSB makes a differentiation. I do not understand the logic in varying the credit variability based solely on the Model Y seating capacity. Some buyers need SUV space for passengers. We need the SUV space for plants, large and odd sized objects that will not fit in a sedan. Request you review your rebate eligibility guidance and make all Model Y SUVs eligible for the maximum rebate credit. Alternatively, respond to this email and help me understand the logic of a policy that incentivizes me to buy a hybrid (likely imported) that produces carbon emissions vs a US manufactured all electric vehicle with a 330 mile range with NO carbon emission. A policy that is based on whether the SUV has 5 or 7 seats. Bob Ranard rar@ranard.com

Name	DateTimeReceived	Body.TextBody
David Vidal	1/5/2023 19:42	To whom it may concern, Please consider including the Tesla Model Y 5 seat configuration in the IRS tax credit for SUV's up to $80,000.
Michael Rock	1/5/2023 19:46	I am writing to protest the categorization of the Tesla Model Y, 5 seat configuration, as a sedan for the purposes of the Inflation Reduction Act. Yet, if one orders the 7 seat configuration, then the car qualifies as an SUV. This makes no sense. The outside dimensions of the car do not change, regardless if there are 5 seats or 7 seats. The EPA categorizes the Tesla Model Y as a small SUV (screen shot from EPA website attached). Can the IRS provide rationale for why the Tesla Model Y, 5 seat configuration is not an SUV? Respectfully, Michael Rock Madison, WI
Ron	1/5/2023 19:46	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act (IRA) rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as an SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules.The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Thanks,
Andenmatten Law	1/5/2023 19:50	Area of comments 1) Hybrids ; 2)definition of SUV 1) the legislative intent is clearly designed to support transition to electric vehicles through the provision of subsidies. If the IRS is intent on interpreting the statute to include hybrids then hybrids should get a percentage of the credit based on the range that is actually supported by the vehicles battery. By no means should the IRS be handing over a full credit to hybrids that are not addressing the legislative intent to support electrification . 2) definition of SUV - logically and to avoid the perception of impropriety the IRS should follow the same definitions utilized by agencies involved in the regulation of automobiles, namely the EPA and NHTSA. The ITS can even just cite to EPA definitions as a basis for What constitutes an SUV
Binu Thomas	1/5/2023 19:54	Evening, I would like like to officially comment my displeasure regarding the IRS classification of the Tesla Model Y - 5 seater. It is classified as a SUV by Tesla and costs as one, but the IRS doesn't see it as one but sees the 7 seater as one. Please revise this so the public can get the tax benefit. Thank you. - Binu Thomas
Aaron Cash	1/5/2023 19:59	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Aaron Cash Laguna Beach, CA

Name	DateTimeReceived	Body.TextBody
razemfrazem47@gmail.com	1/5/2023 20:01	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
clubjk	1/5/2023 20:03	Would you forward as you see fit? As someone who is deeply concerned about climate change, I have to say that I am disappointed with the current categorization of vehicles in the Inflation Reduction Act. It seems like the tax credits for electric vehicles are being given to vehicles that are hardly electric at all, which benefits the legacy auto industry rather than truly incentivizing the production and purchase of electric vehicles. Furthermore, the SUV/NonSUV rules are not being applied consistently, which only furthers this inequity. It is crucial that these rules be applied fairly and consistently across the board in order to correctly incentivize automakers and the public in line with the original intent of the bill. In order to truly improve the Inflation Reduction Act in the area of electric vehicles, we must ensure that the categorization of vehicles is fair and accurately reflects the amount of electric power they use. Only then can we hope to make real progress in reducing our dependence on fossil fuels and combating climate change. Thanks, John Kennedy
peter daher	1/5/2023 20:11	I am writing in regards to the ev tax credit be changed to allow for the suv to remove the weight requirement as it does not allow for certain suv crossover electric vehicles. Peter Bou-Daher 702-234-4109
Josh Irving	1/5/2023 20:16	Hello IRS Penalizing sub 6000 lb SUV vehicles for subsidy is opposite of goals should be. It discourages lighter more advanced vehicles. Please fix this. Thanks, Josh Irving
krisdan47@yahoo.com	1/5/2023 20:17	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Daniel M. Levi
Brigit Cavanagh	1/5/2023 20:33	OMB Control No. 1535-2137 Please Reevaluate the vehicle description as it relates to the MSRP on models with 3 rows of Seating and Long range for the model y and Model Y long range!!!! Thank you, Brigit Cavanagh Phippsburg ,Maine

Name	DateTimeReceived	Body.TextBody
Anton Kramarenko	1/5/2023 20:39	Dear IRS, I'm studying the new 2023 EV tax credit model list and I'm highly concerned that Model Y Long Range 5 seater does not qualify for a tax credit when this model is pure EV and has 330 miles of range. At the same time I can see that Jeep Wrangler (mild Plug-In-Electric-Vehicle) is a gas car with a small battery with a range of 21 mile. This model does qualify for 7500$ tax credit. This doesn't make sense to me and this is a complete waste of the taxpayers money! I hope you will revise the list of models that qualify and include Tesla Model Y Long Range 5 seater to the list. At the same time all gas cars should be out of this list as this is not promoting EV sales in any way. Best Regards, Anton Kramarenko
Wayne Kuhn	1/5/2023 20:41	Your current listing of the Tesla model Y 5-seater as a sedan is an error. Please fix the listing for it as an SUV, which it is. Sent from my iPhone
Nick Tilstra	1/5/2023 20:43	Dear Sirs/Madams Please correct what appears to be an oversight excluding purchasers of the Tesla Model Y SUV from receiving the benefit of the $7500 tax credit. Thank you for your time and consideration. Regards, Nico Tilstra
Stephen & Virginia Orsini	1/5/2023 20:45	I would like to comment about the list of automobiles eligible for the $7,500 tax credit as outlined by the Treasury Department and the IRS as an interpretation of the Inflation Reduction Act. By the looks of it, some people, or entities have corrupted the original intent of this bill. A study of this list shows that efficient electric vehicles, that have always been the intended beneficiaries of the government's attempt to reduce greenhouse gases stand to be penalized, rather than rewarded for their commitment to forward-thinking technologies. Take for example the Ford Mach E. The antithesis of this is now true, that inefficient, and hybrid vehicles, which still largely use carbon-producing engines stand to benefit. Take for example the Jeep hybrid SUVs which get lousy mileage, and just enough electrical power to get them to the next gas station. As a tax payer I object to this turn of events, first of all because my tax dollars should go to those who are helping the environment, rather than encouraging more polluting internal combustion engines. If the intention of each bill that comes out of the government is subverted, as it has been from the conception to the practice of this automobile tax credit, then it gives those who incite mistrust of government more credence. This administrative mistake needs to be corrected as soon as possible.
Malou Sy	1/5/2023 20:49	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Sincerely, Marilou Sy Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Josefina Aiyar	1/5/2023 20:51	I am writing to you to request (with regards to the Inflation Reduction Act's vehicle price caps and corresponding $7,500 Federal Tax Credit) that the Tesla Model Y Long Range 5 seater variants and Ford Mach E be included in the SUV category that receives the $80,000 price cap instead of the $55,000 cap. The Inflation Reduction Act has a stipulation in which Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers like Tesla are being unfairly treated, while others are getting a benefit they do not deserve. There is no reason why Tesla Model Y Long Range 5 seater or Ford Mach E is limited to a $55,000 price cap yet the VW iD4 with the same 5 seat form factor but is heavier (i.e. less range efficient) has an $80,000 price cap. [Image.png]
Jonathon Holt	1/5/2023 20:54	I am absolutely appalled by this proposal; it completely misses the mark. My understanding of a clean vehicle tax credit is it should help increase accessibility of all Americans to afford low or no emissions vehicles. The proposed system is too arbitrary in categorizing vehicles with focus on types of vehicles and MSRP. It does not make sense that some zero emission full battery electric vehicles like the Tesla Model Y or the Ford Mustang Mach-E with over 300 miles of range would not receive any reimbursement, but vehicles like BMW X5 xDrive45e with only 30 miles of electric range and an EPA Fuel economy of 20 miles per gallon does qualify for the full $7,500. To better meet the intent of the tax credit, the American people would be better served by ignoring factors like vehicle category and MSRP and solely focus on qualifying vehicle based efficiency metrics like the EPA MPGe rating for battery electric vehicles and Plug-in hybrid vehicles. Jonathon Eliot Holt
Mike Dirksen	1/5/2023 20:55	better. Sincerely Mike Dirksen
Dan Swinehart (dan.swinehart@acr	1/5/2023 21:00	Summary: Please reconsider the specifications that seem carefully tuned to just barely disqualify the Tesla Model Y from the tax credit. The legislation to provide tax incentives for EV's and charging is welcome. However. Tesla is the company that made EVs happen in the US. Without their impetus, there might be a Bolt and a Leaf, but there would be no Lightning, Silverado, or Cadillac EV. At least not one with the capabilities of all these vehicles. Furthermore, the Tesla charging network is poised to be a national treasure. Forgive me for believing that the implementation of the tax credit rules is precisely tuned to exclude Tesla's best selling current vehicle. I couldn't say whether this is due to a particular beef with Tesla and its CEO, or just the fact that so far no part of the company has been unionized, largely because the employees are nevertheless well treated and largely white collar. But it does appear to be deliberate. That the Model Y with 7 seats qualifies as an SUV whereas the one with the same size but more storage does not is true nonsense. Those of us who have been EV owners for years in order to eliminate dinosaur juice from our diets are appalled that plug-in hybrids with significantly less value to their users and to the planet qualify for this significant discount, where the standard Model Y does not. By the hair of someone's chinny chin chin. Please reconsider.
Nermin Suljic	1/5/2023 21:01	factories assembling batteries and vehicles in the US, most people want to buy Tesla vehicles and giving the incentive would make the vehicles more affordable to them. Isn't the goal of the tax credit to get more people to drive electric cars? it makes no sense that the model y is excluded from the tax credit.-- Sent from Gmail Mobile

Name	DateTimeReceived	Body.TextBody
Anthony James	1/5/2023 21:02	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Thank you, Anthony
Todd Morgan	1/5/2023 21:05	Hope you are well. Fist of all, giving Hybrids the same amount of money as a full BEV is not going to help the planet and it is not fair for who are doing Full BEV's. The cars that are not allowed to get the EV credit, are know as SUV's, Tesla Model Y and the Ford Mach-E. The Tesla with 7 seats is good, the 5 seat is not, this car is the same car, with 2 extra seats in it, this makes no sense. Here is some reality, if you want to move renewable energy you need to allow Tesla to have as many of it's cars to get the credit to move more quickly here in the US. We are way behind, China and the EU!!!! This is my opinion. Thanks for listening!!!! Best, Todd Morgan
Hershal Patel	1/5/2023 21:11	Only BEV's should qualify for the $7,500 IRA EV Tax Credit. Hybrids should not be included! They pollute. Also, Tesla Model Y 5 seater should qualify for the $7,500 credit. Make the legislation fair! Thanks, Hershal 617.905.8078 (c)
David Darling	1/5/2023 21:11	OMB Control No. 1545-2137<tel:1545-2137> The tax credit should be available to all versions of the Tesla Model Y which is EPA classified as a: Small Sport Utility Vehicle 4WD EPA classifications should be used vs a arbitrary metric. Sent from my iPhone
Josh Grossman	1/5/2023 21:17	Andres Garcia, Internal Revenue Service Dear Mr Garcia, Please fix the EV categorizations to correctly consider all Tesla Model Y vehicles as SUVs consistent with your treatment of other brands such as Ford. Regards, Josh Grossman

Name	DateTimeReceived	Body.TextBody
Kyle Smith	1/5/2023 21:23	Hello, The current applicable MSRP limits for vehicles considered SUVs are unclear, and inconsistent across vehicle manufacturers. The fact that a Tesla Model Y or a Mustang Mach E with 5 seats does not receive the same $80,000 MSRP limit that a smaller vehicle like the Volkswagen ID.4 does is illogical. Even more illogical is the fact that a Jeep Plug-In hybrid that hardly utilizes fully electric driving has an applicable limit of $80,000. Why are we using a bill that is supposed to support EVs to bolster increased reliance on vehicles that are still 90% internal combustion engine? The whole point of this part of the bill was to encourage consumers to go electric while promoting domestically manufactured products. The Model Y was recently noted as the most American made car in the world, and Tesla's Fremont Factory is the highest producing vehicle factory of any kind in the United States. Please reconsider the guidelines that have somehow allowed these strange inconsistencies to come to fruition. Thank you, Kyle Smith Tesla Advisor 820 The Shops at Mission Viejo, Mission Viejo, CA 92691 E. kylsmith@tesla.com T. 949.347.6820 [/Users/ayoo/Library/Containers/com.microsoft.Outlook/Data/Library/Caches/Signatures/signature_1754518300]<http://www.tesla.com/>
Juan Carlos Angel	1/5/2023 21:28	Please fix this error. If we want clean sustainable energy we need our AMERICAN Company to continue besting the Germans and Japanese. Something no other America company has ever achieved.
James Miller	1/5/2023 21:34	via lobbyist. That being said I had to say this. The idea that you would qualify vehicles that are not EVs AT ALL except for 21 miles of range worth of batteries strapped into a vehicle with a giant Internal combustion engine is criminal. Not in the sense that your ruining the planet btw I own a 1970 Chevy k30 with a 454 big block in it. But in the sense that no REASONABLE person would consider that and EV. Meanwhile you disqualified the only completely American made EV on the market bc it wasn't what? A big enough SUV? You are pandering to a dying industry who is failing to pivot. This is a bail out for ICE vehicle manufacturers who are losing market share by the quarter. Unacceptable and to be honest, kind of disgusting.
Keith Mrozinski	1/5/2023 21:34	Hello, I am concerned the metrics used to determine what vehicles are eligible for the credit are not aligned with the goals of the initiative. The Tesla model Y should qualify for the credit. It is one of the most efficient, safe, and well designed vehicles. Manufacturers should be encouraged to produce efficient vehicles, not heavy, less efficient hybrid vehicles. Please consider encouraging better efficiency. Thank you! Keith Mrozinski
Steve Dickes	1/5/2023 21:36	Hello, I think it is ludicrous that the most popular vehicle from Tesla, the Model Y 5 seater, is not eligible for the $7500 Tax Credit. This is ludicrous since Tesla is the most innovative designer, manufacturer, and most American of EVs. Thank you -- Steve Dickes
Justin Niehaus	1/5/2023 21:54	than other Hybrid cars and SUVs getting the full tax credit. Please reconsider the $7500 credit for all Tesla Model Y SUVs, not just the 7 seat versions. There are no 5 seat models under $55k. I work for Schneider Electric and I would like to get an EV vehicle to help reduce my carbon footprint. Thanks for allowing my feedback. Justin Niehaus 816-812-9422 Internal
Jeff Jakusz	1/5/2023 21:56	I am writing to express my concerns about which vehicles qualify for the EV Tax Credit. The car listing does not support the spirit of the law and "loophole" PHEV vehicles seem to benefit the most. In general I think PHEV vehicles do not promote the effort to sustainability. For example, a Jeep Wrangler that gets 20mpg, poor under any standard, qualifies for the EV credit, while efficient vehicles like the Ford Mustang Mach-E and the Tesla Model Y five seat do not even though they are classified as SUVs by the EPA. Please re-evaluate the logic for qualifications to promote the adoption of EV vehicles and start down the path of sustainability. Thank you! Jeff

Name	DateTimeReceived	Body.TextBody
Josh Patrick	1/5/2023 22:00	I am writing to provide feedback on the EV tax credit allocation in the Inflation Reduction Act. Please fix the imbalance of issuing massive credits on gas-guzzling hybrid SUVs (Like the Jeep Wrangler 4xe) and stop excluding EVs like the Tesla Model Y. Gas-hungry hybrids are not the way to the future, and incentivizing consumers into purchasing these vehicles is simply a means of continuing to subsidize fossil fuels. Please reserve the incentives for true EVs and efficient plug-in Hybrids that offer economic transportation rather than poor-efficiency vehicles that require excessive amounts of fossil fuels. Thanks, Josh Patrick 9721 3rd Ave S, Bloomington, MN 55420
george@sackinger.org	1/5/2023 22:10	Sirs, I am concerned that the IRS is not complying with the intent of promoting adoption of Electric vehicles as stated in the Inflation Reduction Act of 2021. As I understand the purpose of this portion of the act is to promote use and adoption of EVs. The way this publication is proposed will have the opposite effect. I believe the correct way to define sedans and SUVs is not to use the gross weight as a definition. EV's and BEVs (hybrid vehicles) are more efficient when they are lighter. Lightweight vehicles should be promoted equally as heaver vehicles. A more effective way of ranking EV's is using the US Government's rating of EMPG. This is the equivalent rating of mileage when considering electric power usage. This will promote EVs and would also give IRS a way to provide tax incentives to BEVS. 1. I believe all EV's should be eligible for incentives. 2. Larger EVs and Hybrids should have less of an incentive as they will not reduce carbon emissions as much. 3. No incentives (taxpayer dollars) should be given to vehicles manufactured outside the United States of America. We should not reward manufacturing outside the US. There is momentum beginning in manufacturing of EVs. I believe the current authored document of "Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46" will discourage any further momentium. Sincerely, George P. Sackinger George and Carolyn Sackinger 1159 Clover Valley Ct NE Salem, OR 97317 Cell – 503-302-6266
Andrew Cyvas	1/5/2023 22:14	The Model Y is a 100% electric SUV. Why is only the 7 seater classified as an SUV?
Tim Ionno	1/5/2023 22:22	Hello, The Tesla model Y 5 seat variant should have the same $80,000 MSRP limit as any other SUV. It's ridiculous to make a distinction based on the number of seats. An SUV is an SUV regardless the number of seats. 5 seats and more cargo space is the right decision for some families, 7 seats is the right decision for others. The important thing is they are buying an EV SUV. The spirit of the law is to increase EV adoption. Excluding the most popular American made EV SUV on the market flies in the face of that spirit. Please change the proposed rules to make the MSRP cap $80,000 for all Tesla Model Y SUVs. I appreciate you taking the time to read my comments. - Tim Ionno Colorado voter -- Sent from Gmail Mobile tim ionno 407-415-5940 tionno@gmail.com<mailto:tionno@gmail.com>
Michael McCutcheon	1/5/2023 22:37	I'm writing regarding proposed qualifications for the EV tax credit. As a small business owner and proponent of EVs, I believe the regulations being considered (at least according to articles like these<https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/>) are overly complicated. If it is in your power, please amend the proposed regulations to be more simple and effective, potentially by giving anyone buying an EV in America a graduated (progressive) tax credit based on their income, rather than allocating credits based on whether it's a car or SUV and how much it costs. It also doesn't make much sense to give them out to partial EVs (ie hybrid). There are likely other options as well. But please do something simpler than what is currently being considered...it creates a mess for consumers and businesses. Thanks for hearing me out, Michael Michael McCutcheon Co-Founder Wayout Future
Sanket	1/5/2023 22:39	Tesla Model Y should be included and it is silly it is not included from beginning. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Prem Balwani	1/5/2023 22:40	Dear IRS - In reference to recent guidance on EV Credits, Tesla is being unfairly penalized relative to some of its peers. Model Y standard option currently is being incorrectly tagged as a sedan instead of an SUV in spite of it being regarded as an SUV across other filings. These custom and inconsistent assignments have a negative impact on us consumers, and we are being forced to pick one of the hybrid models for our car purchase decision instead of a world-class EV built in the US which was originally the intention under the IRA. I'm hoping this oversight can be quickly fixed. Appreciate your assistance in this matter. Regards, Prem Balwani
Cameron Houston	1/5/2023 22:49	hybrids SUVs that qualify for the tax credit yet larger cars like the Cadillac and Tesla Model Y 5 seaters don't has no justification. Basing it on weight to determine what an SUV is goes against every measure of efficiency. The way this bill determines what an SUV is penalizes efficient manufactures who try and make their vehicles as light and efficient as possible. Both Cadillac and Tesla could worsen mileage, create more road damage, reduce range and performance by adding a hundred pounds of lead weight and they would qualify for the incentive. Please change this immediately to encourage people to move away from hybrids and into more efficient EVs by categorizing them as proper SUVs.
Sameer Shakir	1/5/2023 22:49	To whom it may concern, I thought the purpose of the inflation reduction act is to promote green energy by incentivizing consumers to purchase electric vehicles. If that is true, why are fully electric vehicles such as the Tesla Model Y that I recently purchased to be more environmentally conscious not eligible yet a plug in hybrid Jeep that relies on fossil fuels eligible? This is a fairly straightforward discrepancy with an obvious solution, yet I do not qualify for a tax incentive based on the current language of the IRA. Please help me understand what I am failing to comprehend. Thank you for your time and consideration. Sameer Shakir, MD 440-590-6330
Frank Pearman	1/5/2023 22:51	My comments as follows: Comments on, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 by Francis H Pearman. My original understanding of the parts of the Inflation Reduction Act 2022 dealing with the electric plug-in vehicle tax credit was to remove the production limit that had already excluded General Motors and Tesla vehicles and continue to encourage a movement towards less polluting vehicles . I was somewhat dismayed by the decision to set two different MSRP limits of $55K and $80K for cars and SUV, but that is how the law was written and approved and my following comments are directed at the IRS proposal at classifying what is or is not an SUV. I recently rented a Tesla model Y and drove it from Chicago to the Key West and back. This was partly to determine whether I should replace my current Honda Accord (mild) Hybrid with a Tesla model Y. and I can say that driving the model Y felt just as big as any other small/medium sized SUV and certainly not sedan/car size. Looking at irs.gov/credits website I noticed that the Ford Escape plug-in is classed as an SUV. If you look at the dimension the only measurement that the Escape exceeds the model Y is in a height by 1.9 inches which also gives 4.2 more cubic feet behind the second row seats which reduced to 0.1 cubic feet if you include the Tesla model Y frunk. In all other measurements the model Y is bigger including an extra 11.5 cubic feet of cargo space with the second row of seats folded, (15.6 including the frunk). The 7 seat version of the Tesla model Y is classified, in the proposal, as an SUV. The external dimensions are all the same as the 5 seat version, the only difference is that a third row of seats is squeezed in behind the second row. They are only suitable for small children to ride in. If the current proposal stands and I do decide to purchase a Tesla model Y, based on the current Tesla web site. I could pay $3K more for a 7 seat version plus about another $500 in purchase tax but be eligible for a $7.5K tax credit. This potential means that buying a 7 seat model would leave me approximately $4K better off overall than buying a 5 seat version. Those two extra seats would almost certainly remain folded down flat and if possible ultimately removed. Sadly it looks like the federal government would prefer me and other to purchase larger plug-in hybrids rather than smaller efficient BEV, which although a step in the right direction compared to their pure ICE counterparts is in my opinion not what is best for the environment. My recommendation would be that all BEV should qualify as part of the $80K grouping. Sadly if that is not possible vehicles such as the Cadillac Lyric and its GM siblings, Ford Mustang Mach E, Tesla model Y (5 seat) and all similar sized vehicles should be classed as SUVs. Should this proposal stay as it is,
Mike Rat	1/5/2023 22:54	Tesla Model Y 5 seater is a SUV and should get the $7500 rebate in the $80k category. Not the $55k category and classified as a sedan. Please change this so customers have more choices. Thank you.
Stuart Ray	1/5/2023 22:54	Dear IRS, I am writing to express my support for the inclusion of the Tesla Model Y 5-seater in the list of vehicles eligible for the electric vehicle tax credit. As you may know, the Model Y is one of the most popular electric vehicles on the market, and its production volume far exceeds that of any other EV sold in the United States. Despite this, the all-wheel drive, long-range, and performance five-seat variants of the Model Y do not currently qualify for the tax credit because their MSRP exceeds the IRS threshold of $55,000. I believe that the Model Y 5-seater should be included in the list of eligible vehicles for the tax credit because of its widespread popularity and the significant impact it could have on the adoption of electric vehicles. The inclusion of the Model Y 5-seater would encourage more consumers to make the switch to electric and would help to reduce greenhouse gas emissions from transportation. I urge you to reconsider the eligibility criteria for the electric vehicle tax credit and to include the Model Y 5-seater in the list of qualified vehicles. Thank you for your consideration. Sincerely, Stuart

Name	DateTimeReceived	Body.TextBody
Tom Wojcik	1/5/2023 22:57	Dear Treasury Staff and IRS officials, I wanted to share my comment on the Qualified Plug-In Electric Drive Motor Vehicle Credit, and specifically how it is proposed to be implemented by the IRS. In short, I strongly disagree with how the IRS classified vehicles and, as a result, which vehicles would qualify for the tax credit. There are many issues but, bottom line, the IRS is proposing to step outside of what it should be doing (implementing the law as-stated only) and to make very poor determinations that would destroy the positive effect of the law. Some of the Main Issues: - Not Implementing the actual law: Both the spirit and language of the law is only for vehicles assembled in North America to qualify, yet somehow the IRS made it possible for vehicles assembled in other countries to qualify when leased. The financial arrangement of whether a car is purchased or leased should have nothing to do with whether the vehicle is the right type/country of origin to qualify. This is an example of the major issue: changing the letter and spirit of the law is something that the IRS is simply not allowed to do. - Wrong Determination of vehicle type: The 2nd specific issue is that some vehicles that are obviously SUVs (Tesla Model Y, some versions of VW ID 4, some others), are classified as "cars", making them ineligible for the tax credit. This is simply wrong and a big issue. Changing the classification of the vehicle makes it completely ineligible for the tax credit over a wide range of prices ($55,000-80,000), effectively proposing a rule that does the opposite of what the law states and intends for these vehicles. - IRS' rules are inconsistent: One way to see how poorly these rules have been determined is to see how inconsistent the end outcome is. Often, the same vehicle (such as those two mentioned above) is classified as a "SUV" or a "Passenger Car" depending only on whether it's equipped with a single option, such as 4-wheel-drive or the optional 3rd-row seat package. That simply doesn't make sense. IRS is saying that the same vehicle is an "SUV" and a "car" at the same time! This proves that the criteria upon which the IRS proposes to differentiate between SUVs and Cars don't actually define what's an SUV and a Car. - IRS goes against established data from other government agencies (the EPA): In judging whether a vehicle is a car or an SUV, the IRS is doing
Tom Wojcik	1/5/2023 22:57	Dear Treasury Staff and IRS officials, I wanted to share my comment on the Qualified Plug-In Electric Drive Motor Vehicle Credit, and specifically how it is proposed to be implemented by the IRS. In short, I strongly disagree with how the IRS classified vehicles and, as a result, which vehicles would qualify for the tax credit. There are many issues but, bottom line, the IRS is proposing to step outside of what it should be doing (implementing the law as-stated only) and to make very poor determinations that would destroy the positive effect of the law. Some of the Main Issues: - Not Implementing the actual law: Both the spirit and language of the law is only for vehicles assembled in North America to qualify, yet somehow the IRS made it possible for vehicles assembled in other countries to qualify when leased. The financial arrangement of whether a car is purchased or leased should have nothing to do with whether the vehicle is the right type/country of origin to qualify. This is an example of the major issue: changing the letter and spirit of the law is something that the IRS is simply not allowed to do. - Wrong Determination of vehicle type: The 2nd specific issue is that some vehicles that are obviously SUVs (Tesla Model Y, some versions of VW ID 4, some others), are classified as "cars", making them ineligible for the tax credit. This is simply wrong and a big issue. Changing the classification of the vehicle makes it completely ineligible for the tax credit over a wide range of prices ($55,000-80,000), effectively proposing a rule that does the opposite of what the law states and intends for these vehicles. - IRS' rules are inconsistent: One way to see how poorly these rules have been determined is to see how inconsistent the end outcome is. Often, the same vehicle (such as those two mentioned above) is classified as a "SUV" or a "Passenger Car" depending only on whether it's equipped with a single option, such as 4-wheel-drive or the optional 3rd-row seat package. That simply doesn't make sense. IRS is saying that the same vehicle is an "SUV" and a "car" at the same time! This proves that the criteria upon which the IRS proposes to differentiate between SUVs and Cars don't actually define what's an SUV and a Car. - IRS goes against established data from other government agencies (the EPA): In judging whether a vehicle is a car or an SUV, the IRS is doing
Roy Wells	1/5/2023 22:59	I really believe the SUV category needs to re-examined and should include BEVs traditionally classified as SUVS vs whatever criteria is currently being used by the IRS. The listed vehicles are really absurd when you consider each along side the intent of the Act. For example, the Tesla model Y 7 seater is an SUV and the 5 seater is a sedan???? They are exactly the same dimensions. The VW ID4 rear wheel drive vs the AWD version; same dimensions. It's non-sensical. Then included is the Ford Escape PHEV as an SUV. While I agree with the classification, I don't believe this vehicle should be included for subsidy at all. While it may be within the law, it is not in line with the intent of the Act and promotes continued bad behavior amongst car manufacturers and consumers - continued use of and reliance on the burning of fossil fuels. We as a nation MUST discontinue our reliance on oil and other fossil fuels; this is our akilles heal. Not only is its use bad for the health of our citizens which has a direct impact on the strength and survivability of our nation, it also promotes a more fragile US economy. If we did not have to include ANY inflation resulting from higher oil prices (gasoline, trucking, shipping, transportation, electricity generation, manufacturing, etc.) in our inflation, we would be in a much more stable economic environment. Oil companies are not our friend and definitely not in it for the betterment of the world, our nation or its citizens. Countless times they have taken advantage of us for more profit; recent price hikes are a prime example! The pollution from diesel and gasoline vehicles affects the health and mental development of the citizens of our nation. They know and spend more on countering that than trying to solve the problem for everyone's benefit, because it's the easy way out. AND then there is BRICS which is a direct attack on us. It's NO coincidence the Saudi prince plans to join. They want to "dethrone" the dollar but have no concept beyond self interest what that will mean for the world economy, and the chaos that will ensue. We must have a bigger picture view: see the forest, but be cognizant of the trees. Respectfully, Roric Wells

Name	DateTimeReceived	Body.TextBody
Niral Patel	1/5/2023 23:02	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). 2) As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery 3) (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. 4) The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize 5) consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. 6) It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Niral Patel
Rachel Kanno	1/5/2023 23:07	I am writing this email in support of the eligibility approval for TESLA Model Y vehicles AWD Long range SUV 5seater to be included in the $80000 cap to receive $7500. We are supporting environmental and climate change and want to help reduce pollution in the Bay Area in Northern California. It's has nothing to do with money but it has everything to do with environmental health and safety. As a healthcare worker, I find that many communities who care about pollution will absolutely want to do everything to protect the earth we live in. Many hybrid vehicles maybe be cheap but they are polluting the environment because they still have to use gas. I sold my gas SUV to purchase electrical SUV. Please let me benefit from the incentive the government is giving to other consumers and big corporations. Thank you so much Rachel Kanno 5107129661
Greg Link	1/5/2023 23:08	I am writing to express my dissatisfaction with the Inflation Reduction Act ruling on the classification of the Tesla Model Y 5-Seat configuration. There are multiple Federal agencies in the US that classify the Model Y 5-Seat as an SUV, including the National Highway Transportation Safety Board. Additionally, hybrid Ford Escape PHEV and Jeep PHEV should NOT qualify for the IRA tax credit,'as they are NOT an EV. They are legacy ICE vehicles that work around the language by producing a vehicle that is actually MORE toxic to the environment, while using a small battery (21mi electric range), and yet they somehow are eligible for the full $7.5k credit. This is clearly nothing more than a politically motivated decision, with heavy influence from the UAW and legacy auto lobbyists. This is disgraceful. I'll simply buy a Mercedes C63AMG with a whopping 12mpg, since this administration wants to play games.
Jason Garringer	1/5/2023 23:12	Hello Andres, It seems counterproductive that the EV Credit has limits based on the MSRP of the vehicle. Whether treated as a depreciable property business credit, or even as a personal credit, disqualifying a particular model based on the MSRP of the vehicle goes against the very spirit of the EV tax credit initiative. The goal of the initiative is to encourage a move toward sustainable energy and away from fossil fuel consumption. So then, why does the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46 allow a tax credit on the purchase of vehicles that actually partially utilize gasoline (HYBRID EV's)? Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives from the IRS at all because of their purchase price), yet some vehicles that use fossil fuels will. Those hybrid vehicles are classified as electric vehicles simply
M Christadoss Rajasingh	1/5/2023 23:20	Dear IRS, Please make the Tesla Model Y eligible for the EV tax credit. The Tesla Model Y 5 seat configuration is the most American-made car and safest car you can buy. The US govt says it's NOT eligible for the $7.5k It doesn't make sense to give tax credit for hybrid cars that run for 25 miles on electricity but denying the tax credits for Tesla models 3 and Y which run 100% on electricity. Thanks, M. Christadoss Rajasingh
Jiwon	1/5/2023 23:27	I understand that the IRA's goal is to make the transition to cleaner energy easier and also to help promote industries in the USA. Then why is the IRS providing more tax credit to inefficient, gas guzzling hybrid cars and also for cars that are being made outside of the USA? And why is the IRS penalizing the Model Y from Tesla and not counting it as an SUV when inefficient, heavier, and other 5 car vehicles are getting the SUV tax credit? Please apply the rules in a consistent manner and designate the Tesla Model Y as an SUV, instead of providing tax credits for pollution emitting hybrids and other EVs that are being made outside of the USA. Best regards, Jiwon Youm

Name	DateTimeReceived	Body.TextBody
frank firstcitycrossfit.com	1/5/2023 23:27	My name is Frank Foehrenbach. I live in Monterey, CA. I am a US citizen and a taxpayer. I am writing to point out that using vehicle weight as the determination of whether a vehicle is classified as an SUV is counter to the efficiency of a vehicle. Using weight, rewards purchasing of heavier, less efficient vehicles discourages purchasing lighter more efficient vehicles. This is counter to the intent of this legislation. More specifically, the Tesla Model Y Long-Range 7-seater is classified as a SUV while the same Model Y Long-Range without the third row seat option is classified as a sedan. This seems based solely on the weight and defies logic. Please reconsider using weight as a determining factor. Please reconsider the classification of the Model Y Long-Range as a sedan and consider reclassifying it as an SUV. Thank you. -Frank
Abraham W.	1/6/2023 0:17	Hello, As a tax, paying citizen of this great country, I beg of you to please give the Tesla model Y 5 seater the ability to qualify for the EV tax credit. After all, is this not about getting more electric vehicles on the road? Thank You, Abraham white
Sonny Ison	1/6/2023 0:19	I am writing in response to the way the Biden Administration is so biased against TESLA....the most American made EV in this country. If the Hybrids are allowed in the IRA plan then the Model Y should be too. The Bias of this administration makes me sick. It is a disgrace to take the most AMERICAN made EV and eliminate it from this plan!!! I do hope that this will be talked about and reconsidered... Sonny Ison 3895 California Rd. Okeana Ohio 45053
Jason Rosenzweig	1/6/2023 0:23	To whom it may concern, In reviewing vehicles classification and eligibility I believe the IRS has made some glaring errors in their classification schema. I'm hopeful this will be corrected. The current classification defies all logic and intentions of what was communicated as the goal of the IRA bill in adopting alternative fuel source vehicles, specifically Battery Electric Vehicles. A hybrid vehicle that only gets 20mpg-e should not be part of the full tax credit with MSRP up to $80k, especially one that is completely inefficient while a car/suv with over 100mpg-e or the most efficient regarding miles per kWh is not appropriately classified for example how is a VW ID. 4 calculated as a other or SUV based on its AWD nature and a Tesla Model Y based on having a 3rd row? That doesn't make sense and personally I believe the classification/limits for both a 3 or a Y should be based on a factor of efficiency, range, and AWD capability which it looks like the IRS did with the VW. Secondly it appears the IRS completely ignored the classification of Tesla and potentially other vehicles in regards to EPA registration. The current IRS classification goes against the intention of adopting the future technologies to reduce global warming and seems to be beneficial to a status quo of old hybrid technology. If this is not corrected I will work towards finding legal grounds to challenge this Bill as a federal tax payer. I'm all about the transition to EV, I've owned two EVs since 2018 and was completely shocked when I saw the list of eligible vehicles! Sincerely, Jason and Gina Rosenzweig 6509 Sharon Rd, Baltimore, MD 21239
Jennifer Ballesteros	1/6/2023 0:24	Hello, I am extremely concerned about the new electric vehicle tax credit qualifications. In particular, I do not understand how vehicles like the Tesla Model Y 5 seater are excluded while MUCH less efficient vehicles using hardly any electric like the Jeep Wrangler (or to a lesser extent hybrid vehicles) are included. The tax incentive should be helping to accelerate the transition to renewable energy but will not achieve this if implemented with dishonesty about which vehicles are electric and efficient and which are not. Please correct this oversight and make it right. Thank you, Jennifer Ballesteros
Randy Kettering	1/6/2023 0:41	It concerns me greatly that the Inflation Reduction Act to promote the adoption of low, no tailpipe emission vehicles is being subverted by the current Treasury Department 's guidance for what qualifies as an electric SUV. My understanding is that the definition of an electric SUV depends upon the weight of the vehicle and possibly the ground clearance. Relatively energy inefficient vehicles over 6000 lbs (hybrids with only a 7 Kw battery) qualify as an SUV but those lower weight vehicles because of their higher energy efficiency (requiring fewer batteries and thus lower weight) are relegated to a sedan category. An efficient SUV made so in part because air drag resistance is reduced because of a 1 inch lower ground clearance should not be penalized by categorizing it as an “other” vehicle. This subverts the true intention of the act which is to promote American material sourced, American labor manufactured highly efficient electric vehicles. While I abhor the sanction of hybrid vehicles in this act, I understand that the transition to fully electric vehicles will depend on changing human mindsets and on developing the reliability and widespread accessibility of electric charging infrastructure. It pains me to see an American company, TESLA, manufacturing and assembling the Model Y, a fully electric vehicle with exclusively American labor (except for automotive chips likely produced elsewhere), located in AMERICA being unfairly excluded from this purchase incentive as an SUV that will promote the adoption of highly efficient electric vehicles. FORD is another American company who although manufacturing and assembling IN NORTH AMERICAN with non-American labor is still nonetheless excluded from promoting their E-Mustang product because it does not fit the arbitrary definition of an SUV. However, a JEEP Internal Combustion Engine vehicle with a tiny battery making it a “hybrid”) does qualify. I resent my tax dollars being spent to support NONAMERICAN companies manufacturing vehicles that somehow qualify for purchase incentives while the TESLA Model Y, a truly useful SUV, is not. There is no way I could have moved as much personal stuff from Chicago to my home San Diego TWICE in my 2020 Model Y if I were using ONLY a “sedan”. The storage volume and utility of the Model Y is UNBELIEVABLE!. My wife would not have purchased her own vehicle in 2021 were that not so. I think the board devising these arbitrary rules need to reexamine the intent and purpose of the Inflation Reduction Act. Supporting AMERICAN ingenuity and manufacturing prowess. I urge them to reconsider reclassifying the TESLA Model Y as a SUV qualifying for the $80,000 price cap. I will not benefit from your reconsideration because we already own 2 TESLA Model Y’s purchased without EV incentives. While there are others who may not require an incentive to make the leap to fully electric SUV’s I would like my tax dollars to be spent in encouraging others to make the purchase. They will discover it was one of the best financial decisions they will ever make that additionally facilitates the transition to non-fossil fuel

Name	DateTimeReceived	Body.TextBody
Kevin Bassalleck	1/6/2023 0:44	Having any version of the Tesla Model Y SUV not qualify for the EV tax credit under the IRA strikes me as irresponsible and a gross misallocation of credits (eg to heavy and inefficient plug-in hybrids like the Jeep) that do little to improve the air and environment. The addition of unnecessary weight, third-row seats, and/or ride height would appear to allow the Model Y to qualify however. That strikes me as absurd. Tesla is the most-American-made car and provides the best EV impact per tax credit dollar into the US economy and environment. They are amongst the safest cars made, and the company is regularly spending billions to expand US manufacturing, and the clear leader in the EV revolution. They should be considered a national asset. Please reconsider this glaring misappropriation. Kevin Bassalleck President Gridworks
Harrison Cleaver	1/6/2023 0:52	I would like to address the choices you have made not to include the most American-made SUVs in the full $7,500 electric vehicle tax credit by saying they are not SUVs. Your qualifications have led to both unclear & poor outcomes with negative externalities for consumers, the environment and the betterment of the US in both branding and technological development. Your qualifications have meant that people looking to buy the most American SUV they can for their family are unable to select many types of SUVs. For example, the most American made vehicles in the US come from Tesla and despite allowing for the Tesla Model Y 7 seater to qualify as an SUV you have not allowed their almost identical 5-seater configurations to be considered an SUV. Further, if this is a qualification of needing 7 seats to be considered an SUV it is not consistent as we see Jeep who has qualified using a 5-seater hybrid. Further irregularities exist as I try to understand how you have defined an SUV as weight and other metrics seem to be used as a means to disqualify only at certain times and not in others across the automotive industry with no real consistency or baring on how realistic the IRS is on matching its definition of an SUV with manufactures or consumers own definitions. I understand the US may be trying to finagle the definition in order to prevent foreign automakers from benefiting as much as brands in the US but as it stands the largest EV make in the US is Tesla and they are being cut out by your definitions forcing consumers to pick heavier vehicles which will further weir down roads and high ways and other unforeseen negative externalities. The narrower you define SUV means fewer US brands will qualify and the literal 100s of faster adapting Chinese brands will qualify and siphon money from the US people whilst building their brands and market dominance. Please change your qualifications so that all Tesla, Ford and GM etc SUVs can be defined as SUVs. Thank you for your time.
Sergey Kolokolov	1/6/2023 1:33	As a US taxpayer I ask you to correct the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 which right now looks non-logical, biased and compromising the very purpose of the Inflation Reduction Act. The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. I ask you to apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. I support the "Fix the Inflation Reduction Act EV Tax Credit" petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit>. -- Kind regards, Sergey Kolokolov +1 (916) 743-9534 serg.a.bells@gmail.com<mailto:serg.a.bells@gmail.com>
John Butler	1/6/2023 1:36	The Tesla model Y should be eligible for the tax credit. It's far better for the environment then the Jeep hybrid. A recipe for misaligned incentives: Take 1 ICE SUV Add $2,500 of batteries (for a whopping 21 miles of electric range) Get a $7,500 subsidy (Meanwhile a pure EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough").

Name	DateTimeReceived	Body.TextBody
Ethan Cohen	1/6/2023 1:39	To Whom it May Concern, I find it alarming that in regard to the electric vehicle tax credit eligibility, the way in which the IRS is categorizing SUVs and Sedans seems to be inconsistent and in fact counter to the law's intended effect. The intended effect of the law is to incentivise people to purchase more environmentally friendly vehicles made in America to both provide an economic boost to American vehicle manufacturing as well as have a positive impact on the environment. One factor that determines a vehicle's carbon footprint is how efficient it is. An efficient vehicle will drive the farthest distance possible on the least amount of energy. If the IRS is using weight as the primary or even sole characteristic to determine if a vehicle is an SUV or not, is it actually punishing certain manufacturers for making lighter weight, more efficient vehicles, since heavier vehicles require more energy to travel the same distance. Not only that, but it is in fact incentivising manufacturers to make heavier, less efficient vehicles in order to be eligible for the SUV tax credit. So vehicles such as the Tesla Model Y and others, which are categorized as small SUVs by other federal agencies such as the EPA, are ineligible because they are too light-weight. If it looks like an SUV, and it acts like an SUV... it's an SUV. This small SUV category of vehicle is one of the most popular vehicle types in America, and to exclude some of these vehicles from being eligible for the tax credit would seem to do the exact opposite of the law's intended effect. As the implementation stands now, it would be preventing millions of Americans from taking advantage of this tax credit to purchase their preferred, and more efficient, electric SUVs from brands like Volkswagen, Tesla and others. I sincerely hope that the IRS and the government as a whole re-evaluates their approach when it comes to the categorization of these vehicles in a way that makes more sense, and falls in line with the way most reasonable people would categorize such things. The goal should be to maximize the amount of electric vehicles eligible for the tax credit across all categories so people can do what the bill intended, which is to buy and drive more American made EVs.
chris schwedes	1/6/2023 1:54	Please correct the poor decision to penalize the model y for being too good. Please include the $7500 rebate for 5 seat model y. This decision is either a poor allocation of public funding or blatant corruption.
Jane Laney	1/6/2023 2:20	Hello Sir, Madam, I really enjoy driving my Tesla Model Y and have encouraged family members to buy it. It would seem that a recent decision by the IRS will not allow for the tax credit offered to buyers of other cars of its class. I'm writing to encourage the IRS to reconsider this decision. I don't support the fact that the Tesla Model Y is not being considered for this advantage when a hybrid car, far less qualifying in my opinion, is. Thank you for your consideration on this matter. Jody Ballereau
Wesley Hovorka	1/6/2023 2:25	To the IRS and government officials, It is unfair that the Tesla Model Y, a pure electric vehicle with impressive range and efficiency and seating for five passengers, is not eligible for the $7,500 tax credit while the Jeep Grand Cherokee 4xe, a hybrid with a gas engine and limited electric range, is able to receive the credit. This inconsistency in classification suggests a lack of diligence on the part of the IRS, or even a bias against companies like Tesla in favor of traditional automakers. Another example of this is the Ford Mach E. Taxpayer dollars should be used to support the advancement of clean, efficient technology, not to subsidize inefficient gas-powered vehicles. To address this issue, the IRS should either remove incentives for hybrid vehicles and restrict them to pure electric vehicles, or apply the SUV/non-SUV rules consistently and fairly across all manufacturers. This would align with the original intent of the tax credit, which was to incentivize the adoption of electric vehicles. We urge the IRS and government officials to correct this inconsistency and demonstrate to the American taxpayer that these categorizations are being made in good faith. Below are some examples of other hybrid vehicles that qualify compared to the Tesla Model Y 5 seater variant. Thank you for your time. Wesley Hovorka
Cinzia Molinari	1/6/2023 2:49	Dear Mr Garcia, Dear Sirs, I kindly ask You to check the following: The graph below shows which Tesla vehicles qualify for the EV tax credit. [https://www.teslarati.com/wp-content/uploads/2023/01/Screen-Shot-2023-01-03-at-1.50.05-PM.png]<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Credit: IRS Could You please check again and possibly reconsider Your decision including above mentioned Teslas models in EV tax credit (or at least some of them)? Tesla is the most American made car and also by virtue of the fact that Tesla Model Y is categorized as a SUV by the Environmental Protection Agency. Many thanks for Your attention. Best regards, Cinzia Molinari

Name	DateTimeReceived	Body.TextBody
Cinzia Molinari	1/6/2023 2:49	Dear Mr Garcia, Dear Sirs, I kindly ask You to check the following: The graph below shows which Tesla vehicles qualify for the EV tax credit. [https://www.teslarati.com/wp-content/uploads/2023/01/Screen-Shot-2023-01-03-at-1.50.05-PM.png]<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> Credit: IRS Could You please check again and possibly reconsider Your decision including above mentioned Teslas models in EV tax credit (or at least some of them)? Tesla is the most American made car and also by virtue of the fact that Tesla Model Y is categorized as a SUV by the Environmental Protection Agency. Many thanks for Your attention. Best regards, Cinzia Molinari
Barbara Ganson	1/6/2023 3:11	Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at andres.garcia@irs.gov. I would like to recommend that the Mustang Mach E, a crossover, should be defined by the IRS as a SUV because of its center of gravity, sports utility applications, and its sits higher above the ground than regular automobiles. I am a teacher who lives in a serious flood zone in Hollywood, Florida, who recently purchased an electric vehicle, a 2023 Mach E premium which came recommended by all the car magazines. The Mustang Mach E suited my interest because I can actually camp out in it. Having lost two cars in 2008 and 2019 respectively due to severe flooding, I needed a SUV and not a regular sedan. The cost of the Mach E went up in price due to scarcity of materials for 2023. This crossover is much different from regular mustang, which sit low to the ground. It is truly a SUV although it shares Ford features of a Fusion. Please also note that as a public servant, a teacher, who paid off my student loans myself over 28 years, we should have a break in our taxes when it comes to purchasing electric vehicles. Climate change is real, and everyone has to do their part. I needed a SUV because of the flood zone I live in. I bought this expensive electric SUV crossover under the impression I could get a tax break. In fact, H&R Block, my tax advisor, encouraged me in writing to purchase the Mach E because it was built in North America (Mexico) and was advised that it would qualify for a tax break. The $55,000 limit set by the IRS is unreasonable. The Mach-E should be in the category of a SUV under $80,000 under the new rules. Most importantly, consumers should not be penalized because of the increase in MSRP in 2023. On the contrary, President Biden's initiative is to encourage the sales of electric vehicles. I wanted a FORD and not a foreign car. My other car is a 1996 Ford Ranger. As a teacher, I wanted to lead the way for others to follow at my university to help the planet. However, I should not be penalized for ordering a red color car with additional floor mats as my options. The MSRP is 56,275. I specifically purchased the car under the impression from President Biden wanted that regular working-class people, teachers like myself, could help the environment, and also receive a tax break. Please redefine the Mach E- as a SUV for tax purposes. The Mach E is the best of what the Ford Company could produce in the Americas. We need to build our relationship better with Mexico. This SUV
Barbara Ganson	1/6/2023 3:11	Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at andres.garcia@irs.gov. I would like to recommend that the Mustang Mach E, a crossover, should be defined by the IRS as a SUV because of its center of gravity, sports utility applications, and its sits higher above the ground than regular automobiles. I am a teacher who lives in a serious flood zone in Hollywood, Florida, who recently purchased an electric vehicle, a 2023 Mach E premium which came recommended by all the car magazines. The Mustang Mach E suited my interest because I can actually camp out in it. Having lost two cars in 2008 and 2019 respectively due to severe flooding, I needed a SUV and not a regular sedan. The cost of the Mach E went up in price due to scarcity of materials for 2023. This crossover is much different from regular mustang, which sit low to the ground. It is truly a SUV although it shares Ford features of a Fusion. Please also note that as a public servant, a teacher, who paid off my student loans myself over 28 years, we should have a break in our taxes when it comes to purchasing electric vehicles. Climate change is real, and everyone has to do their part. I needed a SUV because of the flood zone I live in. I bought this expensive electric SUV crossover under the impression I could get a tax break. In fact, H&R Block, my tax advisor, encouraged me in writing to purchase the Mach E because it was built in North America (Mexico) and was advised that it would qualify for a tax break. The $55,000 limit set by the IRS is unreasonable. The Mach-E should be in the category of a SUV under $80,000 under the new rules. Most importantly, consumers should not be penalized because of the increase in MSRP in 2023. On the contrary, President Biden's initiative is to encourage the sales of electric vehicles. I wanted a FORD and not a foreign car. My other car is a 1996 Ford Ranger. As a teacher, I wanted to lead the way for others to follow at my university to help the planet. However, I should not be penalized for ordering a red color car with additional floor mats as my options. The MSRP is 56,275. I specifically purchased the car under the impression from President Biden wanted that regular working-class people, teachers like myself, could help the environment, and also receive a tax break. Please redefine the Mach E- as a SUV for tax purposes. The Mach E is the best of what the Ford Company could produce in the Americas. We need to build our relationship better with Mexico. This SUV

Name	DateTimeReceived	Body.TextBody
Dan Abel	1/6/2023 3:15	team<https://www.facebook.com/watch/?v=853399515715314> showed the battered SUV right-side up, perched precariously on a rocky ledge just above the Pacific Ocean. <https://www.facebook.com/watch/?v=853399515715314> [https://s.yimg.com/nq/storm/assets/enhancrV2/23/logos/facebook.png] **Hoist Rescue-Devils Slide** This morning, CHP H-30 responded with mul... 113K views, 738 likes, 103 loves, 278 comments, 797 shares, Facebook Watch Videos from CHP - Golden Gate Divisio...
Eric	1/6/2023 3:17	Please reconsider what vehicles are qualified for rebates. The fact that the number 1 COMPLETE EV automaker hands down is Tesla, yet they don't seem to be qualifying for these new credits, yet gas hybrid SUV's are? There has clearly been some mistake and the omission is glaringly obvious. We can only deduce that decision makers have something against Tesla (Elon Musk) or there has just been a seriously large oversight on what should be incredibly obvious. Please help remedy this grave injustice to our atmosphere. We praise and encourage green energy / clean air, yet we are disincentivizing exactly what is being extolled. Please modify the qualifications to allow Tesla vehicles to help usher in this new green energy and clean air wave. Thank you E Stevens
Art Golovatiuk	1/6/2023 3:32	PLEASE QUALIFY ALL TESLA MODEL Ys to promote equity and EV usage; hybrids should NOT have incentives of EVs. Tesla and electric vehicle supporters have been vocal about the Inflation Reduction Act's qualified cars for the EV incentive. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives from the IRA at all, yet some vehicles that use fossil fuels will. Those vehicles are classified as electric vehicles because they are plug-in hybrid EVs.
Ed van Eersel	1/6/2023 4:54	I'm writing this mail to stress my concern about the current EV tax credit. It contains many flaws, such as: - Incentives for Hybrid cars, which, studies have shown, are working on gas most of the time, just carrying around empty batteries. - MSRP limits, that make no sense: e.g. Tesla needs to add 2 seats and VW needs to add 4WD to qualify as an SUV. If this regulation sustains, it will surely delay the EV adoption in the USA by a couple of years, resulting in losing market share to countries that do have real EV incentives in the long run. Every car that will be sold with a combustion engine in the next years, even when they also have a small battery, will depreciate sharply in the next decade, resulting in a big blow to the US car industry and the economy. I trust in the fact that reason will win in the end and this crazy plan will be modified to really serve as an EV Incentive. If not, please change the name into "A random Tax credit for people and companies that we like most, that smells like corruption, but we guaranty you that is not. Honestly…" Kind Regards, Ed van Eersel.
Jason Eshelman	1/6/2023 6:12	To Andres Garcia: Please fix this classification issue for SUV's. The current criteria works against the intended aims of the IRA. Just apply common sense. Thank you. Jason Eshelman Sent from my iPhone
Rich	1/6/2023 6:16	To Whom It May Concern: I realize that the IRS has a difficult job. However, your classification of a non 7 seat Tesla Model Y, one of the most efficient SUVs that exist, as a car does a disservice to our nation as we work to move away from polluting fossil fuels. The IRS's classification of must less efficient and polluting PHEVs as SUVs further lock in future man made climate change. To add insult to injury, the Tesla Model Y is made in the USA while some of the PHEVs are not. Please correct this by classifying the Tesla Model Y as a SUV. Sincerely, Rich Lee of Arlington, MA ----- ----- "There is no place like 127.0.0.1."

Name	DateTimeReceived	Body.TextBody
Garry Holmberg	1/6/2023 6:33	I don't understand the logic behind the inflation reduction act qualifications as it relates to TESLA model Y. I also don't understand how our government would bias the tax credits toward companies that are far less innovative and manufacture far less components in the US than TESLA. In a world where China is ramping up its EV technology to outsell TESLA, re:BYD, we should be doing the same here in the US making TESLA stronger. The other major car manufacturers are not positioned to aid the US in this fight to keep our foothold in the EV market. They are too late to the party. By offering incentives to buy EVs less capable than TESLA vehicles in almost every way, you drive consumerism not toward making the US a market leader, but rather a non-player. This is 2022. The EV race began in the late 1990s. Unfortunately, the 2000 election resulted in an Administration that pulled the rug out from the US EV lead. GM just tossed in the towel and destroyed all its EV1 vehicles once the Administration outlawed the California push to make EVs a reality.-US If not for TESLA we wouldn't even have EVs at this point. TESLA has proven that EVs are the future. Every car manufacturer now knows this. Even Toyota knows it although you can never trust them not to hype fuel cell tech which is impractical and far less efficient than battery powered EVs. You must revise the tax credits for TESLA especially in the SUV (Model Y) category. Look at the othe EV SUV models you are giving tax credits to and tell me why the low end, 5 seater Model Y is not getting the same tax credit. MSRP is just a couple of thousand different and do you really want to encourage the purchase of a non-US brand over TESLA who is rooted in the US? Please adjust. Yes other car manufacturers may cry foul, but TESLA has offered much of its technology for free saying they want to promote EVs. And whether it is connected to oil, or they just didn't see the potential of electrification of transportation, US car manufacturers are too late to the game to really make an impact. Maybe in a couple of years, but right now they are sooooo far behind TESLA. And TESLA is a technology and market leader. Don't punish that innovation and leadership. People will still buy the other vehicles but TESLA shouldn't be put at a disadvantage to make that number higher. Because in my mind, those people will be unsatisfied with the non-TESLA vehicle either by its slow charging rate ro lack of range. Do the US a favor and back the number one EV maker in the world, a US company, TESLA! Don't throw away our technological edge in order to push some sales toward our other US car manufacturers. People will buy the Hyundai Ioniq5 and Kia EV6 before they buy US made cars if you don't make
Knicole Edwards	1/6/2023 6:55	plug in Jeep which only seats 5 people, burns fuel, and has a tiny battery the full $7500 credit? Is this what the legislation intended? To withhold credits from more efficient vehicles for some random reason as number of seats seems ineffective if we're trying to incentivize American automakers and ev adoption.
Sue McLean	1/6/2023 6:57	Begin forwarded message: From: Sue McLean <sueamclean@gmail.com> Date: January 5, 2023 at 4:32:35 PM CST To: pra.comments@irs.gov Subject: IRA SUV requirements Please reconsider the inexplicable inconsistency in the IRA subsidies for SUVs. The Tesla Model Y 7 seater, but not the 5 seater, is considered an SUV. Apparently the 5 seater is too light (and they're more efficient, consumes less energy) to be granted the subsidy. Same for Mustang Mach-E. Meanwhile, at least five 5 seater gas guzzling PHEVs are eligible. Please fix this logical inconsistency ASAP. The point of the bill was originally to reward american carmakers. Instead, the foreign carmakers will reap the benefits. Additionally, please be aware of this petition: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you Sue McLean
Matt Allen	1/6/2023 7:14	Absolutely ridiculous to take away the EV credit for the Tesla Model Y. Your definition of an SUV is absurd. Was thinking about switching to an EV but it seems the goal of EV transition is a joke if one of the best selling, best built and safest SUV's doesn't even qualify. Either support the transition or don't for all EV's for people making under 200k per year.
Douglas Punzel	1/6/2023 7:18	I would recommend changing weight as a measure for SUVs, it would seem to miss the intention of the incentive. Encouraging light weight efficient EVs should be the priority. Doug Punzel Deerfield, Wisconsin Sent from my iPad
Oskar Poplawski	1/6/2023 7:22	You need to kick Hybrids out of the tax credit eligibility! That's ridiculous. Also, you should reward the most efficient cars the most, not the huge SUVs and Trucks. But if you decide to keep the credit amounts like this please stick to the EPA classifications for the cars. Tesla Model Y 5 Seater is just as much an SUV as the 7 seater is! You have the world's best (and soon biggest) automaker (+ energy, insurance, robotics and probably more to come) right there and all you do is mess with them instead of praising them for (actually) leading the way. Isn't what Tesla does precisely what the American dream is about? Best Oskar Poplawski
Jason Muller-Kaufmann	1/6/2023 7:35	This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus, deserves the full tax credit in the spirit of the relevant law. Thanks, Jason
Andrew greene	1/6/2023 8:16	extra seats thrown I'd? This is political craziness. We all know the left likes inefficient ineffective stuff and leaches like the auto union. You basically just paid them off. Ty Andrew Greene

Name	DateTimeReceived	Body.TextBody
Kevin Mathew	1/6/2023 8:16	Hello, It's a mistake to not consider the Ford Mustang Mach E or the 5 seater Tesla Model Y as SUVs. I'm not sure which criteria the IRS is using but since the 7 seater model Y counts, it seems like having 3 rows of seats is part of it, although that is not a feature of most gasoline powered SUVs. This also seems arbitrary to an outsider observer such as myself, since the 5 seater Volkswagen id4 is eligible for the $80,000 cap. I understand that the line between SUV and sedan has been blurred recently but the Mustang Mach e or Model Y isn't a marginal case by any means. Given the $55k limit for sedans, only the standard range Mustang would be eligible for the credit, which would unnecessarily limit its demand and run contrary to the purpose of the credit: to promote clean energy vehicles. Thank you, Kevin Mathew, DO
Matt Travis	1/6/2023 8:28	tax payer dollars to incentive "hybrid" SUV's that get less range than hybrid vehicles developed almost ten years ago. Incentives are a great way to drive innovation. Including a hybrid Jeep that only gets 20 miles of electric range while excluding the model Y which is fully electric is a mistake and not driving innovation. While I likely won't qualify for this incentive I am 100% confident this is the right thing for the American people. We should incentive our home grown, home built, forward thinking companies, Tesla included.
John Marnatti	1/6/2023 8:29	To Whom It May Concern: My understanding as of today is that the Tesla Model Y 5-seater is not eligible for IRS tax incentives in 2022 and beyond. I believe that this needs to be changed immediately. All versions of the Tesla Model Y should be included in the list of eligible vehicles, and there is no justification for them to have been excluded in the first place. The list of vehicles that qualify seems to be random, the same as the underlying qualifications to be met for eligibility. The result is ultimately counterproductive to the intended goal of the incentives, which is to encourage the adoption and purchase of electrical vehicles. It is very damaging to the Biden administration to be seen as having implemented such an arbitrary and politically motivated policy, and it undermines the intent of the policy completely. Please reconsider this decision and include all Tesla Model Y versions for 2022 and beyond. Sincerely, John Marnatti
Laurie Simmons	1/6/2023 8:30	trappings of an mid-size SUV. A large cargo hold with a trunk that raises up high, seats that fold forward for more storage capacity, and with a raised back end, it looks nothing like a Sedan. It literally comes in an AWD version with 3,500 lbs of towing capacity. Please show me any sedan on the market that can do that? How can you help EV adoption if you allow nothing on the market to qualify for the tax credits? I specifically put a deposit on this car after doing research on the tax credit after it was passed into law because it met battery requirements, made in america requirements and price requirements for an SUV. Now due to some bureaucratic determination that it's a sedan you are going to cost my family 7,000? The most ridiculous part of this is that the Audi plug in hybrid that will STILL USE GAS gets the full credit and I will get nothing???? I am a middle class worker with a retired military veteran husband making $150,000 year combined income. We have been driving our old 2010 cars literally into the ground waiting on electric cars to start being made that will accommodate our family's needs, and this is the first one that fits our requirements. We want to reduce our carbon footprint and help the environment, but we need this tax credit to assist in affordability. Please reconsider your decision on classifying the Cadillac Lyriq as a sedan. It should be an SUV. Thank you, Laurie Simmons 3619 Valley Mist Ct, Temple, TX 76502 Cell 202-316-4202
Kristina Morales	1/6/2023 8:30	Tax credit incentives should be given to all cars that are "all electric" such as Tesla Model Y.
Nam Park	1/6/2023 8:43	A recipe for misaligned incentives: Jeep is an ICE SUV with $2,500 of batteries added (has only 21 miles of electric range) this Jeep gets a $7,500 subsidy Meanwhile Tesla, a fully electric SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough". Please correct this misdirected incentive.
Bob Valeri	1/6/2023 8:45	After reading through the proposed EV Auto Tax incentive list we believe that the current breakdown of vehicle qualifications is unfair to U.S. automakers and vehicles being designed and produced in the U.S. The spirit of the I.R.A. was to promote U.S. production of efficient Battery EV auto's and trucks, but the I.R.S. list is rewarding inefficient, heavy and poor performing Hybrid vehicles while excluding much more efficient full electric vehicles. We understand some of these qualifications are how things used to be done with gas vehicle qualifications etc. but this new generation of vehicles requires some new re-classification criteria. We feel strongly that I.R.A. SUV and non SUV rules should be applied consistently, removing weight as a primary driver for SUV qualification across all considered vehicles, and that all gasoline/electric hybrid type vehicles be excluded from any credit in order to properly incentivize all automakers with the original intent of the bill,. Thank you, R. Valeri *
Christian Mejia	1/6/2023 8:50	Tesla Model Y is an SUV, it needs to be classified as such. Please correct that.

Name	DateTimeReceived	Body.TextBody
Holly Gmail	1/6/2023 8:51	I would like to comment on the $7500 EV tax credit. The Tesla model Y is an SUV as per NHTSA, Edmunds, and the EPA. It is incorrect, and irresponsible to not include it (and the Mach E) in the credit list. They have a far greater positive impact on the environment than the others listed. Cheers, Holly McNarland
Tom Frazer	1/6/2023 9:15	Hi, I'm not someone who thinks the government should stay out of capitalism. However, I do expect government regulation to be based on current technology and logic. Defining an SUV based solely on weight versus aerodynamic efficiency, "fuel" efficiency, or cargo or passenger load is counter intuitive. I believe you should correct this error in logic with regard to the new EV tax credits. Thank you, Tom Frazer
Michael Prater	1/6/2023 9:23	To whom it may concern, It is quite troublesome to see that the EV tax credit excludes the Tesla Model Y in its 5-seater configuration, counting it as not fitting in the category of an SUV for the purposes of the tax credit. Here are a few key points as to why: 1) there are several other SUVs that are not only 5-seaters and of the same size/similar ground clearance, but are actually HYBRIDS with 20-25 miles of electric range. This is frankly quite ridiculous. The model Y is all electric and doesn't qualify vs the same class of vehicle that is horridly less efficient. 2) Tesla was the company that led the charge in popularizing and arguably starting the entire EV movement. To rule their best selling model out for being 200-lbs under the weight qualification , which itself is foolish because they purposefully made it as light as possible to maximize efficiency, frankly puts the thought into the head of every American, whether or not they like Elon Musk's political stance, that the government is leveraging their power to undermine a free market capitalist economy, and thus undermining our freedoms. This needs to be addressed and rectified; not swept under the rug. The American people are growing tired of the over-reaching arm of the government, and frankly, could easily argue that this tax incentive shouldn't exist at all. Let the best company and the best line of vehicles win. That aside, the model Y more than qualifies as the most efficient American-Made SUV in the entire lineup. This law should reflect the direction in which it's actually supposedly made to support. If not, another light on the hypocrisy being enacted by the American Government is shown. Do the right thing.
Mike Koelemay	1/6/2023 9:29	To whom it may concern: The Inflation Reduction Act is prioritizing hybrid vehicles with high gas consumption, such as the Jeep 4xe, over more efficient electric vehicles like the Tesla Model 3 and Model Y. This as a serious oversight on the part of the IRS, and a corrupt attempt to prop up traditional automobile manufacturers at the expense of companies like Tesla. The Act's allocation of tax credits towards hybrid vehicles rather than fully electric vehicles is a misallocation of taxpayer funds that should be directed towards supporting the development of modern technologies rather than propping up outdated industries. Yours truly, Mike
Omar Cavazos II	1/6/2023 9:37	Dear IRS, I believe that the Tesla Model Y 5 seat variant should be included in $80,000 SUV limit for a number of reasons, Many other govt institutions (NHTSA and EPA) consider all variants of the Model Y as an SUV. The Model Y boasts a range of up to 326 miles on a single charge, making it one of the most efficient electric vehicles on the market. This not only makes it a practical choice for everyday use, but also helps to reduce our reliance on fossil fuels and combat climate change. In addition to its impressive efficiency, all Model Y variants are safe and reliable vehicles. It has received a 5-star safety rating from the National Highway Traffic Safety Administration as an SUV, and has been praised for its advanced driver assistance systems and sturdy build quality. I understand that the decision to include a vehicle on the IRA tax credit list is a complex one, and I respect the thought and care that goes into making these decisions. However, | strongly believe that the Tesla Model Y 5 seat SUV variation is a vehicle that deserves to be recognized for its efficiency, range, and overall quality. I would greatly appreciate it if you could consider adding it to the list for $80,000 limit qualification. If the Model Y 5 seat is not added to the list for SUV qualifications, I would be grateful if you could provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration.

Name	DateTimeReceived	Body.TextBody
Joan Sanchez	1/6/2023 10:06	Please stop the politics and do it right -- all EVs and JUST EVs should be included in the credit, including all Teslas (MODEL Y, MODEL X, MODEL 3, AND MODEL S) and all other ELECTRIC VEHICLES (MACH 5), and DO NOT add a single Hybrid or Gasoline Car! It is an EV credit; make it for EVs,s not for Gasoline Cars-- EV means ELECTRIC VEHICLE, not HYBRID, not WEIGHT, not RANGE, not SEAT NUMBER. For once in my lifetime, IRS, do the right thing, or STOP DOING THE WRONG THING! by canceling all credit! -- Joan Sanchez joansanchezdl@gmail.com<mailto:joansanchezdl@gmail.com>
Peter Harms-Ringdahl	1/6/2023 10:11	Hi, Please use the same definition for SUVs as the EPA. I e Tesla Model Y is a SUV, and should be included in EV incentives. Best regards Peter Ringdahl
Poveda, J.P.	1/6/2023 10:23	I am writing regarding the request for comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. The generally understood intent of government credits given under Form 8936 is to promote the adoption of low emission vehicles for the purposes of reducing carbon emissions and increasing US energy independence. To that end, full electric vehicles that the EPA categorizes as SUVs should not be excluded from credits under the SUV category. For example, the Tesla Model Y is categorized by the EPA as a Small Sport Utility Vehicle 4WD. Regardless of its weight, the IRS should defer to the EPA categorization and should allow tax credits for all Tesla Model Y variants as SUVs. Furthermore, hybrid vehicles should be rapidly phased out from the list of qualifying vehicles for tax credits. They have served their purpose as bridging the gap towards full electric, but their utility towards this end is rapidly diminishing. At the very least, no hybrid SUV should be granted tax credits while more efficient full electric vehicles categorized as SUVs by the EPA are excluded. Not incentivizing more efficient lighter SUVs like the Tesla Model Y, while incentivizing legacy hybrids that are heavier as part of their overall inefficient design, motivates the wrong purchasing behaviors if the intent is to reduce carbon emissions. Sincerely, Jean-Pierre E. Poveda 250 W. El Camino Real, Apt #2309 Sunnyvale, CA 94087
Mao Chen	1/6/2023 10:33	Hi, Tesla Model Y 5 seater should absolutely be a SUV. Ford Mach E as well. This is a travesty. Dealerships are hurt that Ford turned on them for a more profitable model. Dealerships and nasty car salesmen only hurt Americans. Regards, Mao
Chung He	1/6/2023 10:34	Ford Mach E and Tesla Model Y 5 seaters should absolutely be considered SUVs. It's completely absurd that a gigantic truck like the Jeep is considered a SUV. EPA and a bunch of other orgs classify it as SUV. Are dealerships paying for it to be classified as "other"? this is a lawsuit waiting to happen. Regards, Chung
Steven Saunders	1/6/2023 10:42	Hi Internal Revenue Service Team, I appreciate the hard work and the job you are doing for our country. Specifically to the decisions over the implementation of the EV incentive in the Inflation Reduction Act (IRA) that the IRS is working on, the initial IRS listing for what does and doesn't qualify appears to need some tuning to meet the goals of the bill (reference: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after) . The IRS is excluding a few Zero emissions EVs that are produced on American soil by American workers and that are the most popular brands with highest range and safety records. Examples: 1) The Ford Mustang Mach-eEV is not on the list for any incentives. 2) The Tesla Model Y SUVs in its basic and most affordable configurations are missing from the SUV incentives. The Model Y in general is considered an SUV by the U.S. Environmental Protection Agency and gets 250+ miles in range with zero emissions but some variants are excluded. Maybe due to the number of seats being only 5 yet the Jeep Wrangler 4xe Hybrid gets the SUV inventive but gets only 22 miles of range on electric power only and then uses gasoline and has only seating for 5 passengers as well but yet it is included. Please review further. I was considering the Model Y and a neighbor of mine has been considering the Mustang Mach-e if the incentives are made available. Thanks for your consideration, -Steven Saunders, Snellville Georgia.

Name	DateTimeReceived	Body.TextBody
Marco Villaverde	1/6/2023 10:44	I would like to submit my comments about the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. This has to be one of the most confusing directives I have seen. The definition of what constitutes an SUV is absurd. How can a Tesla Model Y 5 seater not be considered an SUV yet an Audi Q5 plug-in fits the definition? These vehicles are approximately the same size and have the same basic design (and both seat 5 people). Both of these SUVs share a car based platform. The Tesla uses the Model 3 platform while the Audi uses a platform that is also used on the A4 sedan. If the Audi qualifies as an SUV so should the Tesla. Another confusing example is that of the Cadillac Lyric SUV being considered a sedan. By what definition does this vehicle meet a sedan standard? It has the typical SUV shape, it is much taller than a sedan, and is higher off the ground. Are you aware that the Lyric starts at a price over $60,000? What is the point of including in the qualified list if there is zero chance of getting one at a sticker price of $55,000? I could go on but I think I have made my point that it appears that there was not much logic or thought placed on compiling this list. The whole purpose of the EV Tax Credit is to encourage electric vehicle adoption. This list of qualified vehicles does the exact opposite. It creates confusion and discourages EV adoption. I urge your department to reconsider how vehicles are qualified for this list and to issue a revamped one so that EV adoption can be accelerated and not constrained.
Kevin Nadolny	1/6/2023 10:46	electric cars are not. I'm looking at the Ford Escape and the Tesla Model Y. I don't understand how a bill that was sold to the public as incentivizing EVs is actually incentivizing "faux EVs". The incentives to build plug-in EVs is going to be too great. We'll see in a few years less EVs on the roads and more PHEVs with pitiful gas mileage just so car makers can advertise receiving a tax credit. The implementation of the bill needs to be fixed. I recommend eliminating PHEVs from the tax credit. Thanks for reading! Cheers, Kevin
Rick B	1/6/2023 10:47	the Chinese government. They are going to win this world market if we do not support our electric car makers. The IRA is designed to support our domestic manufacturers as we move to sustainable energy, including to support our domestic electric car makers. * Plug-in hybrids should NOT receive any subsidy since they are basically a gas vehicle with a tiny battery * Telsa Model Y vehicles are SUV's and should all be given the $80,000 price cap * Ford Mustang Mach-E vehicles are SUV's and should be given the $80,000 price cap * GM Cadillac Lyriq vehicles are SUV's and should be given the $80,000 price cap It is atrocious and horrific that the Ford Escape Plug-in Hybrid, which is a GAS vehicle with a SMALL battery gets the $80,000 price cap, when the Ford Mustang Mach-E, which is PURE ELECTRIC SUV, does not get the $80,000 price cap. WE NEED TO SUPPORT OUR AMERICAN ELECTRIC VEHICLE MANUFACTURERS!!!! Please do not let the Chinese take this market with their Chinese government subsidies. We have great manufacturers here in America, including Tesla, Ford, and GM. We need to support our domestic electric vehicle manufacturers. Thank you! Rick Bird
Jeffrey Kempster	1/6/2023 10:47	The Inflation Reduction Act was passed in good faith to not only provide a possible solution to a current economic crisis but also establish a path toward a sustainable future with the adoption of Electric Vehicles. EVs are the future. They are fuel efficient, quiet, cheaper to maintain and cost a lot more right now to purchase. That is the point of any government subsidy to encourage a behavior. Not including the cars like the Tesla Model Y and Ford Mach-e and saying these cars are not SUVs is concerning. Why does the IRS have authority to declare what a car is? I feel like the DOT has more experience with cars and should be the one deciding. It is also just laughable that the 7 seat Tesla Model Y qualifies but the 5 seat does not. So adding two small seat in the back changes a car. The ford escape hybrid (a gas car) qualifies but again not the Model Y. I can assure you that my car is and SUV. I have used it to move furniture, get mulch, drive people around and more. The decision to include non-electric vehicle is poor. Hybrids represent a modest increase in full economy but still pollute the atmosphere and still rely on fossil fuels. There is no way to convert these vehicles to 0 emissions. I In summary, I encourage you to reconsider the Tesla Model Y and the Ford Mach-e as SUVs because they are. I also would like you to remove any gas car from the list. It makes no sense. Thanks, Jeff -- Jeffrey P. Kempster JeffKempter@gmail.com

Name	DateTimeReceived	Body.TextBody
R. Scott Werkheiser	1/6/2023 10:53	Hello: Fix this corrupt exclusion of Model Y all electric SUV from the $7500 tax credit. Also, REMOVE giving all tax credits from the wasteful JEEP, which holds less cargo and is a hybrid THAT ONLY GETS A MAX 21 MILES ON BATTERY POWER. Those vehicle companies not wishing to seriously reduce global warming and unnecessary storm deaths don't deserve my tax dollars. Instead, these companies deserve quick bankruptcy and no bailouts or subsidies. Whose side is government and Biden on? I can't tell when these life threatening moves are made. MY VOTE COUNTS. Richard Werkheiser Vernon Rockville CT
Brian Pietrewicz	1/6/2023 10:55	[https://lh3.googleusercontent.com/contacts/ABsqplvjAqRHncT_Qy2G4lhPVCf1Uu5DPR3Todg31GUDi-MYX-NoFBQK=s80-p] Brian Pietrewicz <pietrewiczb@gmail.com<mailto:pietrewiczb@gmail.com>> Wed, Jan 4, 9:38 AM (2 days ago) [https://mail.google.com/mail/u/0/images/cleardot.gif] [https://mail.google.com/mail/u/0/images/cleardot.gif] to pra [https://mail.google.com/mail/u/0/images/cleardot.gif] To whom it may concern, The new EV tax credit allows for a Jeep with 5 seats and 21 miles of battery electric range to be eligible for the $7500 tax credit as an SUV. Tesla model Y with 5 seats and more than 200 miles of battery electric range is not eligible for the same tax credit as an SUV. This looks very suspicious. Hopefully it is just an oversite. Please publish the rubric for making this determination. Thank you, Brian Pietrewicz
Niall Gartlan	1/6/2023 11:19	I am writing to express my total disbelief and dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). It should qualify as an SUV. That is how it is classified by both by the EPA and the Safety Rating Agencies. The fact that it is not by the IRS and several gas cars with tiny batteries tacked on did qualify is highly suspect. It looks like either corruption or incompetence. Either way, it should be corrected. Niall Gartlan Manager / Broker Sage Living by Design LLC / Sage Real Estate 541-510-0236
Michael Millen	1/6/2023 11:25	I have a family of five. My children are ages 2, 4, and 8. We need a large vehicle to transport all of us. We would like to buy an EV. Disqualifying models such as the Tesla Model Y or Ford Mach-E variants from receiving the tax incentives severely narrows our options. Please remedy this as soon as possible. Michael D. Millen Designer & Engineer 765-418-3624 michael.david.millen@gmail.com<mailto:michael.david.millen@gmail.com>
Aaron Cohen	1/6/2023 11:28	To Whom It May Concern, I object stringently to the inclusion of gas burning vehicles in the list of "electric vehicles" that qualify for the $7500 tax incentive, such as the Jeep Wrangler 4xE. It is unconscionable to think a vehicle such as the Jeep Wrangler 4xE, which has an electric range of less than 40 miles and burns gasoline, qualifies for a tax credit when the 5-seat Tesla Model Y, which gets over 300 miles of range and burns no gasoline, does not qualify for the "electric vehicle tax credit." No vehicle with a gasoline tank should qualify for an electric vehicle tax credit. Sincerely, Aaron Christopher Cohen 1930 NE 211th St
hi.jasti@gmail.com	1/6/2023 11:28	Hello IRS, I believe EV tax credit purpose is not served as tax credit is given to hybrids but not to EVs(like Ford Mustang Mach-E and 5 seater Model Y). It seems this credit is encouraging fossil fuels instead of renewable energy. Please correct this ASAP. Thanks, Sankararao Jasti
Robert Fitterer	1/6/2023 11:28	All Tesla model Y's should be included. The gas plug-in electrics should not.

Name	DateTimeReceived	Body.TextBody
Christopher Justin	1/6/2023 11:36	Please consider revising the electric vehicle tax credits to include Tesla's 5-seat Model Y. It clearly should be considered an SUV and the company should not be penalized for being more efficient than the requirements (below weight threshold). Thank you, Chris Justin (610) 762-6187 New Orleans, LA
Auman, Pavan	1/6/2023 11:40	Leaving my comment regarding the Inflation Reduction Act. Specifically, I am requesting an adjustment to the vehicle weight requirements so that automakers such as Tesla should not be penalized for creating SUV electric vehicles that weigh less than similar plug-in hybrid SUVs that still pollute and use gas. For instance, some variations of the Tesla Model Y will not be eligible for the IRA tax credit because the vehicle is lighter than other vehicles. This is penalizing innovation, and I urge you to adjust down the weight requirements so they represent a fair playing field for competitors. Pavan W. Auman, CFA (he/him) Director T +1 212 969 1352 pavan.auman@bernstein.com<mailto:pavan.auman@bernstein.com> [AB_Bernstein_86px]<http://www.bernstein.com/> 227 W. Monroe St.#59 Chicago, IL 60606 www.bernstein.com<http://www.bernstein.com/> CONTEXT / AB Blog<http://www.blog.abglobal.com/> ..... For further important information about AllianceBernstein please click here http://www.alliancebernstein.com/disclaimer/email/disclaimer.html
Ryan Walker	1/6/2023 11:51	Hello IRS, I just wanted to voice my opinion that I believe it’s counterproductive to offer EV tax incentives for vehicles that are plug in hybrid and also gas guzzlers. Such as the Jeep Wrangler. Be fair and extend the credit to efficient fully electric vehicles such as the Model Y or Mach-E as well. Thanks, Ryan Walker
Bill Treloar	1/6/2023 12:02	I'm writing to object to criteria that exclude most Tesla Model Y cars from the EV tax credit. First off, My wife and I already own our Tesla Model Y so have nothing to gain from this. By classifying the Model Y as a car instead of an SUV by current proposed rules disqualifies it because it exceeds the maximum cost. A few factors: 1. The 7-passenger versions qualify because they exceed the maximum weight for cars. Bot those could almost be considered a passenger van with their seating capacity. In comparison, the 5-passenger Model Y (like we own) has more storage space in the back than many other SUVs. 2. Some hybrid vehicles that are far more polluting than the Model Y qualify for the tax credits, including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV. If the rules drive more people to buy those models, it's being counter-productive. 3. The Model Y has far better MPGe than any of the hybrid vehicles that will qualify (122 MPGe vs 56MPGe for the Jeep Wrangler. I'm sure it's not the intent of the tax credit to drive car buyers toward lower MPGe cars. I hope you can rectify this before the final version of the rules. Cordially, Bill -- »»»»»»»»»»»»»»»»»»»»»»»»»»»»»» Bill Treloar Rank Magic, LLC 973.887.0778 Voice 866.RankMagic Toll-Free www.RankMagic.com<http://www.rankmagic.com/> »»»»»»»»»»»»»»»»»»»»»»»»»»»»»»

Name	DateTimeReceived	Body.TextBody
Benjamin Lau	1/6/2023 12:05	Dear Internal Revenue Service, I am writing to request that the Tesla Model Y 5 seater be considered for inclusion in the $7500 rebate for electric vehicles and the $80,000 cap on the electric vehicle tax credit. As you may know, the Model Y is a highly efficient and popular electric vehicle, with a range of over 300 miles on a single charge and zero emissions. It is classified as a small SUV by the Environmental Protection Agency, and its size and capabilities are similar to other SUVs that are currently eligible for the tax credit. I believe that the Model Y should be included in the rebate program and the SUV category for the tax credit for several reasons. First, it is a highly fuel-efficient vehicle that produces zero emissions, making it an excellent choice for consumers who are looking to reduce their carbon footprint. Second, it has a relatively low purchase price, making it an affordable option for many consumers. Finally, the Model Y is a popular and well-regarded electric vehicle, and its inclusion in the rebate program and the tax credit would encourage more consumers to make the switch to electric transportation. I understand that the rebate program and the tax credit have certain criteria for eligibility, and I believe the Model Y meets all of these requirements. Excluding the Model Y from these incentives because it is classified as a passenger car would be arbitrary and unfair, and it would discourage the adoption of electric SUVs. I urge you to reconsider the classification of the Model Y and include it in the rebate program and the SUV category for the purposes of the electric vehicle tax credit. Your consideration of this request would be greatly appreciated. Thank you for your attention to this matter. Sincerely,
Vadik Vargas	1/6/2023 12:10	Please go ahead and allow all model Y models to be able to receive the incentives. This will only help the move to EVs and sustainable energy for the world.
David Y	1/6/2023 12:12	I am commenting on the Qualified Plug-in Electric Drive Motor Vehicle Credit It makes no sense that an inefficient system like a plug in hybrid like the Audi or BMW qualify for the credit but a functionally equivalent vehicle like a 5 seat Tesla Model Y does not qualify for the same price threshold yet it is far more efficient. Vehicles are being penalized for being light which is required for efficiency which makes no sense from a technical standpoint or as a policy objective. It also defies common sense. Ask anyone on the street and they will tell you the Model Y is a SUV. It is clearly not in the same category as a sedan. ~ David
Christine Smith	1/6/2023 12:31	This needs corrected... "A recipe for misaligned incentives: Take 1 ICE SUV Add $2,500 of batteries (for a whopping 21 miles of electric range) Get a $7,500 subsidy (Meanwhile a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not "SUV enough"). Please provide an incentive for the US to invest in total EV technology such as Rivian and Tesla. It seems like a no Brainerd. What am I missing? CHRISTINE SMITH PRINCETON IL Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Yang, Zhongyu	1/6/2023 12:39	To Whom it May Concern, I am writing to request that the Tesla Model Y Long Range be included in the proposed collection for Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit. As you may know, the Model Y Long Range is a highly popular and efficient electric vehicle that meets all the necessary qualifications for the credit outlined in Revenue Procedure 2022-42. Including the Model Y Long Range in the proposed collection would not only recognize the growing demand for electric vehicles, but it would also incentivize more individuals and businesses to make the switch to electric transportation. This aligns with the goals of both Form 8936 and Revenue Procedure 2022-42, which aim to promote the use of environmentally-friendly vehicles. I encourage you to consider my request and to include the Model Y Long Range in the proposed collection. Thank you for considering my comments and for your continued efforts to support the adoption of electric vehicles. Sincerely, Zhongyu

Name	DateTimeReceived	Body.TextBody
John Donovan	1/6/2023 12:41	The EV tax incentives need to be modified to truly incentivize the transition to sustainable transportation, specifically: 1. By defining SUVs (for the $80,000 price limit), as weighing over 6000 lbs, this only incentivizes manufacturers to make heavier and less efficient cars. If a manufacturer can make a SUV sized car that weighs under 6000 lbs they should be rewarded, not punished. 2. Plugin hybrids should not be incentivized at all. If they are not plugged in, they are just as bad as a regular gas car getting 20 mpg. Studies show most people do not or cannot plug them in. Thank-you for your time. John Donovan Eugene, OR
AMANDA BATTAGLIA	1/6/2023 12:45	Please reconsider classifying the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the full tax credit in the spirit of the law. Sincerely, Amanda J Battaglia
James Bukowski	1/6/2023 12:57	Hi, I'm a young adult working as an engineer who may buy an electric vehicle as my next car. I have heard that the inflation reduction act has given an incentive to electric SUVs. I am concerned that the framework for defining an EV is too loose. I've heard that a plug-in hybrid with only 20 miles of electric range is considered an EV. If this is the case, it doesn't take a rocket scientist to see how this can be abused. We should not be incentivising auto makers to throw in a tiny battery to get a tax credit. The tax incentive should be based on what % of a vehicle's range is electric or the effective fuel economy. We should also scale the incentive based on how efficient the vehicle is in order to avoid a bare-minimum approach. If I am misinformed about the situation, you can disregard. I generally just want to make sure that we incentivise in a way that produces meaningful change. Thanks, James Bukowski
Purushotham Kovuru	1/6/2023 13:07	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified,specifically the classification of the Tesla Model Y (5 seat version) & Ford Mustang Mach -E. I urge you to reconsider the qualifications for federal credits and make them more inclusive above Models. Thanks & Regards, Purushotham
Bruce Lyon	1/6/2023 13:16	Good afternoon, I have to say, I was very impressed initially when the plan to encourage EV vehicle and battery production in America was included in the Inflation reduction act. Given how world wide supply chains are strained and how the world demographics are aging, I believe it would be a good thing to get companies to make things in America again by putting financial incentives to do so. Well Done! Unfortunately, the execution of the bill failed in a few areas. First, one would think this would be for real EVS, not for hybrids which still burn fossil fuels. Second, when real EVs like the Ford Mustang Mach E and Tesla model Y get EXCLUDED from the incentives while many hybrids do get them, well, that was a huge fail in the execution of the spirit and letter of the new law. I strongly suggest this gets resolved so it makes sense based on the reasons this process was brought into reality, not because hybrid manufacturers have better lobbyists. Please fix this. Regards, Bruce Lyon Branford, CT
Ryan Ciupa	1/6/2023 13:22	Mr. Garcia, I am writing to request that the IRS reconsider the classification of the Cadillac Lyriq vehicle as an SUV to qualify for the IRA tax credit cap of $80,000 vs the current $55,000 cap imposed as an “other vehicle”, i.e., non-SUV, truck, or van. The Cadillac Lyriq meets all the logical criteria to be considered an SUV. It has the size and functionality of a traditional SUV and is already categorized as such by the Environmental Protection Agency (EPA). The Cadillac Lyriq is a highly efficient, American made electric vehicle, which aligns with the IRS goal of promoting the use of cleaner and more sustainable transportation options exercised through the Inflation Reduction Act (IRA). In comparison, the compact Ford Escape PHEV is classified as an SUV while the larger, roomier, and heavier (5688 lbs vs 3904 lbs) Cadillac Lyriq is not. Why? Similarly, the foreign-make Volkswagen ID.4 AWD models qualify as an SUV but not the American branded Cadillac Lyriq which is also available in AWD form. Again, why? I sincerely hope you will take this request into consideration and reclassify the Cadillac Lyriq as an SUV so that it may quality for the full tax credit available to other EV SUV’s in its class. Regards,

Name	DateTimeReceived	Body.TextBody
Neha Butani	1/6/2023 13:33	Dear IRS, I am writing to express my deep concern regarding the recently implemented tax incentive for electric vehicles. It has come to my attention that this incentive includes plug-in hybrid vehicles, such as the 22 mpg Jeep Wrangler hybrid, while excluding certain all-electric vehicles, like the Tesla Model Y. As someone who is very well familiar in the field of tax law, I am well aware of the importance of promoting the transition to clean, electric transportation. However, the inclusion of hybrid vehicles, which still rely on fossil fuels, runs counter to this goal. By providing an incentive for the use of such vehicles, the IRS is perpetuating our dependence on fossil fuels and hindering progress towards a cleaner future. I strongly urge the IRS to reconsider the eligibility requirements for this tax incentive and ensure that it truly promotes the adoption of electric vehicles, rather than just hybrid vehicles. The exclusion of all-electric vehicles like the Model Y is both unfair and misguided. Sincerely, Neha Butani 505-306-8263 "The journey of a thousand miles begins with one step" ~ Lao Tzu
Joe Dennison	1/6/2023 13:34	Dear IRS, I am writing to express my extreme frustration and disappointment with the recent Inflation Reduction Act (IRA) EV incentives. Not only is it unacceptable that not all Model Y variants are included in this act, but it is also highly inefficient and counterproductive to have a bill that shows such favoritism towards certain vehicles. A robust economy relies on fair treatment and equal opportunities for all consumers. By excluding certain vehicles from the IRA or creating inconsistent standards, you are actively hindering the growth and success of those individuals and businesses who rely on these vehicles. This is highly inefficient and undermines the very purpose of the act, which is to provide relief and support to consumers. The act should incentivize sustainably powered EVs, not show favoritism towards gas powered incumbents. I demand that you immediately reconsider this decision and include all Model Y variants in the inflation reduction act. It is not fair to discriminate against certain vehicles and their owners, and it is not in the best interests of our economy to do so. Joe Dennison JDennison3@gmail.com<mailto:JDennison3@gmail.com>
Penny Holt	1/6/2023 14:01	My name is Penny Holt and I am interested in buying a 2023 Tesla Model Y 5 seater for personal use. It is my understanding that the 7 seat capacity is eligible for the $7500 tax credit but not the 5 seat capacity. This makes absolutely no sense as they are the same vehicle. The MSRP cap changed as of January 1 2023 to disallow the Model Y 5 seater from the new Inflation Reduction Act law. Do you see this changing? It is extremely disappointing as I would like to buy an EV not a gas/electric that is eligible. Aren't we trying to reduce our consumption of fuel? It's crazy that a Jeep that goes 21/25 miles on a battery charge and then uses gasoline is eligible for the credit and not the Model Y 5 seater. I realize this is not up to you, but would like my comments forwarded on to whomever is making the decisions. Sincerely, Penny Holt Conifer, CO

Name	DateTimeReceived	Body.TextBody
Yanzhen Fan	1/6/2023 14:08	To whom it may concern: I have serious concerns regarding the IRA incentive for EV. The way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Please let me know if you have questions. Best regards,
Andrew Ulvestad	1/6/2023 14:10	for the EV tax credit. Andrew
bhavesh gandhi	1/6/2023 14:31	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version).
SylvieAnd Martin	1/6/2023 14:32	Dear Sir/Madam, The EV Tax Credit has some massive mistakes in terms of which vehicles qualify for it and which ones don't. I think if you have a combustion engine you should NOT qualify for the credit. This tax credit needs to compel Americans to AVOID combustion engines. All battery-electric vehicles, whether they're an SUV or not, should benefit from this credit. The Mach E and Model Y are good examples, that currently do not get the tax credit!!! I don't know why y'all are concerned about whether the vehicle is a pickup truck,. an SUV or a sedan etc.. This should be irrelevant to the tax credit. Thanks -Martin & Sylvie
Omar	1/6/2023 14:37	It is not fair that a hybrid Jeep with only 21 miles of electric battery range gets the $7500 credit, meanwhile my crossover SUV (Telsa model Y), which has over 300 miles of electric range does not get any incentive. This makes no sense. The whole point is to reward carbon-free emissions, not to reward companies for jumping on the bandwagon. I hope you will reconsider this policy.
Bill Clarke	1/6/2023 14:56	I would like to comment on the recently revised tax credits for EVs and Plug-In Hybrid Electric Vehicles. I believe that the IRS should use the same vehicle classifications for SUVs, Trucks & Vans as the EPA and NHTSA use. The EPA and NHTSA have long established criteria that are understood by manufacturers, dealers and customers. The IRS seems to have taken a different approach, especially for SUVs, which is leading to confusion and inconsistency. Examples of inconsistent classifications: - Ford Escape PHEV - Ford Mach-e - Lincoln Corsair PHEV - Tesla Model Y The EPA and NHTSA categorize the above listed vehicles as SUVs. Thank you for considering this suggestion. Bill Clarke Northville, Michigan Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Troy D	1/6/2023 15:01	Greetings, To Andres Garcia or other appropriate Internal Revenue Service member(s), Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 This email is regarding the electric vehicle (EV) tax credit, under the recently enacted Inflation Reduction Act (IRA), which is intended to help reduce carbon emissions and minimize the negative effects of climate change. It was brought to my attention that the 5-seat configuration of the Tesla Model Y and possibly also the Ford Mustang Mach E were deemed ineligible for the "SUV" price cap of $80,000 based at least partly due their weight. However, other vehicles of identical or nearly identical functionality, length, width, and height dimensions, similar 4-wheel drive capability, in some cases even less cargo capacity than the 5-seat Model Y and Mach E, and far less fuel efficiency / energy efficiency and less electric range than the 5-seat Tesla Model Y and Ford Mustang Mach E were deemed appropriate for the $80,000 price cap and eligibility for the $7,500 tax credit. I completely disagree with that decision, which in effect will disincentivize consumers from choosing the least polluting vehicle options in that SUV category, making the tax credit incentive counter-productive to the intent of the law. If anything, car manufacturers that meet consumers' SUV requirements with lighter weight and more energy efficient products should be rewarded for such an achievement! Please adjust your definition of what an SUV is, without requiring them to be heavier and less fuel efficient, so as to meet the intent of the law which is to reduce carbon emissions, and ensure that the 5-seat configuration of Tesla Model Y and Ford Mustang Mach E are both eligible for the $7,500 tax credit. Please also consider my additional feedback that plug in electric hybrid vehicles with internal combustion engines that provide quite minimal all-electric range and offer much less than half of the energy efficiency of strictly battery electric vehicles (BEVs) ought not to receive as large of a tax credit because they do very little to address carbon emissions reduction, especially when BEVs are powered by clean energy sources like wind turbines, or solar capture as I have on the roof of my home. Ideally the tax credit would not be limited by how much a consumer's individual federal tax bill was in the year they make a car purchase, because I've met many who explain they don't typically incur a $7,500 tax bill in a given year, effectively making the tax credit only really beneficial to higher income people. Ideally there would not be a price cap because automobiles that cost over $50,000 and SUVs and trucks that cost over $80,000 pollute just as much if not more than lesser priced cars. But if there must be price caps, they'd ideally have included a provision for annual inflation adjustments. If the goal is really to reduce carbon emissions, then all cars, SUVs and pickup trucks, regardless of manufacturer suggested retail price, should be incentivized to switch to less polluting options such as pure BEVs — without polluting, gasoline or diesel burning, internal combustion engines like hybrids have.
Jon Schellhaas	1/6/2023 15:03	The goal of the tax credit is to increase ev adoption while increasing manufacturing in the US. Tesla is arguable one the most American made cars. While the jury is still out on Elon's personal life choices it shouldn't impact the intended goal. It's crazy that the exact same size vehicle qualifies if there are two child sized seats thrown in the back. I can't afford a $55k car any time soon, but I'm all for getting as many "cleaner" cars as possible on the road. I say "cleaner" because we still don't enforce any end of life policies. Instead opt to let anyone build anything and then throw it in a hole in the ground when it's used up… but I'm sure everyone loves breathing, eating, and drinking micro plastics … why else would we allow clothing to all be plastic so that every move we make shed plastics like pigpen… but I digress It would also be nice if Rivian could get a better deal out of this. I know the IRS doesn't write the laws, but they're making cars in America and getting the shaft because that's an expensive thing to do. Should they be working on cheaper cars? Absolutely, but they're starting up. Tesla had to start with very expensive cars/suvs and has been working towards less expensive versions slowly. Thank you for your time
Ryan Kovick	1/6/2023 15:29	IRS, Please reconsider your rules for what qualifies as an SUV for EV tax credits. The Model Y and Mustang Mach E are obviously in the exact same class as the VW ID.4, which you consider an SUV. Adding seats to a model Y does not change what kind of vehicle it is. The interpretation that favors foreign manufacturers at the expense of American companies is an embarrassment. It shows a complete lack of understanding of the automotive industry, and the intent of the Inflation Reduction Act. Please use the classification that NHSTA and other experts have long established; The Model Y and Mustang Mach E are both SUVs. Thank you, Ryan Kovick
David Rodriguez	1/6/2023 15:35	I think the tesla model Y should qualify for the 7.5k incentive. Thank you
Austin Worner	1/6/2023 15:46	Dear IRS, I am writing to express my frustration and distrust regarding the new tax incentive for electric vehicles. It is unacceptable that the electric vehicle incentive includes plug-in hybrids with internal combustion engines, while excluding the most American made and most popular pure electric vehicle in the world - the Tesla Model Y 5 seat variant. As a taxpayer and concerned citizen, I believe that incentives should be directed towards promoting the use of the most efficient and environmentally-friendly vehicles. The inclusion of internal combustion engine vehicles with such low fuel efficiency undermines the purpose of the electric vehicle incentive and calls into question the motivations behind its design. I urge the IRS to reconsider this decision and ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y 5 seat
Thomas M	1/6/2023 15:54	Hi, I just wanted to share my displeasure about the way the IRS is qualifying vehicles for EV tax credits. Why on earth would you incentivise Americans buying larger, significantly-heavier SUVs and trucks that put many others at risk during collisions--not to mention how quickly they can accelerate compared to ICE vehicles--by allowing tax credits on SUVs and trucks up to 80K vs 55K for smaller sedans? Furthermore, the heavier vehicles will also be doing more damage to our road infrastructure and there currently isn't a good way to collect local tax dollars from the drivers of these vehicles to share in the cost of maintenance and repair. Also, why would you incentivise someone buying a plug-in hybrid Jeep Wrangler that gets 21 miles of all-electric range and 20 MPG over an all-electric vehicle like a Tesla? There needs to be a level playing field in the market and you should not be incentivizing larger vehicle purchases. Thank you, Thomas McCabe Tacoma, WA

Name	DateTimeReceived	Body.TextBody
K. H. Aaron Lau	1/6/2023 15:59	To whom it may concern: The current rules governing which electric vehicles qualify for the IRA tax credits go against the intention of the law. Based on certain judgements, vehicles qualify as SUVs or not, and this determines which vehicle price cap applies. The rules thereby exclude highly energy and mass efficient pure electric vehicle models from the credits (e.g. Tesla Model Y long range: 117 MPGe highway; 330 miles all electric range EPA), but include polluting hybrid vehicles, some of which have the lowest gas mileages in their class (e.g. Jeep Wrangler 4XE: 20 MPGe; 21 miles all-electric range). As a taxpayer, I do not want my tax dollars going to hybrids that ultimately have no technical advantage nor advance US technologies, nor benefit the consumer, now that pure electric battery EVs are already demonstrated at commercial scale by multiple US manufacturers (Ford, GM, Tesla). Moreover, a further consequence of the above rules is to effectively penalize a US-headquartered EV manufacturing leader which does not manufacture hybrids (i.e. Tesla, 1.4 million pure EVs produced in 2022, 600,000+ units produced within continental US, more than all other US manufacturers combined), thus compromising the purpose of the law to strengthen advanced US manufacturing. All together, seemingly small problems in the rule details cause large effects that undermine the effectiveness of the law and erode public trust in the IRA. Aaron Lau, PhD 2 Seaside Lane
T D	1/6/2023 16:02	order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. The car on the left (hybrid Jeep) has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right (Tesla Model Y) is electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit. [Tesla's Dilbert Cartoon Moment - Penalized for Being too Efficient]
Ondrej Riegl	1/6/2023 16:04	Dear IRS, The petition to include Tesla Y has reached 50k signatures in 4 days. Please consider the valid arguments. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you, Ondrej Riegl On Tue, Jan 3, 2023, 8:12 PM Ondrej Riegl <ondrariegl@gmail.com<mailto:ondrariegl@gmail.com>> wrote: Dear IRS, Tesla Y 5 seater is #1 sold CAR EVER in climate-pioneering Norway and #1 sold EV in Germany in November. The German WV ID4 5seater is considered an SUV with a $7,500 EV. Why not Tesla Y? Even the gas guzzler Jeep gets $7,500. Why not Tesla Y? Tesla 5 seater is an identical car to the 7 seater with 2 tiny seats. It's the same car. Please correct this alarming inconsistency so I don't have to think the oil lobby wrote this bill. Thank you, Your almost neighbor from Charlottesville, VA Ondrej Riegl
Peter deVietien	1/6/2023 16:04	I think this decision needs to be audited. Obviously the Model Y should qualify. Sent from my iPhone
Robert Waters	1/6/2023 16:25	Hello, I would like to submit my comments on the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. 1. While I am happy to see the investment and prioritization in US manufacturing and mineral sourcing as it relates to the EV tax credit, I also feel that the timeline is not sufficiently flexible for those manufacturers that have yet to satisfy the requirements of the new law. The passage of the law was so sudden and swift that it did not give the industry anywhere near enough time to react, and the playing field is now so uneven as to discourage EV purchasing by the US public, due to the general confusion and uneven playing field, in my opinion. I would be much for in favor of giving manufacturers more time, perhaps 1-2 years, to comply with the new regulations before cutting off eligibility for the tax credits. 2. In my opinion, the vehicle classifications of 'cars' and 'SUVs', their respective price caps, and the designations of which vehicles fit into which category, are unreasonable at best, and clearly not equitable nor defendable in many cases. Most versions of the Tesla Model Y, for instance, will not qualify, but many plug-in EV hybrid SUVs with very limited EV range and a not-great mpg EPA ratings on their ICE engines will qualify. If the point of this new law is to encourage consumers to choose vehicles with the lowest possible carbon output, the details of what vehicles qualify must align with the goal of the law much better than is currently the case. This aspect of the law as it stands is absurd and counterproductive, in my opinion. Thank you, Robert Waters Wellsville, Utah

Name	DateTimeReceived	Body.TextBody
Dennis V	1/6/2023 16:50	To whom it may concern, Please reconsider not classifying the Tesla Y as an SUV. We had been looking forward to getting one instead of a gas powered vehicle since the 7500 credit would make it affordable. It's silly that it doesn't qualify compared to other SUVs that offer less storage, less leg room, and don't have an additional front trunk. Thank you for time and consideration Dennis Vaque
Ramiro Cavazos	1/6/2023 17:06	Dear IRS, I believe that the Tesla Model Y 5 seat variant should be included in $80,000 SUV limit for a number of reasons, Many other govt institutions (NHTSA and EPA) consider all variants of the Model Y as an SUV. The Model Y boasts a range of up to 326 miles on a single charge, making it one of the most efficient electric vehicles on the market. This not only makes it a practical choice for everyday use, but also helps to reduce our reliance on fossil fuels and combat climate change. In addition to its impressive efficiency, all Model Y variants are safe and reliable vehicles. It has received a 5-star safety rating from the National Highway Traffic Safety Administration as an SUV, and has been praised for its advanced driver assistance systems and sturdy build quality. I understand that the decision to include a vehicle on the IRA tax credit list is a complex one, and I respect the thought and care that goes into making these decisions. However, | strongly believe that the Tesla Model Y 5 seat SUV variation is a vehicle that deserves to be recognized for its efficiency, range, and overall quality. I would greatly appreciate it if you could consider adding it to the list for $80,000 limit qualification. If the Model Y 5 seat is not added to the list for SUV qualifications, I would be grateful if you could provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration.
Hitesh Kapil	1/6/2023 17:11	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) & Ford Mustang Mach -E. I urge you to reconsider the qualifications for federal credits and make them more inclusive above Models. Thanks & Regards, Hitesh Kapil -- Thanks, Hitesh
Tyler Horne	1/6/2023 17:33	Please include the Tesla Mode Y within the Tax incentive program. I think this vehicle hits the standard to be classified as an SUV, and has the most reliable charging system as well as sustainability factors in the group. Sent from my iPhone
Linda Li	1/6/2023 17:43	Please include all trims of Tesla Model Y 5 seater in the SUV category with a $80K price cap, not $55K. Thank you.-- [https://d36urhup7zbd7q.cloudfront.net/5413198827225088/5210391427809280/signoff.gif?ck=1615444601.75] [Linda's profile picture.jpeg] [twitter]<https://twitter.com/LYunjie> [linkedin]<https://www.linkedin.com/in/lindalyj/> Linda Li Marketing [https://cdn2.hubspot.net/hubfs/53/tools/email-signature-generator/icons/phone-icon-2x.png] 4255243578<tel:4255243578> [https://cdn2.hubspot.net/hubfs/53/tools/email-signature-generator/icons/email-icon-2x.png] linda.liyunjie@gmail.com<mailto:linda.liyunjie@gmail.com>
Lucius M Lamar	1/6/2023 17:52	re your proposed rules for tax credits on BEV These rules are neither reasonable or rational The intent of the law was supposed to be to reward production and purchase of very high mileage non carbon dioxide producing BEV. But instead you are giving tax credits to hybrid SUV that have low range and get awful mileage. Thus being a big global warming contributor. While denying them to the Tesla model Y. Which is a a pure BEV with super good mpg Apparently based on the purely arbitrary ruling that the TeslaY is not an SUV. Even though common sense and the EPA says it is a SUV. The Y is not a sedan - for that Tesla has the Model 3. Time to revise these rules Lucius M Lamar

Name	DateTimeReceived	Body.TextBody
Mike S.	1/6/2023 17:57	To Whom It May Concern: I am writing to complain about the proposed Inflation Reduction Act (IRA) electric vehicle tax credit qualifications. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, even though they are fully-electric vehicles. Meanwhile, some vehicles such as hybrids that do use fossil fuels will receive the incentives. That is simply not right, and sends the wrong message to the public. The IRS should either exclude hybrid vehicles, or include pure electric vehicles such as the Tesla Model Y. Thank you, Mike Schwennesen
Mohamed Sellamia	1/6/2023 18:05	I am writing to express my concern about the inclusion of the Tesla Model Y 5 seats in the Inflation Reduction Act (IRA) tax credits for electric vehicles. I understand that this vehicle has been excluded from these credits due to its efficiency and lighter weight compared to other electric vehicles. I believe that this exclusion is unfair, as the Model Y is still an electric vehicle and should be eligible for the same incentives as other EVs. Furthermore, I am also concerned about the inclusion of gas-powered vehicles in the EV incentives, while excluding Tesla, the number one EV car company in the United States. I urge the IRS to reconsider its decision to exclude the Model Y from the IRA tax credits and to ensure that all-electric vehicles are treated equally in these incentives. Thank you for your attention to this matter. Sincerely, Mohamed Sellamia sellamiam@gmail.com<mailto:sellamiam@gmail.com>
Mike Navarre	1/6/2023 18:34	There is a clear delineation, and to put one same car as an SUV and Sedan (Tesla Model Y) is confusing, unfair, and I believe contrary to the intent of authors of the Inflation Reduction Act. Please review and broaden the SUV category to account for vehicles such as Mach E, Model Y, Lyriq, and others that are similar and are marketed as SUVs. Thank You Michael Navarre mike@navarre.net
Sudhakar Nachimuthu	1/6/2023 18:35	Thank you very much for supporting and promoting the electric vehicles to save the environment as great step towards clean energy future for our next generation. I feel the EV tax credits by the government is a great step to encourage people moving towards electric vehicles for this wonderful future and I do feel some of the rules may be slightly changed such as allowing all EVs manufactured in North America with MSRP up-to 80K (regardless of Sedan or SUVs) or at least modify the rules for SUVs (Especially GM(Lyriq), Tesla(All Model Y 5 Seater), Ford (Mach-E) & VW Id4(Plus ones)) certain SUVs now coming under Sedan in the new rule) so consumers like me can afford to buy these SUVs for families. Thanks & Respectfully, Sudhakar Natchimuthu
Reed Welch	1/6/2023 18:36	To whom may read this, Your tax credit list is not consistent with the intention of the IRA bill nor consistent with vehicle classifications from either NHTSA or the EPA. For example, the Ford Mustang Mach E, VW ID4 (all variants), and the Tesla Model Y (all variants) are classified as SUV's by both NHTSA and the EPA. There are instances within the list of rewarding (providing tax credits) for vehicles that get less than 40 miles of EV range, this is absurd. I strongly suggest that the IRS revisit the criteria used to classify vehicles, publish the criteria for public review, and re-evaluate classifications. Respectfully, Reed Welch

Name	DateTimeReceived	Body.TextBody
Eric S	1/6/2023 18:36	I expect to be paid for my Sprinter tomorrow. Tuesday I talk to a solar company about an array at my property by the hospital. Eric On Wed, Jan 4, 2023 at 10:51 AM Karl Gesslein <karl@comp-gurus.com<mailto:karl@comp-gurus.com>> wrote: I own a Chevy Bolt and have spent over $150,000 of my own money to install solar panels and heat pumps for my units. It is crazy that the Model Y with 5 seats is not classified as a SUV and the Jeep Wrangler Plug in Hybrid which gets 20mpg does qualify. Also the fact that the ID.4 (classified as a SUV) which is lighter than the Ford Mustang Mach E extended range (not a SUV) and much smaller in size than the Model Y. I understand the difficulty in classification of what is a SUV but your definitions make no sense. If you are going to call the ID4 a SUV then the Mustang and the 5 seat model Y should also qualify. If you're going to disqualify the Model Y 5 seater and the Mach E then the ID4 should not qualify. When there is no consistency it makes the government look like they are playing favorites. My personal opinion is that there should be no Tax subsidies for EVs or Plug in Hybrids. There is no longer any need for it. Karl
Gautam	1/6/2023 18:56	Hi, I wanted to submit feedback that I think it's absolutely ridiculous that IRS doesn't consider Tesla Model Y - 5 seater as an SUV eligible for tax credit allowed by build back better plan. Using car weight as a method to determine this subsidy isnt the correct method. You are incentivising car manufacturers to make heavier cars that are energy inefficient and not environment friendly. Please update! Thanks, Gautam
Anthony Sellitto	1/6/2023 19:01	Tesla YLR 5 seater should be classified as an suv! Anthony Sellitto
b	1/6/2023 19:11	an SUV. The criteria for SUV classification should be revealed. If gross weight is part of the current classification, the IRS should reconsider using gross weight as using lighter materials would inherently make an electric vehicle more efficient. As of now, if gross weight is considered, the IRS is penalizing car manufacturers for making their vehicles more efficient. There would be no incentive for manufactures to decrease the weight beyond the acceptable SUV weight criteria so as to keep SUV incentives available for customers. It is also against the spirit of the law that plug in hybrids, which would necessarily be heavier for the same dimensions would qualify for the $7500 credit below $80K. Thank you, Brian Sullivan San Diego 92111
nena5217@aol.com	1/6/2023 19:13	To Whom It May Concern: I am writing to complain about the proposed Inflation Reduction Act (IRA) electric vehicle tax credit qualifications. Some variants of the Tesla Model Y and the Ford Mustang Mach-E will not receive any incentives<https://www.teslarati.com/tesla-protest-ira-incentives-evs-vs-hybrids/> from the IRA at all, even though they are fully-electric vehicles. Meanwhile, some vehicles such as hybrids that do use fossil fuels will receive the incentives. That is simply not right, and sends the wrong message to the public. The IRS should either exclude hybrid vehicles, or include pure electric vehicles such as the Tesla Model Y. Thank you, Lilik Schwennesen
Bbtools	1/6/2023 19:54	Please correct this error below. The Tesla model Y SHOULD BE INCLUDED in the $7500. tax credit! The car on the left (hybrid Jeep) has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right (Tesla Model Y) is electric only and gets 113 MPEe. It has 330 miles of range. It does not get a $7,500 EV tax credit.
Adam Ennabe	1/6/2023 19:57	I was planning on purchasing a Tesla Model Y and hoping to take advantage of the Inflation Reduction Act Credit for Electric vehicles. I was shocked to learn that the 5 Seat Model Y will not be qualified as an SUV because it does not weigh enough. This car Has better specs and is more capable as an SUV than many other cars out there. All wheel drive, Towing capacity, Cargo Space, ETC. Yet the requirement for an SUV is based on the weight of the vehicle. This is encouraging automakers to make vehicles heavier and is counterintuitive to the nature of what the Inflation Reduction Act was aiming to achieve. Please reconsider how an SUV is defined to allow efficient vehicles to be included as SUVs based on performance and functionality specs, not just how heavy the manufacturer can make their car. Sincerely, ADAM ENNABE - NMLS ID#: 253477 DIRECT 949.271.6490 | TOLL-FREE 866.338.5500 | EFAX 888.799.8439

Name	DateTimeReceived	Body.TextBody
Lee Aigue	1/6/2023 19:57	To whom it may concern: The Qualified Plug-in Electric Drive Motor Vehicle Credit decision supports terrible and ridiculous policy that gives $7500 EV Tax Credit to hybrid vehicles (e.g., hybrid Jeep) and NOT to fully electric vehicles. The result: A hybrid Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. THAT Jeep GETS a $7,500 EV Tax Credit. A Tesla Model Y is electric ONLY and gets 113 MPEe. It has 330 miles of range. It does NOT get a $7,500 EV tax. Such a policy makes a mockery of the legislation that attempts to encourage sustainable transportation decisions. Thank you. Lee Pierce
Justin Stinnett	1/6/2023 20:00	qualifying several plug-in hybrid vehicles which will get terrible gas mileage. Having both owned a Tesla Model Y and a Mitsubishi Outlander PHEV, I can say for sure that there is limited benefit of a PHEV and in fact, the PHEV gets quite poor mileage when compared to a straight up hybrid or even pure combustion engine due to the increased weight without corresponding benefit of all EV propulsion. Please remove gas guzzling PHEVs from this incentive. Justin Stinnett
V.Khanh Nguyen	1/6/2023 20:13	Dear IRS, DoE, and Treasuries officers, My name is Khanh Nguyen. I live in Burlingame, California. I don't own any electric vehicle (EV), but I'm looking to buy one in the next 3 years. The Inflation Reduction Act (IRA) has an admirable goal of making the US become a powerhouse in electric vehicle (EV) manufacturing and securing a local supply chain in order to advance the advent of sustainable transport built by American workers. However, with the latest Treasuries and IRS clarification at the end of 2022, it seems clear to me that the IRA will backfire on its main goals: 1. $7500 tax incentive to pure EV, and Hybrid vehicles with battery size >=7.5 kwh. This will actually incentivize big and less efficient Hybrid vehicles (like Jeep Grand Cherokee 4xe with 25 miles of EV range), while penalize pure EV with good range (like Tesla Model Y long range 5 seats, with 330 miles of EV range). More details in the change.org<http://change.org> "fix-the-inflation-reduction-act-ev-tax-credit" petition 2. Allow foreign made EV to get the $7500 tax credit via lease program. Any foreign made cars (such as EV from France, South Korea, Germany, etc) will qualify for the $7500 tax credit, regardless of size, weight, battery capacity, and income limit, as long as the buyer leases the car. This is terrible for the American workers, and incentivizes automakers to seek productions outside of the US, contrary to the goal of US manufacturing of the IRA. I sincerely hope that US government officers will reconsider and update the IRA terms to actually reflect the main goal of sustainable transportation, made by American workers. Best regards, Khanh Nguyen
J B	1/6/2023 20:20	Please simplify the EV tax credit by insuring both the Ford Mach E and all permutations of the Tesla Model Y are qualified as SUVs. They are both all wheel drive and large volume capacity. Requiring an additional row of seats in the Model Y is counterproductive. In essence this RAISES the price of the model most consumers will buy just to get the tax credit. Thanks! The Baty Family
Robin Deyoe	1/6/2023 20:24	Please add my input to the comments you have solicited regarding the Qualified Plug-in Electric Drive Motor Vehicle Credit. Your disqualification off Tesla's Model Y from this credit is blatantly biased. As government employees, you should have the best interests of the American public as a number one priority. The way this credit has been structured penalizes a company who is doing more for the environment and for American leadership in a rapidly evolving technology. Way to go IRS. Do your thing to destroy the environment and help foreign EV manufacturers.
eric.jh.zhou@gmail.com	1/6/2023 20:45	I am writing to express my frustration and disappointment with the new tax incentive for electric vehicles (EVs). It has come to my attention that the incentive includes plug-in hybrids, such as the 22 mpg Jeep Wrangler, but excludes the most popular EV in the world, the Tesla Model Y. I find it hard to understand how a vehicle with such low fuel efficiency could qualify for this incentive while the Model Y, which is a fully electric vehicle, does not. This decision seems arbitrary and unfair, and it has caused me to lose trust in the fairness and impartiality of the incentive program. I urge you to reconsider the eligibility requirements for this incentive, fairly applied to all electrical vehicles that include the Model Y as a qualifying vehicle. As a taxpayer and consumer, I want to see policies that encourage the adoption of fully electric vehicles and truly help reduce our dependence on fossil fuels. Thank you for considering my concerns. Attached are some of the ridiculous examples of the new EV Tax Credit in my opinion. [image.png] Sincerely, Jinhui Zhou

Name	DateTimeReceived	Body.TextBody
David Pollack	1/6/2023 21:01	David Pollack | Redfin | Team Manager david.pollack@redfin.com<mailto:david.pollack@redfin.com> | Tel: 978-886-3324 | MA Broker License # 9564482 150 Royall St., Suite 202 | Canton, MA 02021 Redfin will NEVER email you wire instructions. Find more tips related to wire fraud here.<https://support.redfin.com/hc/en-us/articles/360002545991-Protect-Yourself-Don-t-Let-Wire-Fraud-Ruin-Your-Transaction> On Jan 3, 2023, at 8:40 PM, David Pollack <david.jason.pollack@gmail.com> wrote: The Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Model Y 5 seater is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. What gives?! Smells like corruption <image0.jpeg> <image1.jpeg>
Sean Flynn	1/6/2023 21:11	Hello, I am asking the IRS to consider changing the following guidelines: The Tesla Model Y all-wheel drive, long-range, and performance five-seat variants do not qualify for the tax rebate because their MSRP exceeds the IRS $55,000 threshold. Other SUV's qualified that are similar but weigh more. This does not work if we are trying to make more affection vesicles. The Tesla Model Y with 5 Seats Long Range and Performance should be included. Thank you, Sean Flynn
Libby Hemphill	1/6/2023 21:14	Please consider amending the definition of “SUV” to allow electric vehicles made by American automakers (e.g., Mach E, Lyriq) to be eligible for the tax credit. These vehicles are marketed and used as SUVs, and the IRS definitions are out of step with public understanding and confusing for consumers. Also, it should be just as enticing to buy a fully electric Ford or Cadillac as a hybrid Audi, especially when the fully EV options are even more efficient because they weigh less while carrying the same human and cargo load. Thank you, Libby Hemphill Michigan -- Messages by Libby. Typos by iPhone.
Roxanne T Woel	1/6/2023 21:32	This IRA is an insult to taxpayers The Tesla model Y and the Ford Mach E should not be considered not SUVs b/c they are too light. Lighter means more efficient & is far better for the environment. Hybrids should not qualify. This is a joke. The incentive should be LESS for heavier cars.. and MORE for lighter cars. As a taxpayer I feel this is insulting. Roxanne Woel
Purab Parikh	1/6/2023 21:33	To whom it may concern: I think the TESLA MODEL Y being left off of the IRA tax incentive list is extremely concerning and very disappointing. It is an all electric, very efficient, and fully made in America SUV. This is the very purpose of the IRA and to incentivize purchase of such a vehicle to move towards a clean energy world in a responsible manner. Thank you for your time. Purab Parikh Blue Diamond Inc. purab@bluediamondinc.us T 312.236.2047 C 630.292.5655

Name	DateTimeReceived	Body.TextBody
Ken Yip	1/6/2023 21:40	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Ken Yip
Jake Bokatzian	1/6/2023 21:41	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for your time! Sincerely, Jake Bokatzian Sent from my iPhone
Kentaro Yamada	1/6/2023 21:42	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Kentaro Yamada
Kirsten Pscholka-Gartner	1/6/2023 21:43	I would like to comment on the designation of vehicles as sedans instead of SUVs for purposes of the MSRP cap to qualify for a tax credit under the Inflation Reduction Act. I was planning to purchase a Lincoln Corsair Grand Touring PHEV, which according to Lincoln is an SUV. Likewise, the Mustang Mach-E and Ford Escape PHEV, and 5-Seat Tesla Model Y are also considered SUV's by their manufacturers. Immagine my surprise when the IRS chose to classify all of those vehicles as a sedan, with a $55,000 MSRP cap, instead of classifying them as an SUV with an $80,000 MSRP cap. In the case of the Corsair, the Mach-E and the Model Y, it is virtually impossible to find a vehicle with an MSRP of $55,000 or less. The purpose of the tax credit is to encourage more buyers to adopt EV technology by making it more affordable to do so. Many buyers such as myself, do not want and/or cannot afford a tank-sized SUV; however, it is difficult to find a smaller SUV-style vehicle that complies with all requirements of the IRA and qualifies for the tax credit. I encourage the IRS to broaden the definition of SUV to include smaller crossover-style vehicles, which are considered SUVs by the manufacturers, consumers, and the Department of Energy. Thank you, Kirsten Pscholka-Gartner
Chandra Kanagala	1/6/2023 21:45	TESLA MODEL Y 5 seat Not getting EV credit is UNFAIR and not a good use of my tax money. Please reconsider.

Name	DateTimeReceived	Body.TextBody
logis AC	1/6/2023 21:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Paul Chean
Lupe Chauvin	1/6/2023 21:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Sent from my iPhone
Connor Ische	1/6/2023 21:47	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Connor Ische
Chris Manousselis	1/6/2023 21:49	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal as I have 3 driving age daughters who are each interested in buying an electric vehicle. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Chris Manousselis

Name	DateTimeReceived	Body.TextBody
Kevin Patch	1/6/2023 21:51	Seriously? Your published rules for the IRA law are insane. Is it incompetence or corruption? I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to FULLY include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Kevin Patch
Louis-Thomas Marcoux	1/6/2023 21:51	It’s a shame that the model y is not in the credit and other suv hybride are in there. The Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla car is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range.
Michael Taylor	1/6/2023 21:51	IRS, Simple question... Why doesn't the Tesla Model Y 5 seat version and the Ford Mustang Mach-E SUV's per the EPA and NHTSA who are in the same categories as some of it's equivalent counterparts doesn't qualify for the $7500 tax credit? Sounds like some shady stuff to me! Looking for to your comment. Thanks, Mike Taylor - Concerned Citizen
Michael Ordaz	1/6/2023 21:52	done about this. Thank you, Michael Ordaz
Dave Breen	1/6/2023 21:53	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, David Breen
kaloj3@mail.com	1/6/2023 21:54	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, God fearing Sent using the mail.com mail app

Name	DateTimeReceived	Body.TextBody
Vimonh Chittarath	1/6/2023 21:54	I'm a US Citizen and would like to buy an American-made EV. I don't understand why the Tesla Model Y is not getting a $7,500 tax credit while a Non-American built Hybrids and hybrids are qualified. Why show such anti-American's products? Please do the right thing. Thank you for your attention to this matter. Over 40,000 people are a petition at https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbVl6RVJ5MTVwbmRxbkhjMHd2UEV0bzd4Z3ZYZ3xBQ3Jtc0tueklsUzE5QkdhaTZldVpnS0stM2FFM3B3SHpsQnRBX1RpWDRJdmJfOVAwYzV6WHo5d1VVVTNJSFM2V2VFOGFRdFM4WUVzN3phRWUtSFF6bUk1a2pGd2NKTHhwc3NJY251T2xlOXZ6aWQ3MTRncFplUQ&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Raymond Chittarath
Todd Milsaps	1/6/2023 21:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Additionally, to view how many 10s of thousands of others share this same concern, please consider this petition as plea by all to fix this issue: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 Sincerely, Todd Milsaps Harrison, TN
Justine La	1/6/2023 21:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Justine La (626)221-9508
Dmitry K	1/6/2023 21:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, -- Dmitry Khazhinov

Name	DateTimeReceived	Body.TextBody
Sarah Clark	1/6/2023 21:59	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Sarah Clark
Daniel Sinor	1/6/2023 21:59	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Andres Garcia, We are writing to request your consideration for the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, with a maximum limit of $80,000. The Model Y is a popular family SUV that has been unfairly disqualified based on outdated measures for SUVs. These measures do not accurately reflect the efficiency and consumer benefits of the Model Y. We greatly appreciate your consideration of this matter and hope that the Model Y can be recognized for the innovative and environmentally-conscious vehicle that it is. Sincerely, Daniel Sinor
zma	1/6/2023 22:00	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like

Name	DateTimeReceived	Body.TextBody
zma	1/6/2023 22:00	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, I hope this letter finds you well. I am writing to politely request that the Tesla Model Y 5 seats (Long Range and Performance versions) be considered for the 7500 tax credit. According to the IRS guidelines, the following Tesla Model Y variants are qualified for the 7500 tax credit if their Manufacturer's Suggested Retail Price (MSRP) is under $80000: #1 Tesla Model Y All-Wheel Drive - 7 seat variant (3-rows) #2 Tesla Model Y Long Range - 7 seat variant (3-rows) #3 Tesla Model Y Performance - 7 seat variant (3-rows) However, it appears that #1 and #3 do not exist. The following Tesla Model Y variants are also qualified for the $7,500 tax credit if their MSRP is under $55,000: #4 Tesla Model Y All-Wheel Drive - 5 seat variant (2-rows) #5 Tesla Model Y Long Range - 5 seat variant (2-rows) #6 Tesla Model Y Performance - 5 seat variant (2-rows) However, it appears that #4 does not exist, and #5 and #6 are priced at $65,990 and $69,990, respectively, which may disqualify them from the tax credit. This leaves only #2, the Tesla Model Y Long Range - 7 seat variant (3-rows), as the only qualified variant. We understand that the IRS guidelines currently only allow for the 7 seat variant of the Model Y to qualify for the tax credit. However, we would like
Jorge Quintero	1/6/2023 22:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Jorge Quintero
hery escoto	1/6/2023 22:01	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Hery Escoto https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Champa Manian	1/6/2023 22:01	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Champa Manian
Dog Buddy	1/6/2023 22:02	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to request the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, which has a maximum limit of $80,000. The Model Y is a highly popular and efficient family SUV, yet it is currently disqualified from the tax credit based on outdated measures for SUVs. This is not only contrary to the efficiency of the vehicle, but also to the interests of consumers. It is worth noting that less efficient vehicles with far less electric range are currently qualifying for the tax credit. In addition to its impressive efficiency, the Tesla Model Y is also one of the most American-made electric vehicles on the market. Therefore, granting the tax credit for this vehicle would not only benefit consumers, but also support the American economy. We highly value your consideration of this matter and look forward to your response. Sincerely, Mei
Dog Buddy	1/6/2023 22:02	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to request the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, which has a maximum limit of $80,000. The Model Y is a highly popular and efficient family SUV, yet it is currently disqualified from the tax credit based on outdated measures for SUVs. This is not only contrary to the efficiency of the vehicle, but also to the interests of consumers. It is worth noting that less efficient vehicles with far less electric range are currently qualifying for the tax credit. In addition to its impressive efficiency, the Tesla Model Y is also one of the most American-made electric vehicles on the market. Therefore, granting the tax credit for this vehicle would not only benefit consumers, but also support the American economy. We highly value your consideration of this matter and look forward to your response. Sincerely, Mei
Ed	1/6/2023 22:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Ed Troscianiec

Name	DateTimeReceived	Body.TextBody
Bruce Chang	1/6/2023 22:02	eligible for the $7500 credit, while several popular fully electric SUVs are not eligible. I don't feel like I need to go into details, given the amount of attention already generated. I am simply writing to add my voice to the group who disapproves of how the current criteria doesn't align with the original intent of this tax credit. Ideally, only fully electric vehicles should be eligible for the full tax credit; hybrids should either be denied the credit; or only hybrids with decent efficiency should be considered for a partial credit. You can bet that legacy automakers will take advantage of the current structure and pump out lots of inefficient hybrids to attract customers due to the full credit. See also the change.org<http://change.org> petition: https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbUk4Vk0tLWRnQ2FtT1dTd0RYc0xKRHhQd2JTd3xBQ3Jtc0trNE9tUnBIX1lrTS1nemNHcldSdHJhaUs2c0VXSWJHQWIyT1R5VHpsaWw1cFpOWktOaTRqcTNtTXJKTDhER2h4NHNxdU56S0dIOENpUUF5eVlTa3puY2V6NFpqS2hlWkdPblk3UnNzb3MzZGpFWDQ0dw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> and video summarizing the problem well: https://www.youtube.com/watch?v=OCBJxSFIh0U Thanks, Bruce
James McCarthy	1/6/2023 22:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, James McCarthy
tom brady	1/6/2023 22:03	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to request the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, which has a maximum limit of $80,000. The Model Y is a highly popular and efficient family SUV, yet it is currently disqualified from the tax credit based on outdated measures for SUVs. This is not only contrary to the efficiency of the vehicle, but also to the interests of consumers. It is worth noting that less efficient vehicles with far less electric range are currently qualifying for the tax credit. In addition to its impressive efficiency, the Tesla Model Y is also one of the most American-made electric vehicles on the market. Therefore, granting the tax credit for this vehicle would not only benefit consumers, but also support the American economy. We highly value your consideration of this matter and look forward to your response. Sincerely, Tom
tom brady	1/6/2023 22:03	Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We are writing to request the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit, which has a maximum limit of $80,000. The Model Y is a highly popular and efficient family SUV, yet it is currently disqualified from the tax credit based on outdated measures for SUVs. This is not only contrary to the efficiency of the vehicle, but also to the interests of consumers. It is worth noting that less efficient vehicles with far less electric range are currently qualifying for the tax credit. In addition to its impressive efficiency, the Tesla Model Y is also one of the most American-made electric vehicles on the market. Therefore, granting the tax credit for this vehicle would not only benefit consumers, but also support the American economy. We highly value your consideration of this matter and look forward to your response. Sincerely, Tom

Name	DateTimeReceived	Body.TextBody
Lincoln Shumate	1/6/2023 22:04	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely Lincoln Shumate Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Claude Hammond	1/6/2023 22:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully insentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, William Hammond
Patrick Guidera	1/6/2023 22:05	It's my belief that the inflation reduction Act is broken. I cannot understand why hybrid cars have priority over fully electric cars with this bill. Cars like the model Y or the Mustang Mache have been snubbed and PHEV with dismal MPG are highlighted. This bill has become a burden to the taxpayers and an embarrassment to the American people.
raisoreo	1/6/2023 22:07	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Bruce Marshall
Michael Rhodes	1/6/2023 22:07	To whom it may concern, Regarding the IRA EV Tax credit, why is the IRS ignoring the previous definitions of vehicle types created by agencies like the EPA? Instead of deferring to the past judgment on the classification of vehicles like the Tesla Model Y and the Ford Mustang Mach-E as SUVs, the agency has chosen to draft its own unique and previously unknown system which excludes them. By redefining what these cars are, they are being excluded from qualifying for the credit. Whatever logic the IRS has applied to establish qualification, the entire point of this tax credit is to support American zero emission manufacturing. That goal can't be met by excluding the most popular and most sustainable American EVs from support. The IRS need merely to defer to past EPA judgements to correct this error.
Sayon Majumdar	1/6/2023 22:11	I am an US tax payer, and I do not like the fact the IRS has mislabeled so many EV cars, not as SUVs. This includes the 5 seater Tesla Model Y. Compared to this Jeep Wrangler 5 seater Hybrid and Audi Q5 5 seater Hybrid are classified as SUVs. These cars hence qualify for the $7500 tax credit and the Pure Electric Model Y 5 seater doesn't get the benefit. On top of that the US Environmental Protection Agency and the US National Highway Traffic Safety Administration both classify the 5 seater Model Y as SUVs. I believe these agencies has more expertise in classifying automobiles more accurately. Here is a petition (https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit) that is signed by more than 47000 people(as of time of sending this email), and more people are continuing to sign the petition in protest to this gross oversight. I would request IRS, reconsider their policy and reclassify the Tesla Model Y 5 seater correctly as an SUV. Regards, Sayon Majumdar Milpitas, California

Name	DateTimeReceived	Body.TextBody
Darren Koh	1/6/2023 22:11	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely,
Tom Roskay	1/6/2023 22:12	I'm writing to express my outrage regarding the preposterous current implementation of the IRA EV Tax credit. The currently planned implementation of this credit is grossly unfair in its current form. It provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seat SUV. That model is label as an SUV by the EPA and NHTSA, but not the IRS. The reasoning, though rationally unexplainable, is clearly understood by Americans to be political. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is prudent to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. The egregious classification given to the 5-seat Tesla Model Y SUV is a crystal clear example of the administrations abuse of power in sucking up to the UAW. I can guarantee that I will never purchase a vehicle that is built by UAW labor. NEVER. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program on a rationally equitable basis. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I need not provide specific examples of the ridiculous nature of the current classifications. Many YouTube channels have done so in depth. Thank you for considering my concerns. Sincerely, Tom Roskay
Tony Nguyen	1/6/2023 22:12	Please fix the categorization of the Tesla Model Y 5 seater as an SUV. There should be no question of it being an SUV when other similar cars are categorized the same. Do not let the most successful American automaker be cheated to the fairness of the taxpayers money. Thank you.
Kevin Reiling	1/6/2023 22:12	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Kevin Reiling Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>

Name	DateTimeReceived	Body.TextBody
Charles Ochello	1/6/2023 22:12	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Charles T. Ochello, Sr. 1423 General Pershing St. New Orleans, LA. 70115
The Hermans	1/6/2023 22:12	The 5 seater Telsa Model Y is considered an SUV by NHTSA and EPA, but not IRS. This is incorrect and should be fixed to include Telsa Model Y 5 seater as an SUV to meeting the $85k threshold. Thank you, Carl Herman p.s. There is a petition at this link below where other US citizens, like myself, are not happy with the IRS designation of Telsa Model Y 5 seater as "other" and not as an SUV. petition https://chng.it/SbxtZt2X4d
Dtk	1/6/2023 22:13	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely,
Sam Gray	1/6/2023 22:13	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Sam Gray Cell: 619 246 1206 Email: samgray1@hotmail.com
Kiran Pillai	1/6/2023 22:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Kiran Pillai

Name	DateTimeReceived	Body.TextBody
L. J.	1/6/2023 22:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Laith Jensen
Jeffrey Ng	1/6/2023 22:17	To whom it may concern, I am writing to express my concern by which the current IRA EV Tax credit is being applied. I believe that the current form of the IRA EV Tax credit as it is implemented is unfair as it can be applied to a foreign-built hybrid vehicle but not to an American-made pure electric vehicle such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage clean, environmentally-friendly transportation and to support American jobs. However, I am seeing that in its current form, the credit is being applied to hybrid and foreign-built vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I do not believe it is fair to provide the IRA EV Tax benefits to vehicles that are not fully electric and not built in the United States of America. As a U.S. citizen concerned about the future of the United States, I would hate to see our nation's competitive advantage given away to foreign nations. Tesla is an American company that has made the U.S. a leader in EV manufacturing and is also transforming the world by accelerating us to a sustainable energy future. I whole-heartedly urge that the IRS reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program and to have the Tesla Model Y 5-seater classified as an SUV under $80,000 and therefore be eligible for the IRA EV Tax credit. Thank you for your consideration. Sincerely,
Kate & Peter Loomis & Moon	1/6/2023 22:17	This is a comment on the 2023 EV tax credit based on the new IRA law. The choice of which vehicles have a maximum $55,000 MSRP to be eligible for the tax credit versus which vehicles have a maximum $80,000 MSRP is not well understood. Please publish the specific rules that IRS uses to define SUV/Van/Truck vs Other for purposes of the IRA tax credit so that taxpayers can understand the IRS methodology and vehicle manufacturers can understood how to comply with the IRS rules. Also, when IRS publishes the rules related to EV battery qualifications for tax credits in March 2023, please comply with the letter of the law and explain your decisions clearly. I am a citizen, voter and taxpayer. Thank you. Peter Moon
Fang Lu	1/6/2023 22:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Ethan Fang Lu

Name	DateTimeReceived	Body.TextBody
daD	1/6/2023 22:19	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Kenny 650-391-5234
Sreeja Guha	1/6/2023 22:20	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. There is a petition that has been signed by more that 47000 people regarding the same - https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
NICK MCCONNELL	1/6/2023 22:22	I am to writing to give comment on my concern over the IRS's interpretation of provisions in the EV tax rebate provisions in the IRA law recently passed. I think the IRS is making a big mistake here that will open it to severe ridicule within the country and congress over its illogicality. It has come to my attention that the IRS classification of which vehicles are SUVs is not in synch with the NHTSA nor with the EPA in some circumstances. Currently per the IRS website explaining which vehicles are qualified to receive a tax rebate, neither the Tesla model Y 5 seat configurations not several configurations of the Ford Mustang Mach E will be able to actually have a purchaser qualifyfor a rebate due to a mis-categorization of these vehicles. For some strange reason the IRS is not classifying them as SUVs in all trim configurations of the same vehicle???? This is occurring even though the exact same vehicles might be classified as SUVs when having 7 seats in them instead of five???? This miscategorization then excludes the rebate because the actual price of these vehicles is way above the limit given for their price. However, a VW ID 4 (a foreign owned automaker BTW) in five seat configurations does qualify as an SUV under the IRS illogic?? This is a ludicrous understanding of the intent of the IRA law and has the IRS seemingly blindly following some archaic internal rule that leads to illogically misclassifying these AMERICAN Corporation SUVs. This will create an image problem for the service. Please see the following petition about this very issue and the tens of thousands of people with this same concern: https:/chng.it/SbxtZt2X4d I am writing to ask you to please correct this miscategorization issue, and for the purposes of the IRA tax rebates, I suggest the IRS use the NHTSA classifications as to which vehicles are SUVs and which are not. I have worked in government and know how long it can be to change an internal regulation. Much easier to make the decision to accept the definition of another government office for the specific purposes of these vehicle definitions. :-) Thank you for your time! A concerned citizen and tax payer, Nick McConnell
Jaron Lieu	1/6/2023 22:22	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
Sebby Wood	1/6/2023 22:22	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns.
Chris Ison	1/6/2023 22:23	The 5 seat configuration of Tesla Model Y and Ford Mach E should be eligible for the EV tax credit. Please fox this. Thanks, Chris Ison <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> [SlNFoyveePmRsbH-1600x900-noPad.jpg] Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> Sent from my iPhone
dga47061@verizon.net	1/6/2023 22:23	Dear IRS, Please give ALL TSLA's Model Y the EV $7,500 tax credit. The Model Y is the safest SUV on the planet. If you have another vehicle capable of dropping 250 feet and not kill all their passengers, please let me know. I want my family to be safe, and the Model Y is it. Please help us save cash. Be an American, let's go Green, and reduced or eliminate foreign oil. Remember History, at the very beginning, people did not want cars, they wanted horses, but everyone got over it. New jobs will be created for those that are currently on outdated fields will find another way to make a living. v/r, Gregorio
Marc Melendez	1/6/2023 22:23	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Marc Melendez
McCue, Alan	1/6/2023 22:24	I'd be a very happy dude if the IRA's requirements for an American electric SUV were re-defined to include the electric SUVs that are most desired by Americans! It has been shown that polyaromatic hydrocarbons, such as benzene, are emitted from the tailpipes of vehicles which have been shown to cause cancer. The reduction of aerosol carcinogens is a significantly more important reason to incentivize Americans to purchase battery vehicles than either the performance of the vehicles or their impact on the environment. For the sake of national health, I implore you to reconsider the definition of incentivized vehicles in the Inflation Reduction Act. Thanks for your consideration! Love, Alan McCue
Doug Williams	1/6/2023 22:25	I wish to express my concerns regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. -- Doug Williams 425 530-1042

Name	DateTimeReceived	Body.TextBody
venugopal raghuram	1/6/2023 22:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Venugopal Raguram https://chng.it/4R6PVTbyVt
Tong Qiu	1/6/2023 22:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. It does not make much sense to me that the Tesla Model Y 7 seater qualifies for the credit, while the same model 5 seater does not. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Tong Qiu 2447 Setter Run Lane, State College, PA 16801
Daniel A Schaeffer	1/6/2023 22:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Dan Schaeffer
Evan	1/6/2023 22:32	friendly transportation, I believe that the credit is not fair as it only provides tax benefits to hybrid and foreign-made electric vehicles, while excluding American-made pure electric vehicles like the Tesla Model Y. This not only disadvantages American manufacturers, but it also doesn't fully incentivize the adoption of truly green transportation options. I urge the IRS to include American-made pure electric vehicles in the program and to reconsider the current structure of the credit. By doing so, we can effectively encourage the adoption of environmentally-friendly transportation options and support domestic industries at the same time. - Evan

Name	DateTimeReceived	Body.TextBody
QC	1/6/2023 22:33	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Qiang Cai
Richard Townsend	1/6/2023 22:33	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Richard Townsend
Peter Hsueh	1/6/2023 22:34	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Peter
Kristi Chun	1/6/2023 22:35	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kristi Chun _____ Kristi Chun

Name	DateTimeReceived	Body.TextBody
Huy Pham	1/6/2023 22:37	Dear IRS, I am writing to express my concern about the current IRA EV Tax credit. While I support the goal of encouraging the use of environmentally-friendly vehicles, I do not believe it is fair to exclude American-made pure electric vehicles such as the Tesla Model Y 5 seater from this credit. Providing tax benefits to hybrid and foreign-made electric vehicles while excluding domestic ones disadvantages American companies and does not fully incentivize the adoption of truly green transportation options. I respectfully request that the IRS reconsider the structure of the IRA EV Tax credit to include American-made pure electric vehicles. By doing so, we can not only encourage the adoption of environmentally-friendly transportation options but also support the growth of domestic industries. Thank you for considering my concerns. Sincerely, Huy Pham Sent from my iPhone
P M	1/6/2023 22:38	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Porter Mills San Francisco, CA 94117 415.728.3317
Michael Diol	1/6/2023 22:38	I petition to have the Tesla model Y 5 seat and Ford MachE eligible for the $7500 tax credit. Sent from my iPhone
Michael Diol	1/6/2023 22:40	I petition to have the Tesla model Y 5 seat and Ford MachE eligible for the $7500 tax credit.
John Merritt	1/6/2023 22:40	$7500 tax credit for arbitrary reasons. The 7-seat Model-Y does qualify for the credit which makes no sense since the Model-Y is not a minivan and what determines a SUV is not the number of seats. Simply because a EV design is weight efficient, should not disqualify the vehicle for the IRA Tax credit. Please reconsider the criteria and allow the Tesla Model-Y 5-seat and Ford Mustang Mach-E to qualify for the $7500 tax credit. Regards, John Merritt Arlinton VA
Darrick Smith	1/6/2023 22:40	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: 0 Thank you for considering my concerns. Sincerely, Darrick Smith

Name	DateTimeReceived	Body.TextBody
Nizar D.	1/6/2023 22:40	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I can't see any reason you classify such a vehicle as "other", causing its price ceiling for eligibility to be $55,000 instead of $80,000 and get the 7 seater is classified as an SUV. There are numerous vehicles that are no larger or roomier than the Model Y 5 seater which much inferior efficiency or worse yet with a gasoline powertrain, that qualify for the EV tax credit. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. The example of the Tesla Model Y 5 seater not being classified as "suv" happens to be the best selling EV currently, and ever, in the United States, and it is not sensible to disqualify it based on its current lowest configuration price not being under $55,000. Thank you for considering my concerns. Sincerely, Nizar
Gordon Pitt	1/6/2023 22:41	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
daniel armstrong	1/6/2023 22:41	I am writing to express my concern regarding the current IRA EV Tax credit. It makes no sense in its current form, pure EV SUV's are getting skipped from the credit and cars that continue to pollute are getting the credit… I was looking at getting a Tesla Model Y this year since we just got solar at our house but the lack of this tax credit has made it so I will be forced to buy a non EV for my next car. You should be ashamed of yourselves. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by hundreds of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
nicolas william santafe	1/6/2023 22:42	Hello, Please correct the eligibility of the model Y to be able to take advantage of the tax credit. The reasons for its exclusion make no sense and are a stain on your future image. Kind regards

Name	DateTimeReceived	Body.TextBody
Tim Clifton	1/6/2023 22:42	language. This American-built, battery-Electric vehicle is cont considered an SUV, and thereby qualify for the $80K price cap for the EV credit but the following do: 1. Audi Q5 Hybrid , built in MEXICO and has a GASOLINE engine 2. Jeep Wrangler 4Xe Hybrid with a Gasoline engine. Both the Jeep and audi get approximately 20 miles of electric range while the Tesla Model Y 5 seater gets 330 miles of range, but does not qualify as an SUV like the audi and Jeep do. This must be rectified. The IRS language should promote the transition to clean and renewable energy and not reward the purchase of gasoline cars with MINIMAL electric capability or that are not built in the U.S. I’ve signed the following petition and have asked all friends/family to as well: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8
human	1/6/2023 22:43	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jay
Michael K	1/6/2023 22:44	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Michael Krejci 8164018917
Joe Batton	1/6/2023 22:44	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Joel Batton

Name	DateTimeReceived	Body.TextBody
Murali Krishna	1/6/2023 22:44	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Juan Felipe Cabrera Badillo	1/6/2023 22:45	Hello, Through this message I want to express my disagreement with the exclusion of the "Ford Mach E" and the "Tesla Model Y" from the new "EV tax credit" program. It seems incredible to me that an Audi (German brand) built in (Mexico) with a combustion engine is eligible for a EV credit and not a Tesla (American brand) which is 100% EV, made in (Texas). We need to support the companies that contribute to humanity with their products because that is what makes a better future for all. These companies will maintain the advantage that the United States has vs the entire world, the same advantage that companies like Apple, Amazon and Microsoft have contributed to the United States. Thank you
Jerry Faulk	1/6/2023 22:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, JFaulk
Ramesh T	1/6/2023 22:45	I was not happy for the Tesla Model Y 5 seat is not qualify for EV rebate of $7500. Though it is not qualified as per IRS category of SUV, It is registered as an SUV and recognized by NHTSA and EPA. Please correct the IRA - CLEAN vehicle credits to include the Tesla Model Y 5 Seat with MSRP limit of $80000 to consider for EV rebate, before this issue gets worse. Here are a few facts to justify Tesla Model Y (5-seaters) being the most eligible car than any other. 1. Tesla Model Y is the Cleanest car (under SUV category by most, pure electric, unfortunately not by IRS definition) 2. Tesla Model Y is the most popular and best-selling car in the world. 3. Tesla Model Y is the most energy-efficient car. 4. Tesla Model Y is the safest car in the world. 5. Tesla Model Y is Made in America Please note IRS definition of SUV may be valid for Gas cars in pre-2000, but with EVs and technical advancements, this definition needs to be changed for the betterment of humanity. Please consider the following to change your criteria for SUV 1. Being heavier is less energy efficient (over 6000 lb, this is against the principle of the legislation for Clean vehicle credit) 2. Having more ground clearance is less safe for car passengers (Please don't encourage unsafe cars). We still believe in your reputation and expecting IRS is going to fix it ASAP. Yours Sincerely, Ramesh Tallapragada

Name	DateTimeReceived	Body.TextBody
D RO	1/6/2023 22:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Oxborrow
Chris Cessna	1/6/2023 22:46	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Christopher Cessna
Robert Figueroa	1/6/2023 22:46	This comment is for OMB Number: 1545-2137. I would like to request that the government review and update the rules for the IRA EV tax credit to allow all electric vehicles during the initial first few years. Adding confusing restrictions on production countries will deter people from choosing an EV. I also think the cap on regular cars should be a little higher since most EV’s are expensive. The model Y does not meet any of the criteria but is one of the best selling EV’s. Thank You Robert Figueroa 13953 Panay Way Marina del Rey, CA 90292
David Alton	1/6/2023 22:46	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Alton

Name	DateTimeReceived	Body.TextBody
Code Universe	1/6/2023 22:49	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Marc	1/6/2023 22:49	I am writing to express my extreme concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. …To be clear, I want my tax dollars to do everything possible to incentivize AMERICAN-MADE EVs .. not foreign-made hybrids. I want my tax dollars to help create American manufacturing jobs, and I want to help transition to American clean energy .. foreign-built hybrids simply do not do any of those things, so I’m at a complete loss as to why American tax dollars would be used to support foreign-built hybrids... I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Marc Sterling
Derek Flockhart	1/6/2023 22:49	I fully support the intent of the IRA bill but am very surprised to see that the IRS does not classify the Tesla Model Y 5 seater SUV as something other than an SUV. Please make this change so that this very efficient vehicle is properly classed as an SUV. Many thanks, Derek Flockhart (US Citizen and tax payer) Sent from my iPad
Keyred Man	1/6/2023 22:50	I am writing to express my concern about the current IRA EV Tax Credit. While I support the goal of promoting the use of environmentally-friendly transportation, I believe that the credit is unfairly structured. It currently provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles like the Tesla Model Y. This exclusion not only disadvantages American-made EVs, but it also does not effectively encourage the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax Credit and include American-made pure electric vehicles in the program. By doing this, we can truly promote the use of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I hope that my concerns will be taken into consideration and that changes will be made to the IRA EV Tax Credit. Sincerely, Derek Newman
Ollikk Ikk	1/6/2023 22:52	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ollick K.

Name	DateTimeReceived	Body.TextBody
Kurt Loomans	1/6/2023 22:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kurt Loomans
Arun Koul	1/6/2023 22:54	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Arun Koul 415-806-8916 Sent from my iPhone
Francisco Arnaudo	1/6/2023 22:55	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model (5 seat version). I believe that this car should be included for a number of reasons, the most important of which is its exceptional efficiency and range. The Model boasts a range of up to 326 miles on a single charge, making it one of the most efficient electric vehicles on the market. This not only makes ita practical choice for everyday use, but also helps to reduce our reliance on fossil fuels and combat climate change. In addition to its impressive efficiency, the Model Y is also a safe and reliable vehicle. It has received a 5-star safety rating from the National Highway Traffic Safety Administration, and has been praised for its advanced driver assistance systems and sturdy build quality. I understand that the decision to include vehicle on the IRA tax credit list is a complex one, and respect the thought and care that goes into making these decisions. However, strongly believe that the Tesla ModelY 5 seater is a vehicle that deserves to be recognized for its efficiency, range, and overall quality. would greatly appreciate it if you could consider adding it to the list. If the Model Y is not added to the list, I would be grateful if you could provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration. Sincerely, Francisco

Name	DateTimeReceived	Body.TextBody
Ahmad Zafar	1/6/2023 22:56	Dear Elected Officials, As a concerned citizen, I am writing to bring to your attention the unfairness of the current IRA EV Tax credit. It is disheartening to see that this credit provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I believe in the goal of encouraging the use of environmentally-friendly transportation, and I support the IRA EV Tax credit for this purpose. However, it is not fair to provide tax benefits to vehicles that are not fully electric and not made in the United States. This not only disadvantages American-made EVs, it also fails to fully incentivize the adoption of truly green transportation options. I urge you to take action and support the IRS in reconsidering the current structure of the IRA EV Tax credit. By including American-made pure electric vehicles in this program, we can truly promote the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I have included a link to a petition, signed by tens of thousands of Americans who share my concerns: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit As a representative of your constituents, I hope you will give this issue the consideration it deserves.
Abraham W.	1/6/2023 22:56	Please ensure that the five seat Tesla model Y gets the $7500 tax credit. It is a very American car, and beats any other electric vehicle out there, and is worthy of a tax credit. I firmly believe if you allow this vehicle to get a tax credit that you will accomplish your goal of having more electric vehicles on the road. Thanks, A. White
Arun Koul	1/6/2023 22:58	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bharti Koul 209-612-1470 Sent from my iPhone
Eugene How	1/6/2023 23:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Eugene How

Name	DateTimeReceived	Body.TextBody
Timothy Moy	1/6/2023 23:01	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tim Moy
Brandon Scott	1/6/2023 23:01	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Brandon Ray Scott Proud owner of an American made Tesla Model 3
John Nichols	1/6/2023 23:01	Mr. Garcia, I am writing to request that the IRS reconsider the classification of the Cadillac Lyriq vehicle as an SUV to qualify for the IRA tax credit cap of $80,000 vs the current $55,000 cap imposed as an "other vehicle", i.e., non-SUV, truck, or van. The Cadillac Lyriq meets all the logical criteria to be considered an SUV. It has the size and functionality of a traditional SUV and is already categorized as such by the Environmental Protection Agency (EPA). The Cadillac Lyriq is a highly efficient, American made electric vehicle, which aligns with the IRS goal of promoting the use of cleaner and more sustainable transportation options exercised through the Inflation Reduction Act (IRA). In comparison, the compact Ford Escape PHEV is classified as an SUV while the larger, roomier, and heavier (5688 lbs vs 3904 lbs) Cadillac Lyriq is not. Why? Similarly, the foreign-make Volkswagen ID.4 AWD models qualify as an SUV but not the American branded Cadillac Lyriq which is also available in AWD form. Again, why? I sincerely hope you will take this request into consideration and reclassify the Cadillac Lyriq as an SUV so that it may quality for the full tax credit available to other EV SUV's in its class. Thank you for your time.
Bill Bayer	1/6/2023 23:04	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bill Bayer Linden, TN USA

Name	DateTimeReceived	Body.TextBody
Chris Stepanian	1/6/2023 23:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns and possibly not being 100% corrupt. Sincerely,
Alex B	1/6/2023 23:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Alex Baroya
Marc Sterling	1/6/2023 23:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. …The $7,500 credit should go to American-Made EVs for two simple reasons: 1) create American jobs. 2) hasten a Future in which America can be energy-independent for national security purposes… Giving $7,500 of my tax dollars to Foreign-built hybrids does nothing to further either of those worthy goals. And saying a 5-seat model Y is not an SUV but a 7 seat model Y is an SUV is laughable - for shame. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Marc Sterling Licensed Real Estate Salesperson | REBNY m: 917-651-3453

Name	DateTimeReceived	Body.TextBody
Marc Sterling	1/6/2023 23:09	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. Let me be clear: I do not want $7,500 of my tax dollars going to foreign-built hybrids - that does NOTHING for American manufacturing; that does NOTHING for American energy independence and American national security. It’s incredibly simple: I want my $7,500 to go towards incentivizing American jobs and American energy independence. And that means the Jeep Wrangler Hybrid (20 mpg) should never receive a $7,500 tax credit, while a Tesla Model Y however many seats should always receive a $7,500 tax credit. This is obvious stuff. Please fix this. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Marc Sterling
Jared Cone	1/6/2023 23:10	inefficient hybrid vehicles such as the Jeep Wrangler 4XE instead of purchasing more efficient pure-electric vehicles such as the Tesla Model Y. I think this goes against the spirit of the bill which is supposed to reduce our dependence on fossil fuels. Some points against hybrid vehicles: * Hybrid vehicles are inefficient both in electricity consumption and gas consumption due to the extra weight and complexity of having two drive trains. * Studies have shown hybrid vehicle owners are very bad at remembering to charge their vehicle, so they end up mostly using it as a gas car that's lugging around a bunch of extra weight. * Companies may issue hybrid cars to employees in an effort to "be green", but they don't compensate employees for money spent charging the vehicle at home, so employees don't charge them. The IRA EV Tax credit should be remodeled to encourage purchasing efficient all-electric vehicles instead of inefficient hybrid vehicles. Reducing our consumption of fossil fuels is important for our climate, our economy, and our national security. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for your consideration. Sincerely, Christopher Jared Cone Jr Flagstaff, AZ
Jennifer Smith	1/6/2023 23:10	RA EV Tax Credit Email for IRS To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: Thank you for considering my concerns. Sincerely, Darrick Smith

Name	DateTimeReceived	Body.TextBody
John Melendez	1/6/2023 23:11	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, John Melendez
Jennifer Smith	1/6/2023 23:14	Sent from my iPad Begin forwarded message: From: Jennifer Smith <JLSMITH5124@gmail.com> Date: January 6, 2023 at 8:10:39 PM PST To: pra.comments@irs.gov Subject: OMB Control No. 1545-2137 RA EV Tax Credit Email for IRS To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time.
Dillon Loomis	1/6/2023 23:14	Monday-Friday. What the IRS has decided to do in terms of classifying the 5-seat Tesla Model Y is absurd and frankly embarrassing for our US Government. The Jeep Wrangler 4XE Hybrid that gets 21 miles of electric range *IS* eligible for a $7,500 EV Tax Credit but the 5 seat Tesla Model Y that gets > 300 miles of electric range is somehow not eligible because the IRS has chosen to classify it as "other" meaning it's subject to the $55k cap. Tesla is the most American made vehicle in America single-handedly leading the EV revolution and our government continues to disrespect them and their 110k+ employees by not mentioning Tesla and looking for ways to stifle their growth. Please stop. It's embarrassing for any informed citizen of the US. Best, Dillon

Name	DateTimeReceived	Body.TextBody
Marc Sterling	1/6/2023 23:14	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. …there is no universe in which a foreign-built hybrid getting 23 mpg should receive $7,500 of my tax dollars, While an American-built EV whether it has 5 seats or 7 seats should not. My $7,500 should go directly to American-made EVs not foreign-made hybrids. This will create American jobs. This will make America Energy-independent from foreign adversaries and have a profound effect on our national security. Fix this: $7,500 to American-made EVs no matter how many seats, not foreign-made hybrids… I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Jonna Melendez	1/6/2023 23:14	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Jonna Melendez
Anthony Scala	1/6/2023 23:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Anthony Scala

Name	DateTimeReceived	Body.TextBody
Joe K	1/6/2023 23:18	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Joseph Kutz Temple, Texas
Brian Wagner	1/6/2023 23:18	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -Brian Wagner
stuey collins	1/6/2023 23:19	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe it is fair to provide tax benefits to vehicles that are not fully electric and not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries simultaneously. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns, Sincerely, Stuart Collins

Name	DateTimeReceived	Body.TextBody
Marcio Souza	1/6/2023 23:20	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -- Marcio Souza U.S. Citizen Proud owner of two Teslas!
Marc Sterling	1/6/2023 23:21	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. …I want my $7,500 tax dollars to go to American-made EVs, not foreign-made hybrids. 2 simple reasons: I want to help create American jobs, not foreign jobs. And I want to help make America Energy-independent as swiftly as possible for the sake of our national security. It's that simple. I do not care how many seats the EV has. The Model Y is an American-made fully-electric SUV according to the EPA. I do not understand why 5 seats or 7 seats in the SAME car makes a difference to receiving or not receiving the tax credit. I also do not understand why you would give $7,500 of my tax dollars to hybrids made in Canada or Mexico when this does NOTHING for American manufacturing jobs and NOTHING for American energy independence AND NATIONAL SECURITY… -Fix This. American-Made EVs should receive the $7,500 credit, not foreign-made hybrids. Fix This.- I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> [https://s.yimg.com/nq/storm/assets/enhancrV2/23/logos/change.png] Sign the Petition
Anthony James Smith	1/6/2023 23:21	The Tesla Model Y has to qualify for the tax credit, it's the most efficient car in the world. A. J. Smith.
jspan10	1/6/2023 23:22	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Johnny

Name	DateTimeReceived	Body.TextBody
Camelia Kwok	1/6/2023 23:22	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit [https://assets.change.org/photos/1/nf/oy/SlNFoyveePmRsbH-1600x900-noPad.jpg?1672607150]<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> Fix the Inflation Reduction Act EV Tax Credit - change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by www.change.org The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles.
Marshall Wiseman	1/6/2023 23:22	No hybrids please and fix the Tesla model Y thing!!!! Marshall Wiseman
Ryan Rogers	1/6/2023 23:23	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ryan S. Rogers
Moojan Khazra	1/6/2023 23:26	It does not make sense for Tesla model Y 5 seater not to qualify for the tax incentive where a Jeep wrangler does. Please reevaluate outdated definition of SUV so Model Y is included so it can get the 7500 tax credit. Moojan Khazra
lyndon mayer	1/6/2023 23:29	Dear Internal Revenue Service, I am writing to express my deep disappointment and frustration that the Tesla Model Y is not eligible for the $7,500 tax credit. I was planning to purchase this vehicle in the near future and was relying on the tax credit as an important factor in my decision-making process. I had done my research and believed that the Model Y qualified for the credit, only to learn that it does not. I understand that the credit is only available for SUV's with a manufacturer's suggested retail price (MSRP) of less than $80,000. However, I believe that the Model Y should be eligible for the credit because it is a highly fuel-efficient electric vehicle that offers numerous environmental benefits. It is perplexing to me that other SUV's that are not electric and do not offer the same environmental benefits are eligible for the credit, while the Model Y is excluded. It makes no logical sense that a fully electric SUV like the Model Y would be excluded from the credit. I am concerned that the decision to exclude the Model Y from the tax credit may be politically motivated. For example, many vehicles that qualify for the credit that are less efficient and not fully electric come from companies with unionized workers, which are favored by the Biden administration. Additionally, the IRS is claiming that the Model Y is not classified as an SUV, even though the 7-seat variant is eligible for the credit. This would imply that the IRS only deems 7-seat vehicles as SUVs, while other manufacturers' 5-seat SUVs are eligible for the credit. This seems arbitrary, unfair and mildly suspicious. I urge the IRS to reconsider its decision and make the Model Y eligible for the tax credit. I believe that this would not only benefit individuals like myself who are interested in purchasing the Model Y, but it would also encourage more people to consider electric vehicles as a viable transportation option. Thank you for your attention to this matter.

Name	DateTimeReceived	Body.TextBody
S. V. Mejia	1/6/2023 23:30	The current designation of which vehicles qualify as SUVs for purposes of a tax rebate seem inconsistent at best. Please note this petition that has 48K signatures on it: https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbG9DNGdCUFpYVVRfTlRRQnJlTnpBTkp0WmgxUXxBQ3Jtc0tsZkRKeVVHVDdOM2dTU25ySElVSFhNeWItLWlFb2hnZE94NXJXTVlxWGdIMVBlX3ZEY1VXcGFEWVFES200SUh1ckxlTlplR2N2ZkgtREJBT3hDWWlzSnUycWlRZzZuQzN2LW84TVdvSGlSVllZeXJxSQ&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Thank you! Santiago V. Mejia -- ---------- S. V. Mejia
bwdelisle	1/6/2023 23:33	To whom it may concern, I am outraged as an American tax payer that the Model Y Tesla made in the US and the top all-EV in sales is being denied the Tax credit while a hybrid Audi running on gas made in Mexico is getting it. This is patently unfair and needs to be immediately revised and granted the tax exemption. Ben DeLisle
Will Swoveland	1/6/2023 23:33	IRS, The decision to award a $7500 EV credit per the IRA to non-US companies is a waste of taxpayer money. Furthermore, the decision to exclude the Tesla Model Y 5 seat version and certain Ford Mach E trims, both ACTUAL EV's, while including NON-EV's like the Jeep, Audi, and more, is beyond rational comprehension. What are you people thinking? Stop wasting my money, and stop giving my money to non-US companies. Start using common sense and logic. William E Swoveland II TAXPAYER Sent from my iPhone
Xiaoyong Li	1/6/2023 23:37	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Xiaoyong Li
Max Hergenrother	1/6/2023 23:41	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Max Hergenrother Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
D.Matthes	1/6/2023 23:47	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Matthes
Lou Montuoro	1/6/2023 23:48	To whom it may concern, Please listen to my concern regarding the current IRA EV Tax credit. This credit is unfair in its current form, as it provides tax benefits to hybrid (and non USA built electric vehicles) and excludes American-made full electric vehicles like the Tesla Model Y 5 seater. Why is this? It is not correct to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This disadvantages American-made EVs and I ask the IRS to reconsider the current structure of the IRA EV Tax credit to include American-made pure electric vehicles in this program. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lou Montuoro
Kenny Votava	1/6/2023 23:48	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kenny Votava
Mathieu Selvon	1/6/2023 23:50	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mathieu

Name	DateTimeReceived	Body.TextBody
Trevor McAllister	1/6/2023 23:50	To whom it may concern, I am writing because I find it very suspicious that the best selling pure EV in the country is excluded from the SUV category and relegated to the "Other" category. I am of course speaking of the Tesla Model Y 5 seat configured SUV. If the government really wants to transition to clean energy then it should stop playing politics. I absolutely will not support an administration that blatantly tries to stack the deck. In other words, we know what you are doing. I will no longer support democrats politically if this administration continues to attack the company that is trying to save our future. Sincerely, someone who notices
G Graetz	1/6/2023 23:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Gregg Graetz Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows [https://s-install.avcdn.net/ipm/preview/icons/icon-envelope-tick-green-avg-v1.png]<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient> Virus-free.www.avg.com<http://www.avg.com/email-signature?utm_medium=email&utm_source=link&utm_campaign=sig-
Dan Oudsema	1/6/2023 23:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Daniel W. Oudsema
yadalda	1/6/2023 23:59	Good morning, regarding the $7500 tax credit. please omit gas burning engines and allow only actual green vehicles. the Tesla Model Y is a car i am not going to buy, but if someone is to get a discount it should be that one; not a garbage jeep or audi. the minimum battery size should be the exclusive determining factor. my personal car budget is much smaller but I do pay quite a bit in taxes and actually I am owed money from the IRS due to overpayment. if this rule isnt modified to be fair, it will leave a permanent mark in my memory for future election and budgeting and political sway from my end going forward. no one loves the IRS we all put up with it and it doesn't rank high as an item of interest when voting, i imagine that is an optimal outcome in comparison to cutting and reducing the IRS into obscurity. thank you David in the last 3 years ive paid 10x my new cars value in taxes and more then a model Y tesla. im not making comment on Military or foreign aid or any other outstanding issue. there is a lot i do not agree with. I represent my surroundings and sphere of influence in this matter, and i will make sure my
Wake Rowing	1/6/2023 23:59	Please do not try and make new definitions of an SUV. Please use EPA or NHTSA definitions of an SUV. thanks -steven

Name	DateTimeReceived	Body.TextBody
Luke Grady	1/7/2023 0:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely Maurice Luke Grady
Scott Martin	1/7/2023 0:03	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Scott Martin
Zak Codington	1/7/2023 0:04	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Zak Codington Watertown, MA
Sami Abbay	1/7/2023 0:04	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Samuel Abbay

Name	DateTimeReceived	Body.TextBody
Olivier M	1/7/2023 0:05	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Tommy Tran	1/7/2023 0:07	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Daniel	1/7/2023 0:08	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit. Thank you for considering my concerns. Sincerely, Dan

Name	DateTimeReceived	Body.TextBody
Brandon Blango	1/7/2023 0:13	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding 100% American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. V/r, Brandon Blango
Brandon Monk	1/7/2023 0:14	Hello, Please review the classification of the Tesla model Y 5-seat configuration in regards to the $7500 tax incentive. I know this is a complex issue but from the perspective of a tax payer this seems like just poor execution of the tax incentive and what qualifies (per IRS) considering there are hybrid gas guzzler vehicles (ie Jeep Wrangler) that are qualifying for the credit (and obviously are not what this bill was meant to promote) yet this vehicle does not. As far as I understand the reason it is not qualifying is that the 5 seat configuration is it being classified as an SUV therefore is held to the $55k limit instead of the $80k that would be the limit price for an SUV. EPA considers this to be an SUV so it really should be. I am choosing to get the model 3 (when really the model Y 5-seat would have been our preference) due to the tax incentive making it a deciding factor. I’m sure it’s obviously not fair and I hope this will be fixed soon but I just feel I should speak up in case others are not. Thank you!
James Yates	1/7/2023 0:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James Yates
Robert Tolleson	1/7/2023 0:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Robert Tolleson 916-868-9712

Name	DateTimeReceived	Body.TextBody
david burrows	1/7/2023 0:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Burrows
Tnsupramk-Gmail	1/7/2023 0:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tuan Nguyen Sent from my iPhone
Kola Oyedele	1/7/2023 0:19	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kola Oyedele Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Mike AbiEzzi	1/7/2023 0:21	Dear IRS, I am writing to bring to your attention my concerns about the Electric Vehicle (EV) tax credit. While the credit is intended to support the adoption of electric vehicles and strengthen energy independence in the United States, I believe it is being compromised by the inclusion of hybrid vehicles with small batteries that still rely on foreign energy sources. Additionally, I believe that the $80,000 cap limit for the credit is harming domestic players in the field, specifically Tesla and Ford, as their 5 seat SUVs do not qualify for the credit. I strongly urge the IRS to reconsider the criteria for the EV tax credit and to ensure that it is supporting the development and adoption of truly electric vehicles, rather than hybrids that contribute to our reliance on foreign energy sources. Furthermore, I believe that the cap limit should be revised to include 5 seat SUVs from domestic manufacturers such as Tesla and Ford, in order to support the growth and success of these companies. I hope that the IRS will take my concerns into consideration and work to improve the effectiveness of the EV tax credit in achieving its intended goals. Sincerely, Mike AbiEzzi
Angel Gabuni	1/7/2023 0:24	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Angel Gabuni
chengwei zhang	1/7/2023 0:26	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
Kelsey NaPier	1/7/2023 0:27	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kelsey NaPier <https://chng.it/GXxwtNtQsj> [SlNFoyveePmRsbH-1600x900-noPad.jpg] Can you spare a minute to help this campaign?<https://chng.it/GXxwtNtQsj> chng.it<https://chng.it/GXxwtNtQsj>
Armando Malinis	1/7/2023 0:33	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Armando
Paul Murdoch	1/7/2023 0:34	To whom this may concern, I'm an American tax payer and are disgusted at the current configuration of the EV tax credit, preventing the Tesla model Y 5 seat configuration being eligible for the $7,500 2023 EV tax credit. It is clear this vehicle should be eligible considering NHTSA and EPA consider this vehicle a fully electric SUV, I will therefore refuse to purchase any new vehicle until this decision is corrected. Yours Sincerely, Paul Murdoch
Simeon Gordon	1/7/2023 0:35	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Simeon Gordon

Name	DateTimeReceived	Body.TextBody
Jeffrey Chen	1/7/2023 0:40	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jeffrey
Ivan Ramirez	1/7/2023 0:41	It is hard to get things right the first time. Mistakes happen. But what the IRS has released as guidelines for what does and doesn't qualify as an EV tax credit is disastrously so stupid, anyone can see that no mistake was made. It was undeniable incompetence. Let's outline what EV tax credits are meant to do: get Americans to purchase American made, battery operated, and efficient cars that are good for the environment and good for America. In no world should a fully electric car, American made, from an American company not receive the full benefits of an EV tax credit but a 5% electric and 95% gas car assembled in Mexico car receive full benefits of an EV tax credit. How is it in 2023 that Audi, a German company, benefits more from an American law than Tesla, a fully American company, does. Explain to the taxpayers how a 5 seat Model Y is not an SUV but a 7 seat, same exact dimension vehicle, Model Y magically is an SUV? How is a simple trim difference in the Mustang Mach E yes an SUV in one trim but NOT an SUV in another? As the petition to change the EV tax credit grows, so should the outrage toward the maker of this IRS initial guidelines list grow. I mean how can we hope to be the best country in the world with such laughle stumbles like this. Do better IRS. Clean up this mess. Make an EV, like American company Tesla's Model Y, benefit from the American law it is designed to exemplify and stop giving these absolute trash Gas powered hybrid mockery vehicles like the Jeep Wrangler and Audi any leniency they do NOT deserve. Signing off, A pissed off taxpayer.
Ivan Ramirez	1/7/2023 0:42	It is hard to get things right the first time. Mistakes happen. But what the IRS has released as guidelines for what does and doesn't qualify as an EV tax credit is disastrously so stupid, anyone can see that no mistake was made. It was undeniable incompetence. Let's outline what EV tax credits are meant to do: get Americans to purchase American made, battery operated, and efficient cars that are good for the environment and good for America. In no world should a fully electric car, American made, from an American company not receive the full benefits of an EV tax credit but a 5% electric and 95% gas car assembled in Mexico car receive full benefits of an EV tax credit. How is it in 2023 that Audi, a German company, benefits more from an American law than Tesla, a fully American company, does. Explain to the taxpayers how a 5 seat Model Y is not an SUV but a 7 seat, same exact dimension vehicle, Model Y magically is an SUV? How is a simple trim difference in the Mustang Mach E yes an SUV in one trim but NOT an SUV in another? As the petition to change the EV tax credit grows, so should the outrage toward the maker of this IRS initial guidelines list grow. I mean how can we hope to be the best country in the world with such laughle stumbles like this. Do better IRS. Clean up this mess. Make an EV, like American company Tesla's Model Y, benefit from the American law it is designed to exemplify and stop giving these absolute trash Gas powered hybrid mockery vehicles like the Jeep Wrangler and Audi any leniency they do NOT deserve. Signing off, A pissed off taxpayer.
CJJ JR	1/7/2023 0:44	Please reconsider the eligibility of the Tesla Model Y with 5-seats for the $7500 tax credit since it’s the exact same SUV as its 7-seat derivative which qualifies! It is beyond comprehension as to why this model does not qualify since the only difference is the unusable 3rd row jump seat. The 5-seat version provides more utility in any case and is easily more deserving than the gas hybrids that qualify for the full credit. The fact that this Model Y, which is set to become the best selling car of any kind, was excluded reinforces the perception that the government is biased towards the non-unionized Tesla and is in the business of “picking winners” by putting big brothers thumb on the scale! Cut the crap! Sincerely, Calvin Jackson

Name	DateTimeReceived	Body.TextBody
sfarmer0726@yahoo.com	1/7/2023 0:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Stephen Farmer Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
channel21060	1/7/2023 0:50	https://chng.it/P4fySWJj7Z Please include actual 100% electric made in America Tesla Model Y with 5 seat configuration. This is just ludicrous.
Mark Das	1/7/2023 0:55	As a tax paying citizen, I am confused and concerned on how cars that are hybrid (and not fully EV) built in Mexico are able get the credit, whereas the 5 seat Tesla Model Y, which is 1) built near where I live in Fremont, CA, 2) is US made (obviously), 3) is pure EV, and 4) is categorized as an SUV by the EPA and NHTSA does not qualify because the IRS arbitrarily decided to label it as a non-SUV and, so is under the 55k cap instead of the 80k cap. To be clear, I am *not* planning on buying an EV in the near future, so I'm not asking to benefit my future self. I am, however, concerned that it seems like politics is getting in the way of a policy supposedly designed to move us away from continued oil dependence. I get it, Musk can be a jerk. But if the environment and foreign oil independence is truly as big as a concern as is being made (and I believe it is), then I think the best course of action, the most consistent course of action, and the most mature course of action is to ignore his inane tweets and include the 5 seat model Y. -Mark Das
Vincent Villeneuve	1/7/2023 1:00	Hi. Please include real electric cars in the IRA. (ford Mach-e and Tesla model Y) Those plug in hybrids are of no use! Thanks!
Charles George	1/7/2023 1:08	IRS definition and classification of an SUV should be totally consistent with EPA and NHTSA definitions and classifications of an SUV with regard to application of the $7500 IRA tax credit. Regards Charles George Cedar Park, Texas
Dylan Karlok	1/7/2023 1:09	I have concerns on the consistency of the qualifications for the EV tax credit proposed by the IRS. There are inconsistencies in the qualifications that need to be addressed so all automakers are evaluated equally. Specifically, vehicle classification (ex. sedan vs SUV) should not be dictated by how many seats are in the vehicle. The number of seats does not change the size or footprint of the vehicle and therefor should not affect its classification. There are also vehicles that do qualify for the credit that don't require this addition to be considered an SUV. This comment is toward the all electric 300 mile range Model Y (2 row option) which as of now does not receive any federal credit but a gas powered Jeep that has LESS cargo space and goes 21 miles on a charge qualifies for the full credit. I am the owner of a Model Y and took delivery before the credit as it fit my needs for when I was looking for a vehicle. It fit my needs because it is an SUV. On my registration slip from DMV (a government agency) it states that the vehicle I own and drive daily is classified as an SUV. This vehicle is a Model Y long range 2 rows. Please reconsider your requirements to be fair toward all options available to the consumer with the intention of the EV tax credit in mind. Thank you for your consideration. Dylan Karlok

Name	DateTimeReceived	Body.TextBody
JK	1/7/2023 1:13	As an American taxpayer and a Tesla owner of 4 years I am outraged that you would allow an EV tax credit for a "hybrid" vehicle which uses FOSSIL FUELS and is not a true electric vehicle, but not for an all-electric vehicle such as the Tesla Model Y. I request that you re-evaluate the Qualified Plug-in Electric Drive Motor Vehicle Credit and give credit where it is due- to a fully electric vehicle. After all, is that not the technology that we are trying to strive for and for which we should be incentivising? Thank you for your consideration. JoVonna Kingkade 7993 Aldea Circle Huntington Beach, CA 92648 949-554-8594
Dharma Thadi	1/7/2023 1:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. - Dharma
rekha chirla	1/7/2023 1:29	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Rekha
Adam Daily	1/7/2023 1:32	Please add the Tesla Model Y 5 seater to the tax credit. This is an American car that qualifies fully and should be included.
Andreas Kukshaus	1/7/2023 1:35	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Pete & Viera	1/7/2023 1:39	Please make the Tesla Model Y 5 seater eligible for the $7,500 tax rebate. I am planning on purchasing this model, but am very surprised it was not defined as an suv by the IRS. Thank-you. Pete.

Name	DateTimeReceived	Body.TextBody
Derek Sun	1/7/2023 1:53	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Derek Sun
Malveen Suresh Maharaj	1/7/2023 2:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Malveen
Blk Tesla	1/7/2023 2:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> [SlNFoyveePmRsbH-1600x900-noPad.jpg] Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> Sincerely, Mel Jackson
Spencer Lazara	1/7/2023 2:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Spencer Lazara

Name	DateTimeReceived	Body.TextBody
Toby Brown	1/7/2023 2:05	You have made a major mistake by not allowing the Tesla Model Y 5 seat SUV eligible for the $7500 tax credit Toby Brown 33001 207th St Easton,Ks 66020 Sent from my iPhone
John Scott	1/7/2023 2:09	manufacturing methods. Currently, the Tesla Model Y 5-seater edition and some trims of the Ford Mach-E do not qualify as SUVs. I believe this is a miscategorization of these vehicles that ends up negatively impacting two US car companies that are putting the most effort into electrification. I believe the SUV label should be applied to these SUVs. I signed the Change.org petition and encourage you to rework the criteria to more accurately reflect these vehicles. Thanks John Scott
Ive S.	1/7/2023 2:10	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -- * "When something is important enough, you do it even if the odds are not in your favor."-Elon Musk
Greg Anderson	1/7/2023 2:11	On Wed, Jan 4, 2023 at 5:47 PM Greg Anderson <ibhereb@gmail.com<mailto:ibhereb@gmail.com>> wrote: Fudging the parameters to keep TheTeslaModel Y (the most American made ALL electric EV SUV) from getting the $7500.00 incentive while giving it to (Pacifica plugin hybrid with a tiny 20 miles of EV range & the VW id4) is an outrage that can not stand!
paul herr	1/7/2023 2:15	I am shocked and writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. A hybrid with only 5% electric can't possibly be considered an EV. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Linda Bowlby	1/7/2023 2:18	model Y -- LindaB

Name	DateTimeReceived	Body.TextBody
Le0	1/7/2023 2:20	I am writing to request that the Tesla Model Y be included in the $7,500 electric vehicle tax credit. I understand that this credit is currently only available for vehicles with four wheels and a gross vehicle weight rating of less than 14,000 pounds. However, I believe that the Model Y should be eligible for this credit because it meets all other requirements for the credit, including being an electric vehicle with a battery capacity of at least 4 kilowatt hours. The Model Y is a highly efficient electric vehicle that has the potential to significantly reduce carbon emissions and contribute to the fight against climate change. In addition, it is a popular and well-reviewed vehicle that is widely available for purchase in the United States. I urge the IRS to consider the environmental and economic benefits of allowing the Model Y to be eligible for the electric vehicle tax credit. I hope that you will give this request careful consideration and make a decision that is in the best interests of the environment and the American people. Thank you for your time and attention to this matter. Sincerely, Leo Lerena
Robert Fu	1/7/2023 2:25	I'm quite upset that tesla model Y is not being classified as an SUV and is not eligible for EV tax credit, while other foreign brand hybrid cars made in mexico are getting $7500. This is a ridiculous was of allocating tax payer money to foreign business instead of supporting tesla which is 100% usa build. Please fix the tesla model Y to align with how NHITSA has classified model Y and make it a SUV.
Fan Heroes of the Storm	1/7/2023 3:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Fan
Axel Zakrisson	1/7/2023 3:12	Hello, Through this message I want to express my disagreement with the exclusion of the "Ford Mach E" and the "Tesla Model Y" from the new "EV tax credit" program. It seems incredible to me that an Audi (German brand) built in (Mexico) with a combustion engine is eligible for a EV credit and not a Tesla (American brand) which is 100% EV, made in (Texas). We need to support the companies that contribute to humanity with their products because that is what makes a better future for all. These companies will maintain the advantage that the United States has vs the entire world, the same advantage that companies like Apple, Amazon and Microsoft have contributed to the United States. Thank you Axel Zakrisson
Michael Altshuler	1/7/2023 3:19	this is a no brainer. there is no logical conclusion that can end with a model Y not being classified as an SUV, thus subject to the $80,000 threshold. thank you for your consideration, mike Sent from my iPhone
BRENT MCGREGOR	1/7/2023 3:22	Hybrids should not qualify at all for this tax credit. And pure BEVs (like Tesla Model Y and Mustang Mach E) should. Sent from my iPad

Name	DateTimeReceived	Body.TextBody
PATRICK RIVA	1/7/2023 3:29	I am writing to express my concern regarding the current IRA EV Tax credit. In my opinion this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Patrick Riva
damien murtagh	1/7/2023 3:34	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Damien Murtagh
Mark Carlson	1/7/2023 3:43	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mark Carlson
Mlcek, Ondrej	1/7/2023 3:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ondrej Mlcek

Name	DateTimeReceived	Body.TextBody
Jan Toms	1/7/2023 3:56	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jan Toms
tfarey64@gmail.com	1/7/2023 4:24	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tom Farey
Wayne Oun	1/7/2023 4:33	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Wayne

Name	DateTimeReceived	Body.TextBody
Rod Q	1/7/2023 4:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Roden R Quibuyen
jimmy_chen_7@hotmail.com	1/7/2023 4:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jimmy
Nam Vu	1/7/2023 4:58	I just saw the requirement for the Model Y to have 7 seats to qualify as an SUV and I think it is ridiculous. There are plenty of SUV's in the market place that do not have 7 seats. Why would the number of seats determine if a vehicle is an SUV? The goal of this exercise is to encourage purchase of more environmentally responsible vehicles. The 5 seater and the 7 seater are the exact same vehicles.To say that one is better the other for the environment is ridiculous. Please change this. Mahalo, Nam [photo]<https://hubcoworkinghi.com/> Nam Vu COO, Co-Founder, Hub Coworking Hawaii (808) 664-3306 x603 | nam@hubcoworkinghi.com<mailto:nam@hubcoworkinghi.com> hubcoworkinghi.com<https://hubcoworkinghi.com/> 1050 Queen St. Suite #100 Honolulu, HI 96814 [https://lh3.googleusercontent.com/E1cZ2bY4gUXPc_h_Vl3bcYJhxW9grUwjrBdvjNpGgM15ya9UhviA3TJ-zu6mWN8OIVXMPv-

Name	DateTimeReceived	Body.TextBody
anthony calero	1/7/2023 5:25	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tony Calero On Sat, Jan 7, 2023, 5:23 AM anthony calero <calerant@gmail.com<mailto:calerant@gmail.com>> wrote:
Jordan Hawkins	1/7/2023 5:43	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater and Ford Mustang Mach-E. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jordan Hawkins “Jay Hawk”
Jaymin	1/7/2023 6:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jaymin Patel

Name	DateTimeReceived	Body.TextBody
Randi Cohen	1/7/2023 6:36	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. One way to fix this is simply to give all vehicles an $80,000 cap in cost to be included rather than just SUVs. Or simply to remove the cost cap for pure electric vehicles made in the US. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Randi Cohen, MD, PhD
Daniel Harms	1/7/2023 6:40	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Daniel Harms
Sverrir Georgsson	1/7/2023 6:46	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Sverrir Georgsson

Name	DateTimeReceived	Body.TextBody
Martin Woods	1/7/2023 6:58	China has more EV makers than any other country on the planet. China wants to dominate the auto industry as it moves rapidly to electrification. If the USA wants to have an auto industry and compete with China then it should promote pure EV adoption and follow the lead of countries like Norway. The US IRA EV tax credit criteria are counter productive – some would say stupid beyond belief. America has the number one EV company leading the EV revolution – that company is Tesla (not GM). Hybrids should NOT get any EV tax credit as studies have shown that hybrids are worse for the environment than all other vehicles as they are not the best of both worlds but are in fact the worst of both worlds. These studies show hybrids are worse for the environment: https://electrek.co/2019/10/31/toyotas-greenwashing-conceals-worsening-fleet-mpg/ https://www.greenpeace.org.uk/news/polluting-plug-in-hybrids-are-the-car-industrys-wolf-in-sheeps-clothing/ "As the government prepares to announce a possible earlier ban on petrol and diesel vehicles, campaigners warn ministers not to be "duped" by plug-in hybrid cars (PHEVs) and exempt them from an earlier phase out, as studies show that they're two and a half times more polluting than official tests indicate." There are many more examples but I have just picked the two above for the sake of brevity. The US government will save a lot of tax payers money if they exclude hybrids. Hybrids are mainly powered by an internal combustion engine (ICE) – which pollutes just as much as a standard ICE vehicle. Pure EV drive trains are the only vehicles which should qualify for an EV tax credit. It is absurd that some pure EVs like the Mustang Mach E and the 5 seat Tesla Model Y do NOT qualify for ANY EV tax credit – see video link below: This youtube video shows the absurdity of the IRA EV Tax credit: https://www.youtube.com/watch?v=OCBJxSFIh0U&t=331s Farzad Mesbahi<https://www.youtube.com/@farzyness> (former Tesla employee) says: "The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not." Regards Martin Woods
Raymond Carr	1/7/2023 7:06	TO WHOM IT MAY CONCERN, With respect to the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46, I would like to suggest that alterations be made to include the base Tesla Model Y as an SUV. Presently, it only qualifies in the 7-seat version and not the 5-seat version. I replaced two SUV's, Acura MDX and Kia Sorento, in the past 18 months with a model Y Tesla and a model 3 Tesla. Clearly the Model 3 is a sedan, however, just as clearly, the Model Y is a functional SUV given its interior size, overall dimensions, and large storage. The Model Y feels very close to a 1:1 replacement of my Acura MDX. This change would not benefit me, since I have two new EV automobiles, but I do believe it would benefit the industry and the goal of putting more
Todd Hickman	1/7/2023 7:12	To whom it may concern, The Tesla Model Y 5 seat model not being classified as a SUV for the $7,500 tax credit is ridiculous. This is a fully American made SUV, fully electric SUV produced by an American company. Please spend American tax payer monies on American's and/or American companies. Thank you. Thanks, Todd Hickman President toddh@webtechniquesinc.com<mailto:toddh@webtechniquesinc.com> |www.webtechniquesinc.com<http://www.webtechniquesinc.com/> WEB TECHNIQUES, INC. 910 Bolger Ct. Fenton, MO 63026<x-apple-data-detectors://1/1> Office: (636) 343-0806<tel:(636)%20343-0806> Fax: (636) 343-6629<tel:(636)%20343-6629> Toll Free: 1-800-325-9777<tel:1-800-325-9777> [WT 4 Color Logo] [cid:image002.png@01CFA7EF.4D8F6820] **Ask me about our Newly Designed Bi-Directional Rewinder!**
Sinclair, Reid	1/7/2023 7:13	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Sinclair

Name	DateTimeReceived	Body.TextBody
Isaac Eckers	1/7/2023 7:14	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my thoughts on this proposal. Transitioning the world to sustainable energy matters more than any one of us. Very Respectfully, Isaac Eckers LCDR USN
dg	1/7/2023 7:20	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. Why IRS excluding and targeting Tesla model Y 5 seater not to receive tax credit? I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric in the letter and spirit of IRA and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
UC Swift	1/7/2023 7:30	Please add me to the list of people dumbfounded by the logic that does not include the 5 seat, Tesla Model Y for the $7,500 tax credit afforded in the Inflation Reduction Act. The IRA's intended outcome to convert US Consumers to clean, electrified transportation that will improve air quality, decrease dependency on foreign oil sources, and promote the addition of US innovation would be better served by adding all Tesla vehicles to the list. I would hope a correction to the IRS ruling will be announced as soon as possible. Thank you, William O Swift, Jr
Silas Löffler	1/7/2023 7:48	I am writing to express my concern about the new EV tax credit bill that allows hybrid cars like the Jeep Wrangler 4xe or the Audi Q5 e Quattro that are not even built in the United States to receive the $7,500 tax credit, while full electric vehicles like the Tesla Model Y 5 seater are not eligible for the credit. I believe this is unfair and goes against the spirit of the credit, which is supposed to encourage the use of cleaner, more efficient vehicles. The Model Y is one of the cleanest, most efficient vehicles on the market, and it is also the most American-made car, period. It is therefore a shame that it is not eligible for the credit, simply because it is a little bit too lightweight for your categorisation while the NHTSA and the EPA consider it an SUV. I strongly urge you to reconsider this decision and to extend the credit to all Model Y variants and other fully electric vehicles like the Ford Mustang Mach E that are making a significant contribution to reducing our reliance on fossil fuels and improving air quality. Sincerely, Silas Löffler

Name	DateTimeReceived	Body.TextBody
Alex Sabudko	1/7/2023 8:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Alex Sabudko
Steven Hoagland	1/7/2023 8:03	The Tesla Model Y Long Range AWD 5-seater is a small SUV, and should have an MSRP limit for the tax credit of $80,000, not $55,000. The VW ID.4 AWD is a similar type EV, and it gets the $80,000 limit. The Model Y is the most American car sold in this country. What gives? - Steven Hoagland, Smithfield, VA
Conrad von Schubert	1/7/2023 8:04	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Conrad v. Schubert Atelier für Portrait- und Industriefotografie | Kramgasse 19A | 3011 Bern | Schweiz | +41 78 842 1457 |
Mark Foster	1/7/2023 8:19	I am voicing my concern that the Tesla model y is not eligible for the tax incentives. It's wrong and needs to be fixed. Thanks
Jim Horvath	1/7/2023 8:22	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater, Ford Mustang Mach-E and GM Cadillac Lyric. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
Adam Hauert	1/7/2023 8:28	Hello, I am providing feedback and concerns about how the Inflation Reduction Act is being applied for SUVs. The intent of the rebate is to lower greenhouse gas emissions. As the preliminary rules are laid out, an artificial weight of 6,000 pounds is being determined to qualify a vehicle as an SUV. By design, electric vehicles attempt to be as light as possible to increase range. The more efficient an electric vehicle is the lighter the battery and lighter weight the car will have. Under these rules the Tesla Model Y and Ford Mach E do not qualify for the tax credit since they are under the weight rating. The inefficient plug in Jeep 4xe does qualify even though the Model Y has 100 liters more cargo space than the Cherokee 4xe. The Jeep emits way more greenhouse gas than the Tesla. Let's change this rule to actually follow the intent of the bill and not put in arbitrary rules which go against the intent of the bill. The DMV classifies the Ford Mach E and Tesla Model Y as a SUV. The IRS should stay consistent with those classifications. Please view the change.org petition that has 50k signatures and is seeking to plead with the IRS to make more common sense rebates that follow the intent of the bill that was passed. Thank you Adam Hauert
Rupak Pandey	1/7/2023 8:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Rupak Pandey
Kristoffer Skipper Rasmussen	1/7/2023 8:34	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely Kristoffer
Eric Berke	1/7/2023 8:36	To whom it may concern, I am writing to express my displeasure regarding the current IRA EV Tax credit vehicle designations. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Ford Mach-e and Tesla Model Y 5-seater. The goal of the IRA EV Tax credit is to encourage the use of environmentally friendly transportation, which I agree with. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. If we have any vision of making the USA a viable competitor to China made EV's we should fully support companies like Tesla, GM and Ford in their transition to making EV's. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit

Name	DateTimeReceived	Body.TextBody
Mudpitt	1/7/2023 8:42	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
mzarkowsky@icloud.com	1/7/2023 8:50	I wanted to bring to your attention an issue that I have recently discovered regarding the consumer tax credit for purchasing an SUV under the Inflation Reduction Act. It appears that there is a discrepancy between the definition of an SUV as outlined in the Inflation Reduction Act and the definition used by the IRS for the purposes of the consumer tax credit. According to the Inflation Reduction Act, an SUV is defined as a "motor vehicle with a gross vehicle weight rating of 6,000 pounds or more, designed to be used on public roads, and that is not a truck." However, the IRS defines an SUV as a "four-wheel drive vehicle that is built on a truck chassis and is rated at more than 6,000 pounds gross vehicle weight." This discrepancy is causing confusion for consumers who are trying to determine whether their vehicle is eligible for the tax credit. It is also causing issues for those who have already claimed the credit, as some who thought they were eligible may not actually meet the IRS's stricter definition of an SUV. I recommend that we address this issue as soon as possible by clarifying the definition of an SUV for the purposes of the consumer tax credit. This will help to ensure that consumers are able to accurately determine their eligibility for the credit, and it will also prevent any potential issues or disputes down the line. Thank you for your attention to this matter. Sincerely, Michael Zarkowsky Mike Zarkowsky 713 Brookside Drive Indialantic, Fl 32903-3206 (321) 508-4187 cell mzarkowsky@icloud.com<mailto:mzarkowsky@cfl.rr.com>
Jack Weber	1/7/2023 8:52	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe this bill started out to guide our country to a better future by encouraging the use of environmentally-friendly transportation but, somewhere along the way, it forgot its purpose and in its current form it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I do not believe that it is fair or logical to provide tax benefits to vehicles that are not fully electric and are not built in the United States so I urge the IRS to reconsider the current structure of the IRA EV Tax credit to encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you in advance for doing the right thing. Sincerely, Jack Weber

Name	DateTimeReceived	Body.TextBody
mzarkowsky@icloud.com	1/7/2023 8:55	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mike Zarkowsky 713 Brookside Drive Indialantic, Fl 32903-3206 (321) 508-4187 cell mzarkowsky@icloud.com<mailto:mzarkowsky@cfl.rr.com>
John Morenz	1/7/2023 9:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Sent from my iPad
mzarkowsky@icloud.com	1/7/2023 9:01	I am writing to express my concern over the gross inconsistencies in the definition of an SUV for the purposes of the Inflation Reduction Act and the IRS's consumer tax credit. Specifically, I am confused as to why a five seat Tesla Model Y does not qualify for this credit. According to the Inflation Reduction Act, an SUV is defined as "a motor vehicle that is designed to be primarily used as a passenger vehicle, has four or more wheels, and has a gross vehicle weight rating of 6,000 pounds or less." This definition clearly fits the Tesla Model Y, which is a passenger vehicle with four wheels and a gross vehicle weight rating of 5,000 pounds. However, the IRS has a separate definition for SUVs that qualify for the consumer tax credit. According to the IRS, an SUV must have a gross vehicle weight rating of 8,500 pounds or less and must not be a passenger vehicle. This definition clearly excludes the Tesla Model Y, as it is a passenger vehicle with a gross vehicle weight rating of 5,000 pounds. The inconsistency between these two definitions is extremely confusing and frustrating for consumers like myself who are trying to take advantage of the consumer tax credit. It seems that the Inflation Reduction Act and the IRS are using completely different criteria to define an SUV, and this creates confusion and uncertainty for consumers. I urge you to address this issue and provide clarification on what exactly constitutes an SUV for the purposes of the consumer tax credit. It is important that the definitions are consistent and clear in order to provide fairness and transparency for consumers. Thank you for your attention to this matter. Sincerely, Mike Zarkowsky 713 Brookside Drive Indialantic, Fl 32903-3206 (321) 508-4187 cell mzarkowsky@icloud.com<mailto:mzarkowsky@cfl.rr.com>

Name	DateTimeReceived	Body.TextBody
Krister Persson	1/7/2023 9:01	Dear whoever this letter is for, I am writing because I think the special tax break for electric cars is not fair. Right now, the tax break helps people who buy electric cars made in other countries or cars that are not fully electric. But it does not help people who buy American-made electric cars like the Tesla Model Y 5 seater edition. This is completely ridiculous! I like the idea of the tax break because it helps people use cars that are better for the environment. But I don't think it is fair to only help some electric cars and not others. It is not good for American electric cars and it does not really help the environment as much as it could. I am asking the IRS to change the tax break so that it helps all electric cars, not just some of them. There is a petition online with thousands of signatures from people who agree with me. You can find it at this link: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for reading my letter. Sincerely, Krister Persson Concerned citizen
Jaafar Abu Taa	1/7/2023 9:07	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jaafar Sent from my iPhone
Krister Persson	1/7/2023 9:07	I am writing because I think the special tax break for electric cars is not fair. Right now, the tax break helps people who buy electric cars made in other countries or cars that are not fully electric. But it does not help people who buy American-made electric cars like the Tesla Model Y 5 seater edition. This is completely ridiculous! I like the idea of the tax break because it helps people use cars that are better for the environment. But I don't think it is fair to only help some electric cars and not others. It is not good for American electric cars and it does not really help the environment as much as it could. I am asking the IRS to change the tax break so that it helps all electric cars, not just some of them. There is a petition online with thousands of signatures from people who agree with me. You can find it at this link: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for reading my letter. Sincerely, Krister Persson Concerned citizen -- Mvh Krister Persson

Name	DateTimeReceived	Body.TextBody
Eric Berke	1/7/2023 9:07	To whom it may concern, I am writing to express my displeasure regarding the current IRA EV Tax credit vehicle designations. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Ford Mach-e and Tesla Model Y 5-seater. The goal of the IRA EV Tax credit is to encourage the use of environmentally friendly transportation, which I agree with. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. If we have any vision of making the USA a viable competitor to China made EV's we should fully support companies like Tesla, GM and Ford in their transition to making EV's. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit
Willy Boehnke	1/7/2023 9:16	Dear IRS, Please change this tax credit to make it fair, right, and meet the objective of incentivizing efficient electric vehicles made in America. If any electric or hybrid-electric vehicles qualify for this tax credit, then all Tesla vehicles should also qualify. As currently written, this tax credit is ridiculous and provides the wrong incentive by providing the tax credit to vehicles such as the hybrid Jeep and not certain versions of Tesla model Y. I really like the Jeep. However, the Tesla model Y is far more efficient and should be the target of these types of incentives. As a matter of fact, the hybrid Jeep model likely would not even have been imagined if not for Tesla. Tesla model Y is a world-leading American-made Iconic electric vehicle. It is the example of a great efficient electric vehicle. It should be the primary objective of this tax credit. You all should be ashamed of yourselves for excluding it from this credit. If this credit is not fixed it will prove undeniable favoritism, bias, or corruption in this regard. Please fix it. Additionally, it makes no sense why the tax credit applies to used electric vehicles that are not American-made. Why are you incentivizing the sale of foreign-made vehicles in any way? This is appalling and boosts the economies of our economic rivals which hurts all Americans. Please fix this so it only applies to American-made vehicles. Respectfully, William Boehnke, PE
Matej Oblozinsky	1/7/2023 9:20	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Matej Oblozinsky
Dudley Lamy	1/7/2023 9:23	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Dudley Lamy

Name	DateTimeReceived	Body.TextBody
james Lavecchia	1/7/2023 9:26	have the $7,500 tax credit. Reclassify Jeep, not an EV 20 MPG. It is also owned by the Volkswagen group. Not a US co. Thanks. James Lavecchia
Raghu Challa	1/7/2023 9:29	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Raghu.
alexgonzalez29	1/7/2023 9:32	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Alejandro Gonzalez, US Citizen and Taxpayer
Anton Stranc	1/7/2023 9:39	Please include the Tesla Model Y in all configurations as an SUV. It is un-American not to. This is clearly an SUV
Jeff Reineke	1/7/2023 9:39	Please consider reviewing your selection for the Electric vehicle designation. I found multiple instances of vehicles that were excluded from inclusion in the tax credit report. Specific examples include the Tesla Model Y, among others. Can you please review the qualifications for inclusion into the SuV category of tax credits. Thanks Jeff Reineke Faribault, Mn 55021
Eric Dirnbeck	1/7/2023 9:45	$7500 credit. Having minimum criteria for an electric SUV based on the weight and ride height of the vehicle is the opposite of an optimized fully electric vehicle. Reducing the ride height and lowering the weight of a vehicle increases the range, especially at highway speeds. Range is a key metric for purchasing an EV. More EV's can be produced using the same quantity of battery cells if they are lower to the ground and weigh less. Currently and for the transition period to 100% EV's, the limiting factor on their production is the availability of battery cells. The intention of this bill is to support the EV transition and in that spirit I ask that for fully electric vehicles for the ride height and weight limits be removed for the criteria of determining an SUV with respect to this credit. Thank you. -- Eric J. Dirnbeck Circuit Judge Franklin County Courthouse Benton, Illinois 62812 (618) 438-6003 ericdirnbeck@gmail.com<mailto:ericdirnbeck@gmail.com> <mailto:ericdirnbeck@gmail.com>CONFIDENTIALITY NOTICE: This e-mail message and any attachments are confidential, and may contain information that is privileged, attorney-client communication or work product. If you have received this communication in error, please immediately notify the sender at 618-438-6003 or by reply e-mail, and delete this e-mail message and any attachment(s) from your system.

Name	DateTimeReceived	Body.TextBody
Dave Krawchyk	1/7/2023 9:45	To whom it may concern, It's become more than obvious that the current weight requirements to classify what is a sedan verses a truck/SUV are, to say the least, flawed. It is counterintuitive to punish more fuel efficient vehicles that are already colloquially known as SUV's just because they don't meet some weight requirement. May I propose eliminating gross vehicle weight as a metric in determining the class of car, and recommending the following metrics when making these classifications. Considerations for SUV or light Trucks for the larger MSRP cap: 1. Vehicles where the cargo area is permanently open to the cabin with a prescribed minimum amount of cubic feet of cargo capacity, or large open area outside the vehicle cabin for cargo (i.e. a light truck bed) 2. Must have a lift back/hatchback where the rear glass moves when accessing the cargo area, or tailgate style entry as in a light truck. 3. Must still achieve a minimum specific EPA efficiency (MPGe, or Wh/100 miles) Any vehicle not meeting all the above requirements would only qualify for the $55,000 MSRP cap. Thank you for your consideration. Dave Krawchyk
E O	1/7/2023 9:54	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Emeka Obiorah
Richard Kass	1/7/2023 9:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
David Sardinha	1/7/2023 10:02	I am writing to protest the decision and criteria not to include the Tesla Model Y/5 Seat option as qualified for the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Tesla, and American based company that assembles its vehicles in America, who has clearly led the electric car revolution, who has done more to change the direction of the advent of electric vehicles than any other company, who arguably produces in volume the most efficient and safe electric vehicles, appears to be targeted for political reasons to be unduly excluded from including the Model Y 5 seat option from the program. The specifications of the Model Y/5 Seater are more efficient than other vehicles that have been included. The Model Y/7 seat option, which is included, has the identical chassis as the 5 seater. As a result of your decision, Americans are losing out on significant incentives to purchase the most popular, most efficient and most affordable SUV that Tesla offers. The decision does not make logical sense and hurts both the consumer and the employees and investors of one of this country's greatest industrial stories and excellent company. Please reconsider your criteria for inclusion in the program to include the Tesla Model Y/5 seat option. Regards, David Sardinha

Name	DateTimeReceived	Body.TextBody
David Sardinha	1/7/2023 10:02	I am writing to protest the decision and criteria not to include the Tesla Model Y/5 Seat option as qualified for the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Tesla, and American based company that assembles its vehicles in America, who has clearly led the electric car revolution, who has done more to change the direction of the advent of electric vehicles than any other company, who arguably produces in volume the most efficient and safe electric vehicles, appears to be targeted for political reasons to be unduly excluded from including the Model Y 5 seat option from the program. The specifications of the Model Y/5 Seater are more efficient than other vehicles that have been included. The Model Y/7 seat option, which is included, has the identical chassis as the 5 seater. As a result of your decision, Americans are losing out on significant incentives to purchase the most popular, most efficient and most affordable SUV that Tesla offers. The decision does not make logical sense and hurts both the consumer and the employees and investors of one of this country's greatest industrial stories and excellent company. Please reconsider your criteria for inclusion in the program to include the Tesla Model Y/5 seat option. Regards, David Sardinha
Eric Butler	1/7/2023 10:04	supposedly designed around helping people transition to electric vehicles, it is absolutely crazy to classify some of the best selling cars like the Mach E and Tesla model Y as “cars” so that they dont receive any subsidy avoided $55,000….while other similar sized vehicles that take many times more energy, have the inefficiency of two separate systems (hybrids with internal combustion engines and battery systems), and have tiny battery capacities meaning they are almost always biting gas…are receiving subsidies up to $80,000. This is a ludicrous policy that needs to be changed. Eric -- [Split Second Basketball]<https://htmlsig.com/t/000001EZA6K2> [https://s3.amazonaws.com/htmlsig-assets/spacer.gif] [https://s3.amazonaws.com/htmlsig-assets/spacer.gif] Eric Butler eric@splitsecondbasketball.com<mailto:eric@splitsecondbasketball.com> / 7789183231 [https://s3.amazonaws.com/htmlsig-assets/spacer.gif] Split Second Basketball www.splitsecondbasketball.com<http://www.splitsecondbasketball.com/> [https://s3.amazonaws.com/htmlsig-assets/spacer.gif] [Facebook]<https://htmlsig.com/t/000001ETGXR7> [Instagram] <https://htmlsig.com/t/000001ESSCHR> [Youtube] <https://htmlsig.com/t/000001EVWBWD>
Cy Jervis	1/7/2023 10:09	I am writing today to express my concern over the criteria established for EV rebates in 2023. I currently lease a 2021 Tesla Model Y due to my belief that vehicle electrification is a key pillar to reducing global warming. Even with the gasoline savings, the lease payments on my electric vehicle are larger than I would like, due to the expense of the vehicle compared to their gasoline powered alternatives. Payments aside, the lease gave me the opportunity to see if electrification was for me and I have been pleasantly surprised by how much I prefer it. My hope was that with the help of the new incentives and increased competition in the space, my next electric vehicle would be purchased rather than leased. However, the criteria for the new rebates are quite concerning. A couple of the concerns. * The inclusion of PHEVs utilizing batteries as small as 7 kWh. This means that vehicles such as the Jeep Wrangler 4xe qualifies for the rebate for MSRP up to $80k, despite an all electric range 21miles and only 49 MPGe in hybrid mode. This kind inefficiency will not give much of a return on the rebate investment in terms of reducing greenhouse gas. This requirement should be raised to encourage vehicles that supply better results. * To make matters worse, while SUVs are the hottest segment for vehicle sales, the IRS is deeming several all electric SUVs only qualify for rebates as cars. This means that many of them do not qualify do to their price point being above the range allowed for the rebate. * Ford Mach-e - Only the lowest trim level qualifies, as long as you don’t add too many customizations and the dealer doesn’t mark it up beyond $55k. Why it is classified as a car instead of an SUV eludes me. * Tesla Model y - Only the 7 seater qualifies as an SUV despite the only difference being a seating option. The IRS classifies all the other versions as a car for some reason which excludes them from the rebate due to their MSRP exceeding $55k. * Cadillac Lyric - This SUV is classified as a car by the IRS putting its price point above any available rebates. The IRS, by implementing the classifications in this manner, are hampering the effects of the rebates to drive people to electrification and should reconsider so Americans have as many options open to them as possible. Thank you for your consideration, Cy Jervis

Name	DateTimeReceived	Body.TextBody
Eric Van Slyke	1/7/2023 10:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Eric B Van Slyke
John McBirnie	1/7/2023 10:14	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John McBirnie
jerryadams32	1/7/2023 10:15	While your foolish rule doesn't effect me as a buyer of the Model Y with seven seat configuration, I still believe your foolish rule to dissuade buyers of the five seat configuration is counter to the intentions of the bill and objectives of American citizens. Sent from my Verizon, Samsung Galaxy smartphone
Lena Mishkovskiy	1/7/2023 10:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lena Mishkovskiy

Name	DateTimeReceived	Body.TextBody
Gus Diaz	1/7/2023 10:19	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely Gustavo Diaz
Jim Payn e	1/7/2023 10:26	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include both autocycles and the Tesla Model Y Long Range without (7 seat). It makes no sense why the 5-seat version is not included but the 7 seat version is. Autocycles are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these current practical and innovative hyper efficient vehicles. Thank you.
Steven Eppler	1/7/2023 10:35	Dear Andres Garcia, I am writing to express my concern over the exclusion of the Tesla Model Y from the SUV category in the Qualified Plug-in Electric Vehicle Credit. It has come to my attention that while the 7-seat Model Y qualifies for this credit, the 5 seat Model Y does not. As a potential purchaser of the 5-seat Model Y, I was drawn to this vehicle due to its impressive range, versatility, and environmental benefits. To classify the Model Y as anything other than an SUV would be a disservice to its capabilities and unfairly penalize those who choose to purchase it. Furthermore, the exclusion of the Model Y from the SUV category could have a negative impact on the adoption of electric vehicles and the transition to a more sustainable transportation sector. The Qualified Plug-in Electric Vehicle Credit is an important incentive for those considering the switch to electric, and the exclusion of the Model Y from this credit would likely discourage potential buyers. I urge you to reconsider this decision and include the Tesla Model Y in the SUV category of the Qualified Plug-in Electric Vehicle Credit, regardless of its seating capacity. Thank you for your attention to this matter. Sincerely, Steven Eppler
Frank Maresca	1/7/2023 10:50	I would like to express my concern regarding the current IRA EV Tax credit. This credit appears unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater, which is classified as an SUV by two other US Government Agencies (e.g., EPA and NHTSA). I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe it is fair to provide tax benefits to vehicles that are not fully electric and not built in the United States. This not only disadvantages American-made EVs but also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Frank J. Maresca Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Daniel Helmick	1/7/2023 10:55	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. It currently makes no sense if trying to reach the goals I understood of the original bill. First off, I think the IRS should use the NHTSA and EPA definitions for SUV since they consider several EV cars as SUV's while the IRS does not. Currently the IRS is eliminating some of the best selling EV SUV's from getting a Tax Credit. Secondly the bill would give cars like the "Jeep Grand Cherokee 4xe" qualify for the $7500 tax credit and only gets 20MPGe Vehicles like the 5 seat Tesla model Y and several versions of the Ford Mustang Mach-E should qualify. These are two Vehicles manufactured in North America and are full electric. That Tesla model Y gets 117MPGe while the Hybrid Jeep mentioned above gets 20MPGe. This Jeep uses more gas than my current gas SUV! This makes no sense. Please include the Electric SUV's like the Tesla Model Y 5 seat in the SUV definition like NHTSA. Please reduce or eliminate the rebate for Hybrid vehicles like the Jeep to accomplish the true goals of this bill. The implementation in the current form is unfair, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By
KC Lust	1/7/2023 10:55	To whom it may concern, to be an arbitrary ruling that will cut many people out of the opportunity to drive an electric vehicle. I believe the purpose of the EV tax credit was to INCREASE the number of EV's on the road and decrease the amount of pollutants being generated by internal combustion vehicles. This rule does NOT do this. I was about to purchase another Tesla model Y for my wife. Instead, she will continue to drive her already paid for Lexus SUV, spewing CO2 all over the state of Texas. KC Lust 512-744-7631
McKenna Jordan	1/7/2023 10:58	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, McKenna Jordan McKenna Jordan 2342 Bissonnet St. Houston, TX 77005 713-524-8597 Murderbooks.com
Biren Patel	1/7/2023 10:59	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Biren Patel New Jersey 973 830 6199

Name	DateTimeReceived	Body.TextBody
cpd495	1/7/2023 11:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Curry Duffey 4527 Ireland Ln Pasadena, TX 77505
Dominic Lavu	1/7/2023 11:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Dominic Lavu To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. At best, this current categorization is negligent and/or incompetent.
Tuan Nguyen	1/7/2023 11:07	Please reconsider the 3 variants of the 2-row Model Y below, they are classified as SUVs and should have the MSRP limit of $80,000. [image.png] -- Tuan Nguyen email: tnguye67@gmail.com<mailto:tnguye67@gmail.com>
Paige Kamal	1/7/2023 11:26	frame, wheel clearance or body of the car that would change the functionality of the vehicle. Seats can be added or removed, and therefore should not impact the decision making process. They are not a permanent fixture of the vehicle and do not affect the performance or energy efficiency of the vehicle. I strongly disagree with the IRSs decision to not classify all Model Y platforms as an SUV. Emily P. Kamal
Eric Sever	1/7/2023 11:29	Please address the IRS failure to include the 5 seat Model Y as elegible for the SUV upper limit of $80K. This oversight makes the IRS look biased and incompetent....more so than normal.
Paige Kamal	1/7/2023 11:30	On Saturday, January 7, 2023, Paige Kamal <epriordan@gmail.com<mailto:epriordan@gmail.com>> wrote: The Tesla model Y (all variations) should qualify as an SUV if anyone of the variations qualify as an SUV. There is no substantial change in the engine, frame, wheel clearance or body of the car that would change the functionality of the vehicle. Seats can be added or removed, and therefore should not impact the decision making process. They are not a permanent fixture of the vehicle and do not affect the performance or energy efficiency of the vehicle. I strongly disagree with the IRSs decision to not classify all Model Y platforms as an SUV. Emily P. Kamal

Name	DateTimeReceived	Body.TextBody
Marcel 512	1/7/2023 11:36	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, M. Limbeck
Barthélémy Boisguérin	1/7/2023 11:41	At this point, I am sure you know about this complete non-sense. If not, please have a look at the attached printscreen, perfectly illustrating the problem. Please fix this as soon as possible, to allow Americans to benefit from the federal tax credit when buying Tesla Model Ys 5-seat variants, an U.S.-made EV that should be eligible to this tax credit, like many other EVs of the same category (other brands / models). Thank you for your attention and for your action on this topic. Barthelemy Boisguerin [cid:1858d11b3334db163321]
Brendon Yee	1/7/2023 11:45	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Brendon Sent from my iPhone
ertassi@me.com	1/7/2023 11:47	The recent release of the IRS classification for which cars qualify for the EV tax credit based on their classification was extremely frustrating and disappointing. To me the intent of the IRA was to encourage people to purchase ALL electric vehicles and have them made in North America to bring jobs back to the US. Having cars like the Tesla Model Y 5 seater and Mustang Mach E not qualify for the tax credits does not make sense. Why would a 7 seater Model Y qualify but the 5 seater does not? Same car. Having some Volkswagen ID4s that do and some don't based on having all wheel drive? Having less efficient Hybrids that do qualify. The whole thing makes no sense. Let's use something that people can understand. If the EPA says a car is an SUV, then it is a SUV. If not it is a sedan. Lets give the rebates to those who are buying efficient ALL electric cars
Tyson Walter	1/7/2023 11:51	I don't understand how the tax payers are paying $7500 for hybrid cars that batteries cost less then $1k Also how does the Tesla model Y not qualify for the incentives? Because it's underweight and more efficient then other cars? Yep tax payers are getting screwed like usual Tyson Walter Robotic System Engineer M | 402-431-3922 direct

Name	DateTimeReceived	Body.TextBody
James Brown	1/7/2023 11:52	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James Brown
Mike Nankovitch	1/7/2023 11:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mike Nankovitch
Erik Streller-Shen	1/7/2023 11:54	Hello, Is this true or fake news? Tesla Model Y with 5 seats is not a SUV? Why IRS has different criteria for SUV than NTHSA or EPA ? Please watch for better understanding: https://youtu.be/OCBJxSFIh0U If this is true, the world once more will believe US government is corrupt... Please change IRS criteria for real efficient EVs are eglible for credits. Thanks Erik Streller-Shen
Mike Nankovitch	1/7/2023 11:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Alex Nankovitch

Name	DateTimeReceived	Body.TextBody
Calvin Lesniak	1/7/2023 11:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do that you don't want this to go to real EV's, you want it to bailout ICE cars: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Rajkumar Mehta	1/7/2023 11:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Rajkumar Mehta
Charlette Nankovitch	1/7/2023 11:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Charlette Nankovitch
Julià Suñer	1/7/2023 12:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Julia -- Julià Suñer

Name	DateTimeReceived	Body.TextBody
Doe, Jim	1/7/2023 12:06	included. Jim Doe Shift Supervisor t (707) 603-2584 m (707) 479-6973 e jim.doe@mcclabel.com <mailto:jim.doe@mcclabel.com %0b>w www.mcclabel.com<http://www.mcclabel.com/> [cid:image001.png@01D92277.2A2E4BB0] [thumbnail]<https://go.mcclabel.com/l/868031/2020-12-18/mmplkh>
Gary Ellis	1/7/2023 12:06	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit I would also like to see the credit extended to Autocycles which are highly efficient. See www.aptera.us<http://www.aptera.us> for an example. Thank you for considering my concerns. Sincerely, Gary Ellis
bob stevenson	1/7/2023 12:06	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seat model. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bob Stevenson
cts4099@gmail.com	1/7/2023 12:10	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Paul Wackerla

Name	DateTimeReceived	Body.TextBody
Cliff Morgan	1/7/2023 12:14	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Clifford Morgan
Peter Allen	1/7/2023 12:24	Of course the Tesla Model Y 5 seater should be included what are you talking honking? Sent from my iPhone
loudvm@icloud.com	1/7/2023 12:25	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding 100% USA-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States (for example, a plug-in hybrid that only gets around 21 mpg), while excluding the 5 seater Tesla Model Y that is classified as an SUV by the EPA and NHTSA. This not only disadvantages 100% USA-made EVs, but it also fails to fully incentivize the adoption of truly green (BEV) transportation options. I respectfully urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles that were left out of this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lou Serrano, DVM Carlsbad, CA
Bryan Martin	1/7/2023 12:26	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit For an easy to view summary video on my thoughts, please watch https://www.youtube.com/watch?v=OCBJxSFIh0U Thank you for considering my concerns. Sincerely, Bryan Martin
Tae	1/7/2023 12:27	Hello, Qualifying 100% electric vehicles made in the USA should be eligible for the full $7500 rebate. Example would be a Tesla Model Y 5 seater. Hybrids that get less than 50 miles on its battery shouldn't. Please update your policy to help change the climate changes we're all facing! Thank you. Tae Kang

Name	DateTimeReceived	Body.TextBody
David Morfe	1/7/2023 12:29	Attention: Andres Garcia Internal Revenue Service Room 6526 I'm writing this email because I'm concern about the way the EV tax credit qualifications are broken down. I'm a big advocate for EVs and I'm very disappointed on the criteria use for SUVs to qualify for the credit. It seems to me that these criteria has been put in place to discourage the americN people to buy EVs over gas vehicles. How is it posible that a plugin hybrid qualifies over an fully electric SUV just because the EV SUV is Luther than the gas power hybrid SUV? You should encouraging the people to move away from gas and embrace the clean air vehicles. I want to ask you to consider changing this criteria and make sure that all EVs qualify for the tax credits so we can start helping the environment. The sooner we start the better. This is one thought, EVs should be exempt from these criteria all together. David Morfe
jonathan mullins	1/7/2023 12:47	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jonathan Mullins
Vasundhara Kovuru	1/7/2023 12:49	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) & Ford Mustang Mach -E. I urge you to reconsider the qualifications for federal credits and make them more inclusive above Models. Thanks & Regards, Vasundhara
Ron Zagarri	1/7/2023 12:51	The IRA EV rebate requirements should be applied fairly by adopting the NHTSA and EPA definition of an SUV, not the cryptic, confusing, and seemingly arbitrary IRS definition. The intent of Congress is that all SUVs should be subjected to the $80,000 MSRP limit rather than the $55,000 limit. Ron
ADVIK KOVURU	1/7/2023 12:53	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) & Ford Mustang Mach -E. I urge you to reconsider the qualifications for federal credits and make them more inclusive above Models. Thanks & Regards, Advik

Name	DateTimeReceived	Body.TextBody
Tim Widner	1/7/2023 12:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tim Widner
Björn Lind	1/7/2023 12:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bjorn Lind
Jeff Picken	1/7/2023 12:56	benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jeff Picken
abhinav kovuru	1/7/2023 12:57	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version) & Ford Mustang Mach -E. I urge you to reconsider the qualifications for federal credits and make them more inclusive above Models. Thanks & Regards, Abhinav

Name	DateTimeReceived	Body.TextBody
Edward	1/7/2023 12:58	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Edward.
Jon Doyle	1/7/2023 12:59	Dear IRS, After watching the YouTube video that laid out the IRS rules for the vehicles that Do Not receive the $7,500 tax credit versus the few others noted in the video that do, I could not believe it. This Ruling Makes Very Little Logic. Namely, the Tesla Model Y 5 seat vehicle and the Ford MachE do not qualify suggests either the committee that came up with the ruling is biased or non-intelligent or corrupted by other means.. Specifically, for the Tesla Model Y, the up and coming most popular and highest selling vehicle in the entire world indicates the attractiveness to the populations regardless of region. Please review your decisions and include the Model Y and the MachE and so restore the confidence of the US population that the US Government Agencies are Fair and Un-biased. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
William Kohl	1/7/2023 13:01	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, William H. Kohl 12065 PEBBEL Bluff Drive Sparks, NV 89441
Carlos Cortes	1/7/2023 13:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Carlos Cortes First Sergeant (Ret.) US Army

Name	DateTimeReceived	Body.TextBody
Scott Girard	1/7/2023 13:02	Subject: OMB Control No. 1545-2137 To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Scott Girard Liberty Lake, Washington
Hai VU	1/7/2023 13:09	Sir/Ma'am, I'm writing to provide my comments regarding the IRS rule on the tax credits as applied to EVs per the 2022 IRA. Specifically, I find it's incredible that contrary to the spirit of the act, certain full-fledge BEVs such as the Tesla Model Y 5-seat and the Ford Mach e are excluded from the credit because their MSRPs are over $55000 while other vehicles that are only partially electric such as the Jeep Wrangle 4Xe qualifies. Furthermore, as the major intention of the act is to reduce emission to combat climate change, I want to point out that the Jeep can travel just 21 miles on electric power and still gets this credit while both the Ford and Tesla can do at least 10 times that distance electrically yet don't. Additionally, all Tesla model Ys that are sold in the US are manufactured here in the US by American workers, but other qualifying PHEVs that are foreign made such as BMW and Audi qualified. Again contrary to the spirit and wording of the act as passed by Congress. So I'm petitioning the IRS to reconsider this very arbitrary rule and reevaluate its consideration to support the vehicles that clearly meet the definition that was conveyed in the act. Thank you for your time and consideration. Hai Vu 101 Richfield Circle Kathleen, GA 31047 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Anil Chada	1/7/2023 13:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Anil Chada
Liang Ge	1/7/2023 13:17	I am writing to express my frustration with the new tax incentive for electric vehicles (EVs). Under this new IRS regulation, the Tesla Model Y 5 seat is not considered as an SUV while the 7 seater is, despite there's no major difference between these two models. Meanwhile, both models are classified as sport utility vehicle (SUV) by the Environmental Protection Agency (EPA) (see list here<https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=1&year=2023&mclass=Sport%20Utility%20Vehicles&comb=45&srchtyp=marClassMpg&pageno=1&rowLimit=50>). I understand that the tax code may not always align with the EPA's classification system, but in this case, the discrepancy is causing confusion and unfairness. The Model Y is a larger vehicle and is marketed as an SUV by Tesla. It seems arbitrary that it would not be eligible for the same credit as other vehicles in its class. I urge the IRS to reconsider the criteria for this tax incentive and to include the Tesla Model Y as an SUV. It is important to encourage the adoption of EVs, and this credit can be a significant incentive for consumers. However, it is equally important that the credit is applied fairly to all eligible vehicles. Thank you for your attention to this matter. Sincerely, Liang Ge

Name	DateTimeReceived	Body.TextBody
Todd Smith	1/7/2023 13:17	Hello I want to say that the vehicles that qualified for the tax credit did not make very good sense. If the purpose is to encourage adoption of electric vehicles, then please allow the sale of all versions of the Tesla model Y to qualify for the tax credit. Please do not limit this to $55,000 but instead the higher $88,000 limit. This will spur many Americans to purchase the Tesla Model Y over gasoline SUVs. Not including them in the tax rebate will further discourage sales because so many Americans prefer SUVs but do not have a need for a 7 seater. In addition, when Americans buy American made electric vehicles like the Tesla Model Y, it is shown that they are much more likely to put solar on their roofs which is a further benefit to our economy and environment. Please make this change immediately so that our government looks like it is a well reasoned and fair government. Do not do things that make the government look like it does not know what it is doing such as granting the full tax credit to a jeep hybrid that only goes a short distance on electric and the rest of the time uses gasoline. Sincerely, Todd Smith
Gabriel Lopez	1/7/2023 13:31	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is in its current form flawed and excludes several of the exact types of vehicles it was created to help, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding pure electric vehicles such as the Tesla Model Y 5 seater and the higher end model of the electric Ford mustang Mach E, the former being made in America the later in Mexico thus being eligible from a production perspective. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program or at least gradually remove the incentives for non-American made vehicles. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
John Decker	1/7/2023 13:31	To differentiate between SUVs and cars, the U.S. Treasury Department should use criteria and processes similar to the Environmental Protection Agency and Energy Department. This drives consistency across existing federal policy and clarity for consumers. Furthermore, the U.S. Treasury Department should not have different criteria for applying tax credits for vehicles that are leased verses purchased. That is, vehicles not assembled in the U.S. should not received a tax credit simply because they are leased. John Decker 3338 Peachtree Road NE Atlanta, GA 30326 John.decker1000@gmail.com Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
David Saintloth	1/7/2023 13:43	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Saintloth

Name	DateTimeReceived	Body.TextBody
Bruce Ellis	1/7/2023 13:49	IRS, The US Made Tesla Model y 5 Seat not being included in the $7,500 rebate is ridiculous. The same is true for the Ford Mache. Please correct these blatant omissions. Regards, Bruce E. Ellis President, Bee Group, Inc. [Description: Description: Description: Description: Description: Bee_Honeycomb] 970.459.4900 (Pagosa Springs- Direct) 720.263.4004 (Denver- Direct) [cid:image002.png@01D9228E.17F6F020] <https://urldefense.proofpoint.com/v2/url?u=https-3A__www.linkedin.com_in_bruceellis&d=DwMGaQ&c=LBPuP595THJkDLgjYAekZZn9jOaGyzFOqejT9uzW3i8&r=vz9u-K8kD8PQr7087rdQfq5aPVTNzJmNCoj6zGE9pm0jFXxp1H5TdEkNFxSYf82c&m=1ZjX57U4fBC9mtY-zrYnMS_LTTueHbv53-XOAybYNs0&s=9SFnb1IIpuKf4ljQmt4GLdR5zVSU98N31VlA6beqoVo&e=>
lazyb@lazyb.com	1/7/2023 13:51	The US Made Tesla Model y 5 Seat not being included in the $7,500 rebate is ridiculous. The same is true for the Ford Mache. Please correct these blatant omissions. Regards, Lazyb
blackanchor	1/7/2023 13:52	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Andrew J. McGrorty 212 Woodsome Road Babylon N.Y. 11702
zenmaster@pagosa.guru	1/7/2023 13:53	The US Made Tesla Model y 5 Seat not being included in the $7,500 rebate is ridiculous. The same is true for the Ford Mache. Please correct these blatant omissions. Regards, Zen

Name	DateTimeReceived	Body.TextBody
Travis Crooks	1/7/2023 13:53	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Travis Crook Sent from my iPhone
Dan Prow	1/7/2023 14:09	Dear pra.comments@irs.gov<mailto:pra.comments@irs.gov>, I am writing to express my concern regarding the current state of the IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid (some fundamentally petroleum-based) and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to focus more on American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link below to a petition signed by many thousands of Americans that feel the same way. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Dan Prow
Nicholas Lauro	1/7/2023 14:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nicholas Magnatta
Ahmed Saeed	1/7/2023 14:23	I am writing to express my concern regarding the recent tax credit criteria for electric vehicles. It has come to my attention that the current criteria incentivizes manufacturers to use hybrid vehicles rather than pure electric vehicles. One example of this is the Ford MachE and the Tesla Model Y, which do not qualify for the $7,500 tax credit because they do not meet the weight requirement threshold to be considered an SUV. This is a bad incentive, as it discourages the production and adoption of electric SUVs, which are becoming increasingly popular among consumers. I believe that in order to accelerate the adoption of electric vehicles, it is important to consider expanding the bracket to include Fords and Tesla SUVs. This would help to level the playing field and encourage more manufacturers to produce and sell electric SUVs. Thank you for your consideration of this important issue. Sincerely, Ahmed

Name	DateTimeReceived	Body.TextBody
		To whom it may concern, I am writing to express my concern regarding the eligibility of the current IRA EV tax credit. I believe the credit is not fair in its current form, because it provides a $7500 tax benefit to (5 seater) hybrids made outside the US, with low electric mile range but disqualifies the Tesla model Y (5 seater) that's made in the US and is fully electric with over 300 mile range. This seems unfair. I understand the goal of the EV tax credit is to encourage the transition from internal combustion engines to electric vehicles, and I support that goal. To me, it doesn't seem fair providing the full $7500 tax benefits to vehicles that are not fully electric, and also not built in the US. This not only disadvantages American made EVs, but fails to fully incentivize the adoption of 100% pure electric vehicle options. I urge the IRS to reconsider the current structure of EV tax credit and to include American made pure electric vehicles in the program. I've included a link to a petition signed by tens of thousands of Americans who have the same concerns. www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit<http://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> Thank You for considering my concerns. Sincerely
john graham	1/7/2023 14:31	
		The conditions of this bill are unacceptable. Pure EV vehicles made in America should qualify for the full incentive. Low EV range hybrids should not qualify at all. They still pollute and require oil importing. The Tesla Model Y 5 seat should not be excluded from the full incentive. All American full BEV's should be included in this bill and only American full BEV's. No hybrids. Jaden Ugene Foust
jadenf@comcast.net	1/7/2023 14:31	
		Dear IRS; My comment is that you have found a way to implement the opposite of what the Inflation Reduction Act intended. This is a major waste of taxpayer money to help oil companies, legacy auto companies to continue to destroy the planet. This is not the change we need and not the intention of the bill. What you are doing should be illegal as well as it is immoral and corrupt. So, fix it. Hybrids should get nothing if they don't have a 50KW or larger battery. Tesla Model Y long range is an EV and it is definitely a SUV. I recently brought home a 65" boxed TV in mine. NHTSA and EPA agree. People who ride in the back agree. But the overwhelming argument is for supporting clean transport and sustainable clean energy. The gas cars you are giving an $7500 EV incentive to don't. Signed, James Pennington AZ 85254
Jim Pennington	1/7/2023 14:38	
		IRS/Andres Garcia, The Tesla Model Y should receive full tax credits in light of other hybrid vehicles which are objectively worse for the environment receiving them as well. There is no reason that they should be treated otherwise. Christopher
Chris Pavlinec	1/7/2023 14:44	
		I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Martin-Charles Plouffe
Martin C Plouffe	1/7/2023 14:51	

Name	DateTimeReceived	Body.TextBody
Michael Murray	1/7/2023 14:54	Hello, Regarding the Inflation Reduction Act EV Tax Credit: I do not understand the logic, if not weird lobbying corruption involved in making a Tesla Model Y SUV not eligible for the 7500$ tax credit unless it has 2 more seats that other qualifying SUVs If somehow the weight of 2 more seats made it qualify clearly that is a bad metric to call something an SUV based on it just weighing more and being less efficient on weight. The most popular selling EV SUV in America, made in America, pure electric not carrying around a gas powertrain. doesn't qualify for the 80,000$ cap selling price where a Jeep wrangler with a sad little 21 mile range battery accounting for 5% of its traveling range, gets 7500$ off its price. definitely more than 5% of its price. and oh look, 5 seats. Similar issue with other vehicles like the ford Mach E. Clearly need better definitions of what an SUV is. And if anything higher incentives for Pure electric vehicles than hybrids. its a waste of efficiency to carry around two drivetrains and you can use those vehicles entirely as gas vehicles still. Why would you give so much money to a gas vehicle with a novelty sized battery on board. There is a petition broadly stating my similar opinion. please see it here: https://chng.it/SbxtZt2X4d The point of this bill was to incentivize purchases of new green energy vehicles and it is implemented in a way that does the opposite. This in its current form is a failure of government. Please fix this. Thank you
Nancy Brunelle	1/7/2023 15:00	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nancy Brunelle Martin-Charles Plouffe
Alex Beveridge	1/7/2023 15:03	As you have undoubtedly seen, there seems to be a discrepancy in the determination of which vehicles qualify for the EV tax credit. Specifically, I am writing about the inconsistency as it applies to the Tesla Model Y SUV. The 5 seat model qualifies under the car price limit while the 7 seat model, which is completely identical (other than the insertion 3 more seats), qualifies under the higher SUV price limit. As I understand this tax credit, the intent is to incentivize people to purchase electric and plug in hybrid vehicles while exempting high priced vehicles (since people who can afford those cars need a tax credit less than lower income individuals). I am writing to ask that you include all “versions” of the Model Y as SUVs. It is absurd, given the intent of the credit, that an SUV like the Jeep Wrangler 4xe would qualify for a tax credit when its gas mileage is less than 25mpg when it exhausts its short EV only range, while an all electric vehicle like the Model Y only qualifies if you put 7 seats in it. Thank you, Alex Beveridge 214-471-3141

Name	DateTimeReceived	Body.TextBody
ctjaziri	1/7/2023 15:15	To whom it may concern, Please see petition. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8 I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Chadley
Michael Wood	1/7/2023 15:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Michael Wood 1614 Misty Wood Drive Roseville, CA 95747
William Pulley	1/7/2023 15:29	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, William Pulley Jr.

Name	DateTimeReceived	Body.TextBody
Jesús Rubio García	1/7/2023 15:31	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Regards, Jesús
Enric Serras	1/7/2023 16:09	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://chng.it/c92qbBp8Sv Thank you for considering my concerns. Sincerely, Enric Serras Pujol
K	1/7/2023 16:09	Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us<http://www.aptera.us> for a great example) I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. . Also basing whether a vehicle is an SUV based on weight is a poor metric since the more efficient the vehicle the less it should weigh, and not be penalized by being deemed a sedan like the tesla model y 5 seater or the ford mach e. thank you
Alan Sherry	1/7/2023 16:10	SUV car weight: others. Taxpayers are ultimately funding this bill, and IRS interpretation must therefore protect US taxpayer interests and encourage US EV manufacturing. Moreover, IRS needs to be applying the rules fairly. Regrettably, IRS iGuidance of December 29th, 2022 is negligent with respect to its moral and ethical obligations to US taxpayers. The purpose of this email not only to call out the deleterious impact of the IRS interpretation of the bill, but also to offer solutions for IRS to consider going forward. EV subsidies for foreign brands made in foreign countries: Subsidies are being provided to foreign-based manufacturers that manufacture/assemble their cars in Mexico. This is an egregious use of US taxpayer funds, especially when you consider that we are the most indebted country on earth. American-made cars: For the year 2022, cars.com shows the Tesla model Y to be the most American made car in the world (URL below). it is also (by far), the best selling EV in America and in Europe, and is a top 5-6 car (gas or EV) in the world (see second link below). The model Y is a source of pride for America and an inspiration for US manufacturing renewal after decades of US manufacturing automotive decline. Long prior to the drafting of the IRA, the model Y was classified as an SUV by virtually every organization (manufacturer, government agencies including EPA and NHTSA, third parties like cars.com, Motor Trend). Via its actions, IRS claims to know better what is and isn't an SUV than doest the rest of the automotive world (why?). Shenanigans: IRS must know that the model Y 5-seat SUV and the model Y 7-seat SUV are the same car-they have identical frames and dimensions and identical, battery packs. Still, IRS automotive experts concluded that 2 extra third row seats convert a sedan into an SUV for tax credit purposes (why?). Even accepting this definition, i.e., that an SUV must have 7-seats, IRS rules are inconsistent, and biased against the most American-made car in the world (why?). For example the VW ID 4 with dual motor motor (which model Y also has) is purely a 5-seater with no possibility of even including 2 extra seats in a hypothetical third row; this foreign brand car fails to make the cars.com list of most American made cars (1st link below), but does benefit from the IRS $7,500 tax credit. This is not to mention the myriad of hybrids with 5-seat configurations that also qualify based on IRS interpretation of the bill- cars that have minimal battery range and should more appropriately be classified as gas cars that are contributing to one of the problems the bill is purportedly seeking to remedy (90+% of range or more provided by fossil fuel).

Name	DateTimeReceived	Body.TextBody
Peter Benson	1/7/2023 16:21	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Peter Benson
Steven Calvino	1/7/2023 16:39	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington DC 20224 Dear Sir, I would like to express my concern regarding the new tax incentives for electric vehicles. It is my understanding that several vehicles that fall into the plug-in hybrid category that achieve less than 30-40 miles of range on battery mode are eligible for the $7500 credit. It is my hope that vehicles which are pure EVs such as the Tesla Model Y 5 seater, Ford Mach E, in addition to others, should also qualify for this incentive as they will have a broader impact in the transition to sustainable energy transport and ultimately result in less environmental damage. Your consideration in this matter is highly valued and appreciated. Sincerely, Steven Calvino
Scrub Jay	1/7/2023 16:44	Dear Andres Garcia, I spent a bit of time thinking about and composing this letter. I believe its content is of value. Please read it and consider it, instead of just putting it in a pile. I absolutely believe in the migration to electricity and away from fossil fuels. The Inflation Reduction Act is an excellent tool to do just that. However, the implantation, as I understand it would be less than effective to its purpose. The first example would be that heavy vehicles are counter to the goal of efficient vehicles. As I understand it; it is now, a higher weight is necessary to qualify for the utility vehicles and vans $7500 rebate. I suggest that the interior vehicle area or the capacity to carry/tow weight would be the proper measure. The weight of the actual vehicle (heavier qualifies) is counter to the purpose of clean energy. Lighter is more energy efficient by definition. It should be a given. Also, the number of seats is superfluous. I, and my wife, are older and looking to buy an electric vehicle. We need a sport utility because it is higher off the ground and therefore easier to get in and out of. Also, I frequently go to the hardware store for home and yard maintenance materials. That means a sedan with trunk will not do and a pickup is more than I need. AWD is needed for winter weather. In addition, full self-driving would keep us independent in the event we become unsafe drivers. I am thinking that a Tesla model Y will fit my needs better than any other vehicle. We are old, retired, and on a fixed income. Our next vehicle will likely be our last. I would appreciate the $7500 rebate on that eventual purchase. That is point one. Point two is Hybrids. They use hydrocarbon products that is exactly what we want to eliminate. At best, they are half electric. So, give them a half discount. My recommendation is a maximum of $8000 for a full electric and $4000 for a hybrid. Point three is that we should all want to Buy American. Tesla is far more of an American than any of the other American manufacturer. They practice vertical manufacturing. That, as you know, means they make as many of the components as they can themselves. Other "American" manufacturers outsource hundreds, if not thousands, of components and then simply assemble the vehicle here in the USA. Unless, if they don't. Many "American" vehicles are actually assembled in Mexico or elsewhere. That needs to be considered. Giving full discounts to those that do not currently meet all the standards is unfair to those that do meet the standards. Some percentage consideration should be made. Perhaps, 50% of the discount that has a 5 year drop off. In other words, implement a discount of 50%, 40%, 30% etc.. Point five would be allowing some discount for more expensive vehicles that are manufactured in the USA. Several new struggling American companies are doing their best to introduce innovative electrical vehicles. It is my belief that they should all be recognized with something of a discount that can used to promote and sell their products. All American, "all electric" vehicles deserve to be supported by their government. They deserve to be supported by this legislation and your rules.

Name	DateTimeReceived	Body.TextBody
Daniel Woodford	1/7/2023 16:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit will not accomplish the goal of building and EV capability in the US using tax-payer dollars. In its current form, it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y with the 5-seat configuration. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is effective to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Daniel Woodford
Raj	1/7/2023 17:14	1) Hybrid vehicles should not be eligible for any EV tax credit. At best, the tax credit could be pro rated to the percentage of EV only range. 2) There should not be two separate MSRP limits for qualification based on vehicle classification. If the incentive is intended not to subsidize the wealthy, just have only one limit of 55,000 for all vehicles avoiding the need to classify a vehicle as SUV or not. 3) If there needs to be a separate limit for larger vehicles, then the higher MSRP limit should be based solely on minimum passenger / cargo /towing capacity and not on arbitrary classification as SUV or truck.
K. IM	1/7/2023 17:17	To Whom it May Concern, I write to ask that the EV tax credits include all of Tesla's cars. To not include an all electric vehicle for a tax credit that is promoting EVs seems senseless. Please change the qualifications for Tesla especially, but also for other EV models. I am a Tesla shareholder and am interested in buying a Model Y but not until this is included. Please include all Tesla cars in the EV tax credit. Respectfully, Kim Clarke
sitchin@comcast.net	1/7/2023 17:26	Topic: Comments on proposed Qualified Plug-in Electric Drive Motor Vehicle Credit Summary: I think you should classify the Ford Mustang Mach-E and Tesla Model Y 2-row as SUVs, not cars Detailed comment: Dear IRS, I’m commenting on the proposed list of qualified EVs, and particularly that 2 vehicles (Ford Mach-E and Tesla Model Y) that most people consider SUVs are not classified that way by the IRS. The result will be more confusion and disruption and undermining of Congress’s intent. I’m sure you have valid criteria for what’s an SUV, but in this case those criteria don’t align with the public’s “common” sense of how these vehicles are classified. Perhaps the public will change its mind? But it would be better and easier if the IRS would reconsider. Here’s why I think popular perception is that these are SUVs: 1. The review of the Mach-E on Edmunds.com (most famous vehicle rating site) begins with: “It's a Mustang! It's an SUV!” https://www.edmunds.com/ford/mustang-mach-e/ 2. The review on the U.S. News Car Reviews ranks the Mach-E as #3 in Electric SUVs and #8 in SUVs with 2 rows https://cars.usnews.com/cars-trucks/ford/mustang-mach-e 3. Secretary of Transportation Pete Buttigieg took a ride with Secretary of Energy Jennifer Granholm in a Mach-E to tout American EVs. Now, per IRS rules, this will be one of the few SUVs to get no tax credit? https://www.youtube.com/watch?v=K3NFGIgceMg Today’s (January 7, 2023) Wall Street Journal lists the 10 best-selling EVs in the U.S. in 2022. Of these, 7 are widely considered to be SUVs – and only 1 of those is eligible for the tax credit. Unless the purpose of the list of qualified vehicles is to ensure that no one gets the credit for an SUV, I’d like to suggest that the #1 Tesla Y and #3 Ford Mach-E be reclassified as SUVs. Thank you for your consideration. Ricardo Sitchin sitchin@comcast.net<mailto:sitchin@comcast.net>

Name	DateTimeReceived	Body.TextBody
Satish Kadam	1/7/2023 17:30	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Satish Kadam
luchsinger@lycos.com	1/7/2023 17:41	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I wish to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I urge you to broaden the interpretation to include these innovative and hyper efficient vehicles. Thank you. Randy Luchsinger
mark honeychurch	1/7/2023 17:42	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Petition for change https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbWdYNnktR1dYbHQ1Y0JKMEQyUzltQjJJODFLd3xBQ3Jtc0tsWXE1R1pDU1NaSU50ZEFaS09jdm5Ba0sxUkx1WGpsR0tiUjk5R2ctSkVpeHJEcGJaT2Y2c0JDbUxMLWhoMWR0eE5sZ2p3eWl0ZWxBRlhxUUE0VkZ1S05wZThUby1BVmlBcE9YMzctMWpGeDNWMmc1VQ&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U>

Name	DateTimeReceived	Body.TextBody
Frank Torres	1/7/2023 17:43	IRS Staff, Thanks for the opportunity to allow the public to comment on your Inflation Reduction Act's qualified cars for the EV incentive. Just a little bit about myself and my wife. I'm retired military and retired government employee and my wife also served in the military and is a retired government employee as well. We want to do our part in helping with the environment and to get away from fossil fuels, lessening our carbon footprint and supporting American auto companies. We were hoping to be eligible for a $7,500 credit with a purchase of a Tesla Model Y 5 seater SUV, which we have a non refundable deposit on our order. Per the IRS guidelines SUVs, trucks costing no more than $80,000 would qualify for this tax credit understanding there are other requirements which need to be met such as income requirements and where the vehicle is made etc. In my particular case the Tesla 5 seat SUV (Model Y) is not being considered to get a tax credit due to the cost. However the exact vehicle with a 7 seat configuration does qualify for the credit. This is confusing since the manufacturer has classified all Model Ys as a SUV. It appears to me the criteria is confusing and does not make sense to me. For example hybrids which still has a internal combustion engine is still polluting the air and leaving a carbon footprint. For example per the guidance hybrid vehicles such as the two Jeep models, the Audi Q5 Quattro, BMW X5 Xdrive 45e, Ford Escape PHEV, all qualify for the tax credit. However if someone buys a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) and qualifies for the rebate instead of a Tesla Model Y with 122 MPGe than the government clearly isn't doing the most they can to reduce carbon emissions which I believe is the #1 goal. Please review your guidance and reconsider adding "all Tesla's Model Ys" to the list of vehicles which is eligible for the $7,500 rebate. Currently the IRS guidance shows 4 Tesla Model Y and only one currently is eligible for the tax credit, the other 3 does not due to the cost exceeding $55,000 and it only has seating for 5. The Model Y that is eligible has 7 seats. I believe the IRS should allows "ALL" Model Ys to qualify for the credit regardless of the number of seats. All of the Model Ys are the same vehicle other than it has different trims. We are just one family speaking up and by reading many posts online there are thousands out there that share my thoughts.
Zach Dilgard	1/7/2023 17:55	Hello, The Internal Revenue Code Section 30D appears to veer from the ultimate goal of incentivising people to transition to EVs. The fact that the $7,500 tax credit applies to numerous significantly less efficient "gas"/electric hybrid vehicles over some FULLY electric vehicles (that have also been proven to be the safest cars on the road currently, i.e - Tesla Model Y - https://www.youtube.com/watch?v=IF0gnnMgPW8) is a travesty, one I'm hoping can be revised for the benefit of consumers and the planet as a whole. Please allow all variants of the Tesla Model Y to be categorized the same, whether a 5 seat or 7 seat variant and allow it to be eligible for the $7,500 tax credit. Please revise the Internal Revenue Code 30D in full to properly incentivise all American made EVs. Please focus first and foremost on full EVs, they should be given most praise in the name of helping the environment, the whole reason this code has been made to begin with, even over hybrid vehicles. Thank you for your consideration. Respectfully, Zach Dilgard
Dylan Merida	1/7/2023 17:59	I'm emailing in regards to the "Qualified Plug-in Electric Drive Motor Vehicle Credit," otherwise known as "OMB Control No. 1545-2137." If a hybrid Jeep (and other models) with 21 miles of electric range can quality as SUVs and receive the full $7500 tax credit, so too should all the five seat and performance variants of the Tesla Model Y. Excluding the RWD and AWD Model Y 5 seat variants is a travesty when they are full EVs with fifteen times the range and much more cargo capacity than hybrid vehicles on the list. Thank you for your consideration, Dylan Merida Father, EV Enthusiast, and US Tax Payer
Chris Hein	1/7/2023 18:03	Please revise your rules so that taxpayers are not funding hybrid vehicles and true EVs are not eligible due to some arcane rules. A Jeep with a gas engine getting 21mpg qualifying while a Tesla Model Y does not is ridiculous and not in keeping with the law's intentions. Chris Hein Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Nick Zerman	1/7/2023 18:07	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nicholas Zerman-Moriak -- Nicholas Alexander Zerman-Moriak
Jeff Wilde	1/7/2023 18:16	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program and properly assign the Tesla Model Y5 seater to the proper SUV category, as applied by NHTSA AND EPA. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jeff Wilde 2140 North Bay Dr Willoughby, Ohio 44094 Sent from my iPhone
Abel Ruiz	1/7/2023 18:22	To whom it may concern, as a tax paying American, I am very displeased with learning that an all built true American SUV vehicle (Tesla Model Y) isn't eligible for the $7500 tax credit. I was waiting to purchase one come the new year. I am very upset that this vehicle isn't eligible and encourage the IRS to revisit and rethink this through and allow the credit on this car so it can help me out. Very much appreciate your consideration and time. Respectfully, Abel Ruiz Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
John C Branca	1/7/2023 18:35	The Inflation Reduction Act has a stipulation where EV and Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 in Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill.
Srinivas Makam	1/7/2023 18:49	Dear Sir/Madam, Here is what I don't like: 1) Hybrids are getting the full credit (should be at max. $2,500) 2) don't penalize lighter cars: e.g. Model Y 5 seater (and other cars) should qualify for the credit even if they are lighter than other bulky/inefficient cars (so set the limit to $80k). All forms of discrimination are bad. All 100% battery electric vehicles should qualify. It should just be an EV credit, all EVs, not Hybrids and EVs. Thanks You Srinivas Makam .
Jacqueline Foz	1/7/2023 18:52	Follow-up, Mr. Andres Garcia, Kindly fix the EV Tax credit. Do the right thing. As stated below, we share Mr.Kelley PoV (Point of View) Thank you. ---------- Forwarded message --------- From: Jacqueline Foz <jacquelinelf1@gmail.com<mailto:jacquelinelf1@gmail.com>> Date: Wed, Jan 4, 2023 at 5:04 PM Subject: 🚘 Follow-up RE:Tesla cars 🚘 Model Y. To: <pra.comments@irs.gov<mailto:pra.comments@irs.gov>> CC: <info@skadden.com<mailto:info@skadden.com>> [cid:1857c0469c51d59b7601] -- Jacqueline Foz Confidentiality Notice: The information contained in this email and any attachments to it is intended only for the use of the intended recipient and may be confidential and/or privileged. If any recipient of this communication is not the intended recipient, the unauthorized use, disclosure or copying of this email and any accompanying attachments or other information contained herein is strictly prohibited, and may be unlawful. If you have received this communication in error, please immediately notify the sender by return email, destroy this email and any and all copies thereof (including any attachments) without reading them or saving them in any manner. Thank you.

Name	DateTimeReceived	Body.TextBody
Bryan Rogers	1/7/2023 18:52	Dear IRS, Not including the Tesla model Y 5 seat version in the $7500 tax incentive to buy an EV does not make sense. The Model Y: 1. Is manufactured in California and Texas. 2. Only uses electric motors and batteries to run. 3. Has a MPG equivalent 117 miles per gallon if it was burning gasoline. Please correct this obvious mistake and include the Tesla model Y 5 seat version. Sincerely, Bryan R. Rogers
Vince Ryder	1/7/2023 19:02	Comments on EV Tax Credit from Inflation Reduction Act The IRA EV Tax Credit implementation is broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not. Subsidizing inefficient gas-electric hybrid vehicles with $7500 will SLOW DOWN the transition to cleaner transportation fleets, and personal vehicles. This is dumb, AND expensive. There is Zero justification for doing this as it goes against the stated environmental goals of the Act. Also, excluding some American built 5-seat SUVS by recategorizing them at "other" (differently than NHTSA and EPA) is shady business. It looks corrupt, even to the casual observer. There are much better ways than curb weight and seat-count to distinguish which vehicles should/should not receive these credits. Price caps are fine, but should be implemented fairly. The easiest way to fix this broken implementation is to rescind the Hybrids completely from the legislation as soon as practical (2024?). Should be able to add in the FULLY electrical 5-seat SUVs currently excluded without ANY delay (Tesla, Ford, possibly others). Finally, using curb weight (minimum) as a criterion for this makes NO SENSE, because you definitely Do Not want heavier EVs (or any other vehicles) than necessary, because this increases energy consumption (also degrades roads/tires quicker). This Act's implementation needs fixed ASAP. As currently implemented, at best it makes American Govt look like a laughing stock amateurish organization. At worst, it looks positively corrupt, because somebody had to go to great lengths to make this so against the Act's stated goals, and especially because how it conspicuously leaves out the best selling, MOST American made EV, the Tesla Model Y. I can be reached at biovmr@yahoo.com or my phone at 850-797-2013. Thank you for your attention to this matter.
Bruce Cicone	1/7/2023 19:03	On Sat, Jan 7, 2023 at 6:07 PM Nick Zerman <nickzerman@gmail.com<mailto:nickzerman@gmail.com>> wrote: To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nicholas Zerman-Moriak --

Name	DateTimeReceived	Body.TextBody
James Headley	1/7/2023 19:15	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James HEADLEY -- I have switched to GMail for personal correspondence. Please update your e-mail address for me. Jim Headley
Kevin	1/7/2023 19:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Kevin Chitwood
Neal Xiong	1/7/2023 19:39	Dear IRS, I think the current way IRS grant tax credit to EV/hybrid is wrong, which leads to situations such as that Tesla Model Y (non-7 seater) and the Ford Mustang Mach-E will not receive any incentives at all, yet some hybrid vehicles that use fossil fuels will. I believe a better method is based on electric mileage, and without price cap on the vehicle. For example: Electric mileage (mi) | Tax credit ($) 0-99 | $1500 100-199 | $2500 200-299 | $4500 300+ | $7500 As the purpose of the tax credit is to encourage transition to EV, this method makes perfect sense. This is fair on pure EV vs hybrid. As the credit only goes to electric mileage and not to fossil fuel mileage on hybrids. Another advantage with the tiered credit is that it encourages companies to produce EV with longer range, which in turn encourages innovation on e-motor and battery efficiency. Regards, -Neal

Name	DateTimeReceived	Body.TextBody
Jay	1/7/2023 19:49	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
K J	1/7/2023 20:00	Dear IRS, I ‘m writing to express my deep concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, B.Biermann
Nagaraja Hejamadi	1/7/2023 20:04	Hi, Looked at the recently released list of qualified vehicles to receive the $7500 tax credit for EVs, and royally confused. It was shocking to learn that the Ford Mustang Mach-E SUV and basic Tesla Model Y are not qualified. Hope that was a mistake. Is that list being updated? There are numerous ICE cars (with tiniest battery with range of 20 miles) in the list that qualify for the credit. It would be insane if green-energy credits are given to inefficient ICE cars and not 100% EV vehicles like Mach-E and Model-Y. Regards, Raja.
tighter.combats0p@icloud.com	1/7/2023 20:09	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mark

Name	DateTimeReceived	Body.TextBody
James Bogle	1/7/2023 20:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James Bogle
Syrophenikan Blackmetal	1/7/2023 20:26	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. The omission of the Tesla Model Y (5 seat configuration) undermines the intent of the IRA EV Tax credit incentive. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -Phil
Robert Francis	1/7/2023 20:31	To whom it may concern, Because the IRS does not consider the 5-seat Tesla Model Y an SUV, it does not qualify for the $7500 tax credit. I think this is a mistake. The Environmental Protection Agency and the NHTSA classify the 5-seat Tesla Model Y an SUV. Why does the IRS not match their classification?
killyang	1/7/2023 20:39	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ilkyung Karam
Rick Wartman	1/7/2023 21:14	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Rick Wartman

Name	DateTimeReceived	Body.TextBody
Dishan Perera	1/7/2023 21:25	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form and poor use of taxpayers money, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Dishan -- Dishan Perera San José, CA 916.621.7775
Matthew Weiss	1/7/2023 21:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Matt Weiss Matthew Weiss Pranakasha Productions chief creative officer The Octava Chamber Orchestra concertmaster/president
Travis M	1/7/2023 21:36	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Travis M

Name	DateTimeReceived	Body.TextBody
Alpha Diallo	1/7/2023 21:43	To Whom It may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal.However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and not built in the United States.This is not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns Sincerely, Alpha M Diallo Client Tech Analyst
Douglas Kennedy	1/7/2023 21:45	I strongly protest the exclusion from a tax credit of the 5 seat model Y from Tesla. This vehicle is the best ever and it doesn't pollute like some hybrid vehicles that are getting tax payer money. It is just wrong to include foreign hybrids made in Mexico and exclude a truly American model Y 5 seats created in the USA and built by American workers in Texas and California. Give the Tesla model Y all types the SUV status as does the EPA and NHTSA. Douglas Kennedy Punta Gorda Florida
john doll	1/7/2023 21:49	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Doll
lynneariec@gmail.com	1/7/2023 21:54	IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Price of the vehicle should have NOTHING to do with it. Please stop discriminating against Musk! Lynne Cunningham Sent from my iPhone
Jeff Roberts	1/7/2023 21:56	Please consider adjusting the tax credits according to electric vehicle, benefit and compliance with requirements. The Tesla vehicle the model Y is an SUV, but does not get classified as such as a five seater while other five seater “SUVs“ do. There are also vehicles with far less economy, not built in the United States, receiving the full tax credit. Please make corrections based on benefit of the economy for all vehicles on your list. Your hard work and dedication to the American people. All the best, Jeff R. Customer Service Austin Bounce House Rentals Round Rock, TX - Serving the entire Austin area! (512) 765-6071<tel:(512)%20765-6071> AustinBounceHouse.Rentals<http://www.austinbouncehouse.rentals/> Check out our reviews here<https://g.page/AustinBounceHouseRentals/review?mt>! Check out our TDI compliance here<https://www.tdi.texas.gov/commercial/lcamcurrentsticker.html>! Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Harshal Gaddamwar	1/7/2023 22:14	To whom it may concern, The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit (as explained in the following IRS website - https://www.irs.gov/credits-deductions/credits-for-new-clean-vehicles-purchased-in-2023-or-after) : To qualify, a vehicle must: * Have a battery capacity of at least 7 kilowatt hours * Have a gross vehicle weight rating of less than 14,000 pounds * Be made by a qualified manufacturer. See our index of qualified manufacturers and vehicles<https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after>. * FCVs do not need to be made by a qualified manufacturer to be eligible. See Rev. Proc. 2022-42<https://www.irs.gov/pub/irs-irbs/irb22-42.pdf>PDF for more detailed guidance. * Undergo final assembly in North America The sale qualifies only if: * You buy the vehicle new * The seller reports required information to you at the time of sale and to the IRS. * Sellers are required to report your name and taxpayer identification number to the IRS for you to be eligible to claim the credit.
MrMark	1/7/2023 22:23	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit.
Sheila Geesa	1/7/2023 22:27	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Sheila Geesa Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Andy Kopac	1/7/2023 22:39	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Andy Kopac Sent from my iPad
Erik Dunham	1/7/2023 22:46	I signed this petition https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit On Tue, Jan 3, 2023 at 3:38 PM Erik Dunham <erik.dunham@gmail.com<mailto:erik.dunham@gmail.com>> wrote: Please categorize the Tesla Model Y 5 seat variant (2 rows) in the $80,000 cap for Applicable MSRP Limit. re: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after -Erik Dunham
Rahul Sharan	1/7/2023 22:53	Seater be included under the SUV category when filing taxes. This vehicle is a fully electric, mid-size SUV that is quickly becoming popular in the United States. The Model Y 5 Seater is an efficient, safe, and reliable vehicle with a long range on a single charge. It is an excellent choice for both short and long trips, and its features and performance make it a great option for families. Given its features and performance, I believe the Model Y 5 Seater should be included under the SUV category when filing taxes. It would make it easier for customers to choose the most appropriate vehicle for their needs. I thank you for your time and consideration, and look forward to hearing from you soon. Sincerely, Rahul
Jeff Rabenhorst	1/7/2023 23:25	I am writing to express my concern about the disproportionate benefit outlined in the Inflation Reduction Act (IRA) regarding electric vehicles. Currently some popular electric vehicles, such as some variants of the Tesla Model Y and Ford Mach-E, are receiving no incentive, while there are low range hybrids being excessively benefited. I urge you to investigate this matter and take necessary action to ensure that the IRA is applied fairly and without bias. Thank you for your attention to this important issue. Sincerely, Jeff Rabenhorst Glenelg, MD 21737 jeff.rabenhorst@gmail.com<mailto:jeff.rabenhorst@gmail.com>
Donald Carlson	1/7/2023 23:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Donald Carlson

Name	DateTimeReceived	Body.TextBody
Paul Cummings	1/7/2023 23:37	Sirs/Madams: I am highly dismayed at this inexplicable designation of the 5-seat Tesla Model Y Crossover as NOT an SUV for the EV Tax Credit- a vehicle designated by organizations whose job is to categorize cars, like the EPA and NHTSA, as an SUV. Ludicrous. Stupid. Uneducated. Anti-American. Boneheaded. Suspicious. Hypocritical. I have many other adjectives to apply to this nonsensical decision, but some of them are not appropriate for print. You designate the 5-seat Jeep and Audi hybrid vehicles as SUVs for the full $7500 tax credit. Hybrids! Each with a total of about 21 Mile of battery-only range. Really? But not the all-electric, 5-seat Tesla Model Y (a car, by the way, also designated as the most America Made vehicle)? Nor the all-electric, 5-seat Ford Mustang Crossover? Both of which get over 300 miles of battery-only range? Again, this just makes no sense! This is a random decision because…. of what I can't even fathom. This smells of politics- and I hope this is not the case, because this type of blatantly odd decision begs a congressional hearing, where you are going to have to explain how the IRS, tax experts, would override the designations given by the EPA and NHTSA, who are car experts. Sincerely, Paul Cummings Hutto, TX
Jay Kerwin	1/8/2023 1:41	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jason kerwin
Tony Kassab	1/8/2023 1:44	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Tesla Model Y, a pure EV with a 330-mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit! This is not logical and is instilling distrust in your organization. Antonio Kassab U.S. citizen
Shandor Korda	1/8/2023 2:08	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kolozs Korda

Name	DateTimeReceived	Body.TextBody
Jimmy B	1/8/2023 2:43	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jimmy Barger
Gmail	1/8/2023 9:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, T. Langlands
Cameron Garrett	1/8/2023 9:52	Hello, and thank you for taking the time to read this. I have comments and a concerning solution regarding the implementation of the tax credit on plugin vehicles as part of the Inflation Reduction Act. Regarding the definition of an SUV. Per the IRA, an SUV (or truck) with MSRP up to $80k is qualified for the plug-in vehicle tax credit. This is a very important distinction since other vehicles (ie sedans) only qualify for the credit if the MSRP is up to $55k. According to multiple online publications, the proposed IRS rule classifies a vehicle as an SUV if it's GVWR is 6000 lbs or higher. This method of classifying an SUV eliminates many worthy vehicles (such as the Ford Mustang Mach-e and Tesla Model Y 5 seat variant) AND violates the spirit of the Act. Larger and heavier EVs are by definition less energy efficient, therefore providing a tax credit only to larger and heavier SUVs (ie less efficient vehicles) is definitely not what the writers of the law intended. SOLUTION. The EPA already classifies vehicles as cars, trucks, vans and SUVs. Fueleconomy.gov lists EPA class size by model year, and SUVs are divided into small and standard, and 2WD and 4WD. Since the Act did not specify small or standard nor 2WD or 4WD SUVs, IRS should include all vehicles classified by EPA as SUVs. This would allow worthy vehicles such as Ford Mustang Mach-e and Tesla Model Y 5 seat variant to qualify as SUVs and thus the $80k price limit. Thank you for your time and consideration. Cameron Garrett Jefferson, GA
Julio Jimenez	1/8/2023 10:17	I find this situation at Tesla model Y not qualified gor tax credit unfair because it clearly meet all the guidelines for the credit. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Anthony Swift	1/8/2023 10:19	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Anthony swift
Ąžuolas Žamoida	1/8/2023 10:27	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ąžuolas Žamoida
Tim Shakarian	1/8/2023 10:27	I'm concerned about the misaligned incentives that give tax credits to PHEVs which are still mostly gas powered cars. In many cases, hybrids produce more lifetime CO2 than even their gas counterparts and utilize far more gas than WLTP estimates(1). In addition, pure EV vehicles that are significantly better for the environment and our energy security such as the Ford Mach-E and the Tesla Model Y do not appear to qualify for any tax credit. It appears as though these vehicles are being unfairly penalized for being more efficient than their PHEV counterparts. I would prefer a system with zero tax credits for any EVs than one that effectively favors inefficient PHEVs. Thank you for your consideration, Timothy Shakarian 1 - https://electrek.co/2022/12/22/plug-in-hybrids-use-more-gas-than-estimated-dieselgate-whistleblower-says/
Nicholas Stees	1/8/2023 10:34	An SUV should be interpreted as not by it's weight but if the vehicle does not have a trunk but instead a lift gate or hatch and the cargo area is not separated from passenger space.
Jeffrey Jessup	1/8/2023 10:41	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The classification of certain vehicles as SUVs or not seems weird at best. Why would the same exact vehicle such as the Tesla Model Y not be an SUV regardless of the number of seats? Why not just use the EPA classification of all the vehicles impacted by this bill? If the EPA considers a Ford MachE an SUV, why change it to other and make it not qualify for the larger category? When a consumer is shopping for a vehicle type, they normally look at the body style first to determine if it's an SUV or not but under the current IRS determination, they'd have to research the number of seats, overall weight, or some other seemingly arbitrary reason that some vehicles the same dimensions are not SUVs but sedans. Less confusion would help the consumer and you when deciding on implementing this new law. The EV credit should include autocycles which are some of the most efficient and sustainable vehicles both during manufacture AND during operation. (see www.aptera.us for a great example) I urge you to broaden the interpretation to include these innovative and hyper-efficient vehicles. Thank you.

Name	DateTimeReceived	Body.TextBody
Andi Pula	1/8/2023 10:57	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely Andi Pula,
MN	1/8/2023 10:59	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Manh Nguyen
phuong hoang	1/8/2023 11:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Phuong
Manh Nguyen	1/8/2023 11:06	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Manh

Name	DateTimeReceived	Body.TextBody
Bill Lueck	1/8/2023 11:13	We need to make sure we are creating a level playing field in the Inflation reduction Act regarding qualifications for EV credits. Currently neither the Ford Mach E or Tesla model Y are getting the incentive in all trim levels; although the EPA considers them SUVs — this needs to change. They are 100% SUV EVs, so should get the credit. If the goal is to maximize the number of NEW gas cars on the road and penalize American companies and American made made products, well then it's missions accomplished. If the goal is to get greener vehicles on the road, please don't unfairly penalize the best products we make as a country. If the goal is truely to transition to electric vehicles and a greener form of transition, ALL 100% electric vehicles would get the credit and gas cars with a small battery would therefore get half credit (or a fraction of it), thus actually in incentivizing the purchase of an EV while making all vehicles greener!!! Please consider this option. This must be implemented fairly. Specific company's should not be targeted and harmed. Regards, William H Lueck
Manh Nguyen	1/8/2023 11:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Manh
Stanley Vozzella	1/8/2023 11:21	[Foreign MotorsWorks header] We should be supporting the American car business please let the Tesla Model Y 5 seat qualify for the 80k threshold. Best regards, Stanley C. Vozzella Foreign MotorWorks, Inc. 678 Southern Artery Route 3A Quincy, MA 02169 p. 617-786-8400 f. 617-786-8401 www.foreignmotorworks.com<http://www.foreignmotorworks.com>

Name	DateTimeReceived	Body.TextBody
jbs0929@verizon.net	1/8/2023 11:29	Dear IRS and Treasury Officials, I am commenting as an individual citizen regarding the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 and the related Qualified Clean Vehicle Index issued under Internal Revenue Code Section 30D. As someone concerned about climate change and who is an advocate for the transition to fully electric vehicles, I provide these brief comments on my concerns about the criteria for Fully Electric Vehicles (EV) and Plug-In Hybrid Electric Vehicles (PHEV) necessary to qualify for federal income tax credits under the Inflation Reduction Act. In summary, I do not believe that the criteria in the Rev. Proc. (and particularly the guidance for Section 30D and related index to manufacturers) is consistent with the intent of the Inflation Reduction Act (IRA) to encourage the transition to low carbon emitting transportation vehicles. Vehicle Weight as the Critical Criteria The criteria to qualify as an SUV appears to be based on a weight floor or minimum. This penalizes the purchase of more efficient EV's solely because they are lighter in weight. As a result, they do not qualify for the $80,000 level credit and only qualify for the $55,000 level credit. For example, several versions of the Ford Mustang Mach E, Tesla Model Y, VW ID.4 and the singular Cadillac Lyric all fail to qualify as SUVs even though these vehicles have a pure battery EV power train and are all classified as SUV's by NHSTA, the EPA and in the CAFE regulations. Several heavier and/or foreign made vehicles with smaller cargo volumes qualify, even though their form factor is identical to the Ford, Cadillac, Tesla, and US made ID.4 vehicles. Failure to qualify for the higher credit means that consumers will have less incentive to buy these more efficient U.S. made EV's. This is clearly contrary to the intent of these credits in the IRA act, which was to encourage the transition to a low carbon vehicle economy in the United States. Required U.S. Content and Leased Vehicles At the same time, I understand that the clear intent of Senator Manchin (the key Senator driving the final contours of the IRA last year) to grant these credits only to vehicles with a high degree of U.S. content, is ignored in these rules. This is because consumers can obtain the credit by leasing a non-U.S. vehicle. This provision seems completely unbound from the clear intent of Congressional legislators and ought to be changed in these regulations or challenged in the court system.
Biju Chacko	1/8/2023 11:35	To whom it may concern, I'm concerned about the current IRA EV Tax credit. This credit is unfair in its current form. It provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric cars such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe it is fair to provide tax benefits to vehicles that are not fully electric and not built in the United States. This not only disadvantages American-made EVs but also fails to fully incentivize the adoption of genuinely green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can genuinely encourage the adoption of environmentally-friendly transportation options and simultaneously support domestic industries' growth. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you very much for considering my concerns. Sincerely,
Charlotte Gibbons	1/8/2023 11:41	Hi there, I would like for you to reconsider the decision the IRS has made in excluding the Tesla Model Y 5 seat and the Ford Mach E from the electric car rebate. Both are full electric vehicles. The Tesla certainly is an SUV just as much as the other approved cars. We need to care for our country and get off of fossil fuels. We must include the most popular electric cars and allow people to buy them more affordably! Thank you Charlotte Gibbons
Danny Hamilton	1/8/2023 11:59	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Danny Hamilton 15025 S Raymond Ave Gardena, CA 90247 Email: dannyhmltn@gmail.com<mailto:dannyhmltn@gmail.com> Cell: 760-567-9346

Name	DateTimeReceived	Body.TextBody
Annie Slater	1/8/2023 12:08	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Anne Slater
Ricco Feliciano	1/8/2023 12:36	Mr. Garcia, I do not envy your position in this matter as I know it is unpopular task being laid before you by the government. So, I'm going to put a spin on this by basing my concerns more on facts & less on emotion and frustration. Bottom-Line-Up-Front (BLUFF): IRS, DOT, & DOE vehicle definitions are based on rules designed for Internal Combustion Engine (ICE) vehicles & fail to define the Battery Electric Vehicles (BEV) & thus fail to define what qualifies for either an SUV &/or Sedan Electric Vehicle Tax Credit. For Example: If a (5x Seat) Hybrid Jeep can justify a cap of $80K, then a (5x Seat) Tesla Model Y, a Small SUV or SUV Crossover, MUST justify a cap of $80K as well. Justification: I'm no expert, but like you, I have the ability to come to my own conclusions by exploiting the research already done by professionals in & out of the government WRT vehicles. The established rules & definitions are currently based on the Internal Combustion Engine (ICE) type vehicle. We need to approach the problem with fresh eyes, redefined by the new type of vehicle, the Electric Vehicle. Below are government sites that define vehicle types base on ICE configurations: https://www.fhwa.dot.gov/publications/research/infrastructure/pavements/ltpp/13091/002.cfm https://afdc.energy.gov/data/mobile/10380 https://afdc.energy.gov/data/mobile/10381 Instead of solving a problem with one hand tied behind our backs. Re-evaluate the rules that are used to define EV vehicles types. Things like vehicle weight class, duty classifications, etc. are ill-defined for the type of vehicle(s) that are being considered for the Electric Vehicle Credit, as they have
Rob Deutsch	1/8/2023 12:42	Sirs - I'd like to comment on the IRS's preliminary evaluation as to whether Tesla Model Y 5 seat variants should qualify for the new EV tax credit. As of now, no 5 seat version of the Tesla Model Y qualifies for the tax credit since they are classified as cars and exceed the $55K price limit. This is ridiculous. Many other vehicles classified as SUV's are far less environmentally friendly than Model Y's. Does it make sense to encourage people to buy cars which pollute more? Isn't that contrary to the motivation behind implementing the tax credit? I strongly encourage IRS to reclassify Tesla Model Y 5 seat versions as SUV's rather than cars. Robert Deutsch (rddeutsch@aol.com) Sent from my iPhone
Arif Rahim	1/8/2023 13:03	Tesla single handedly is bringing the automotive industry to a sustainable and emissions free future. Some of these vehicles that are receiving the credit burn so much gas! The Model Y 5 seater should qualify as a SUV and get the $7500 tax benefit. We love Tesla and feel it heavily deserves the EV (electric vehicle) credit. Thanks so much for the consideration.

Name	DateTimeReceived	Body.TextBody
Steve Lattanzio	1/8/2023 13:08	The current structure to qualify for the EV tax credit is flawed as it incentivizes the selling and purchasing of heavier, less efficient vehicles, which in some cases (e.g. large plug-in hybrids with very little pure EV range) may have greater emissions than the average vehicle on the road today. Meanwhile, the #1 most American-built vehicle (Tesla Model Y) with 125 mpge and widely considered to be an SUV would have to have its price significantly lowered to qualify for the EV tax credit because it is not heavy enough to be considered an SUV. In addition to the perverse incentives, the structure of the tax credit is complex, arbitrary, and unclear, further undermining the effort. It is very possible or likely that this results in greater CO2 emissions than the baseline scenario and all at a high cost to taxpayers. In the spirit of offering a solution instead of just complaints, I believe the following structure is clear and avoids weird artifacts and unintended consequences: Every new vehicle regardless of drivetrain sold in the US should qualify for a tax credit equal to 200 times its combined mpge over 40 (slightly above average) to not exceed 10% of the sale price or $7,500. For example, * A Tesla Model Y being sold for $65,990 and 125 mpge would qualify for the lowest of (125 - 40)*200 = $17000, 0.1*65990 = $6599, or $7500, which comes out to be $6599. This vehicle currently qualifies for $0 in tax credit, unless you add two more seats, which then would get $7500. * A Jeep Grand Cherokee 4xe being sold for $79,365 and 56 mpge would qualify for the lowest of (56 - 40)*200 = $3200, 0.1*79365 = $7937, or $7500, which comes out to be $3200. This vehicle currently qualifies for $7500. * A Tesla Model S being sold for $104,990 and 120 mpge would qualify for the lowest of (120 - 40)*200 = $16000, 0.1*104990 = $10499, or $7500, which comes out to be $7500. This vehicle currently qualifies for $0. While this is a greater credit than the $6599 for the Model Y, it's actually cheaper for the taxpayer, because it would generate, on average, about (104990 - 65990)*0.049 = $1911 more tax revenue (though for the state and not federal). There should be no "means-testing" qualification attached to the EV tax credit--wealth redistribution should be kept to the progressive income tax side of the equation. It only creates more confusion and more ways to cheat the system. With the current structure, a lot of the people who could afford an EV simply will not buy one, since they won't want to pay $7500 more than everyone else, nor pay a price that was inflated higher because of the tax credit to begin with. Others won't buy one because they will be unsure of whether they will qualify and don't want to be surprised to pay 7500
Daniel Phelps	1/8/2023 13:10	Hi IRS, The qualifications for receiving federal tax credits on EVs is ludicrous. All Tesla Model Y's should receive the tax credit. All Ford Mach E's should receive the tax credit. Hybrids with poor fuel efficiency should not get the tax credit. Thank you, Dan Phelps 8991 Arcade Rd. Atascadero, CA 93422 530-519-3038
Vijay Gore	1/8/2023 13:17	[redacted] I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. The way the goals of the IRA EV Tax credit currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Furthermore, I can assure you that this will cause a lot of legal issues for the IRS and the

Name	DateTimeReceived	Body.TextBody
Jason Fehlen	1/8/2023 13:59	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jason Fehlen Sent from my iPhone
Vijay Gore	1/8/2023 13:59	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. The way the goals of the IRA EV Tax credit currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto
David Geise	1/8/2023 14:25	For example, you do not classify the 5-seat Tesla Model Y as an SUV (the EPA and NHTSA classify the 5-seat Tesla Model Y as an SUV). This means 5-seat Tesla Model Y, a pure EV with 330 mile range, 117 MPGe, and SUV form factor is not eligible for the $7,500 tax credit. However a Jeep Hybrid Grand Cherokee 4xe (with a Gas engine, getting only 23 MPG, and 25 miles of electric range) is classified an SUV and gets the $7,500 tax credit. The IRA’s $7,500 federal tax credit is partly intended to promote the United States prominence in the EV sector, so disqualifying one of the most popular electric vehicles in the country from the tax credit is will delay our country’s transition to sustainable transportation. David Geise david.geise@icloud.com<mailto:david.geise@icloud.com> “Adults keep saying: ‘We owe it to the young people to give them hope.’ But I don’t want your hope. I don’t want you to be hopeful. I want you to panic. I want you to feel the fear I feel everyday. And then I want you to act as if your house is on fire. Because it is.” – Greta Thunberg “Our species needs, and deserves, a citizenry with minds wide awake and a basic understanding of how the world works.” - Carl Sagan “We are like tenant farmers chopping down the fence around our house for fuel when we should be using Nature's inexhaustible sources of energy — sun, wind and tide. ... I'd put my money on the sun and solar energy. What a source of power! I hope we don’t have to wait until oil and coal run out before we tackle that. “ - Thomas Edison “The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little” - Franklin D. Roosevelt

Name	DateTimeReceived	Body.TextBody
askdave@davescoins.com	1/8/2023 14:55	Dear Sirs, The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, by IRS ruling the Jeep Wrangler that is a hybrid and gets 20 MPG which is very poor gas milage and a joke when compared to an electric vehicle. While the Tesla Model Y 5 seat SUV which is a totally electric car and does not use any gas is not qualified. I am aghast that such a thing, so contrary to the law that enables these credits can be sued in such an illogical fashion. Please correct this. Thank you, Dave
kim Thorsell	1/8/2023 14:59	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kim Thorsell
Charles Wright	1/8/2023 15:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Charles Wright Arizona Rose & Flower Company M3970000 1-800 02-0372AA FTD

Name	DateTimeReceived	Body.TextBody
Matthias Donnelly	1/8/2023 15:18	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Matthias Donnelly
petraroli@gmail.com	1/8/2023 15:21	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Vincent Petraroli
Vanessa Gary	1/8/2023 15:39	I am writing to express my concern about the current qualification requirements for the Federal Tax Credit for electric vehicles. It has come to my attention that the Tesla Model Y 5 seater, a pure electric vehicle with a range of 330 miles and an efficiency rating of 117 MPGe, is not being classified as an SUV by the IRS. This means that the Model Y is ineligible for the $7,500 tax credit, despite its SUV form factor and impressive efficiency. The Model Y 5 seater option meets the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). On the other hand, the Jeep Grand Cherokee 4xe, which has a gas engine and a relatively low efficiency rating of 23 MPG, is eligible for the $7,500 tax credit due to its 25 miles of electric range. This seems like a gross injustice and a misalignment with the original intent of the tax credit, which was designed to encourage the adoption of sustainable transport and support American workers in the electric vehicle manufacturing industry. I strongly urge you to take action to address this issue and ensure that the IRS applies the SUV/non-SUV rules consistently and fairly. It is important that tax payer dollars are used to support the development of advanced technology and clean energy, rather than propping up inefficient gas vehicles. I am writing to request that a revision of the tax credit guideline be reconsidered so that the classification of the Tesla Model Y 5 seater option be listed as an SUV for the IRA tax credit cap of $80,000. Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of reducing emissions, promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and attention to this matter. I hope to see swift action taken to correct this issue and ensure that the Federal Tax Credit is applied fairly and consistently.
drwade forestcitybehavior.org	1/8/2023 15:57	I understand that under the current rules interpretation, the 2023 Tesla model Y will not be eligible for a rebate, despite the fact that it is classified as an SUV. Please reconsider and/or adjust the rules to allow for this car to be classified as an SUV and eligible for the rebate. Thank you, Erin J. Wade, PhD/BCBA-D Forest City Behavior www.forestcitybehavior.org

Name	DateTimeReceived	Body.TextBody
David Day	1/8/2023 16:32	The current guidance on the EV tax credit is really out of wack when it comes to the Tesla Model Y. The model Y is a SUV and is even listed as such on other government web sites i.e https://www.nhtsa.gov/vehicle/2021/TESLA/MODEL%252520Y%2525205-SEAT/SUV/AWD#manufacturerCommunications or https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45196#tab4 Every vehicle related site for the US gov besides yours calls the model Y a SUV This does not impact me, but the interpretation of the law has really made tings more complicated than it should be. This rule directs people into a heaver less efficient vehicle which is not the main purpose of going electric.
Jared Tomlin	1/8/2023 17:12	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer and significant tax payer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. Please correct the rules to reflect what is truly most beneficial to transitioning the country to clean energy and providing domestic clean energy jobs. Tesla is number one by a very wide margin in both of these categories and should be celebrated as contributing to a better environment and a better American economy. Sincerely, Jared Tomlin US citizen, taxpayer and voter
Katie Chapdelaine	1/8/2023 17:32	I am writing to express my frustration over the recent announcement that only some of Tesla's Model Y configurations will qualify for the federal tax credit. My husband and I are waiting on delivery of our 5-passenger, AWD, Model Y. From my understanding, the IRS has decided that thia vehicle does not qualify as an SUV. This means we do not qualify for the $7,500 tax credit. From my understanding, the IRS is using fuel economy criteria for gas-powered vehicles to determine what is an SUV and what is a sedan. This criteria does not seem to have been applied fairly. A Jeep Grand Cherokee 4xe, a hybrid vehicle, gets only 21 miles of electric range and only 20 MPG on gas. This vehicle qualifies for the federal tax credit. A Tesla Model Y, regardless of how many seats it has, gets 113 MPEe with a battery range of 330 miles. How does this vehicle not qualify for an ELECTRIC VEHICLE tax credit? With that fuel economy, the EPA qualifies the Model Y as an SUV. How is it that two federal government entities come up with different definitions? It's disappointing that the IRS is going to disqualify the number one selling electric vehicle in America for the federal tax credit when most in the Biden administration seem to hold the common goal of bolstering the EV movement. Please reconsider the 5 seat Tesla Model Y classification from sedan to SUV in order to bolster the EV movement. Thank you, Katie Chapdelaine Bloomington, IL
Charles Bugg	1/8/2023 17:32	Please reexamine your projected classification of the 4-seat Tesla Model Y, for tax credit as an SUV under the IRS. There are numerous reasons to conclude that this Tesla model should be classified as an SUV, and I am confident that others have already delineated these factors to you. I personally am concerned for you to adjust the classification so that I can afford to purchase the car. Thank you for your consideration. Charles Bugg 303 Dexter Ave. Birmingham, Al 35213
Dave Guzman	1/8/2023 17:37	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Dave Guzman

Name	DateTimeReceived	Body.TextBody
Vahan nazarian	1/8/2023 17:39	The decision to label the model Y 5 seater as a sedan instead of an SUV by the irs is in direct conflict to every other governmental agency. I ask that the irs reconsider its decision and relabel the Model Y as an SUV so it can qualify for the $7,500 rebate. Thank you for your attention to this request. -- Vince Nazarian
Gurjot Singh	1/8/2023 17:40	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Gurjot Singh
Charles Bugg	1/8/2023 17:43	Please reexamine your projected classification of the 5-seat Tesla Model Y, for tax credit as an SUV under the IRS. There are numerous reasons to conclude that this Tesla model should be classified as an SUV, and I am confident that others have already delineated these factors to you. I personally am concerned for you to adjust the classification so that I can afford to purchase the car. Thank you for your consideration. Charles Bugg 303 Dexter Ave. Birmingham, Al 35213
David Silverstein	1/8/2023 17:52	Hello, I understand that the decision to include a vehicle on the IRA tax credit list is a complex one, and I respect the thought and care that goes into making these decisions. However, I strongly believe that the Tesla Model Y 5 seater is a vehicle that deserves to be recognized for its efficiency, range, and overall quality. I would greatly appreciate it if you could consider adding it to the list. If the Model Y is not added to the list, I would be grateful if you could provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration. Sent via Superhuman<https://sprh.mn/?vip=david@imasilverstein.com>
Keith B	1/8/2023 18:32	Email: pra.comments@irs.gov Subject: OMB Control No. 1545-2137 To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Keith Beckwith

Name	DateTimeReceived	Body.TextBody
Dave Williams	1/8/2023 18:42	Dear IRS, I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. Sincerely, Dave Williams Sent from Samsung Galaxy smartphone. Get Outlook for Android<https://aka.ms/AAb9ysg>
Soham Shirgaonkar	1/8/2023 18:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
ronaldgarcia93@gmail.com	1/8/2023 18:57	Thank you for taking the time to read through my comment. I’m writing regarding the eligibility of the 2023 Ford Mach-E California Route 1 (MSRP $63,575) for the Electric Motor Vehicle Credit. After some research, I noticed that this model does not qualify for the credit. This vehicle is officially classified an SUV from the manufacturer. It appears to be that the IRS is inconsistently sorting vehicles into certain categories if sorting them by GVWR alone. If the purpose of the program is to encourage sales of more efficient vehicles, it would be important to incentivize vehicles with lighter weights since these are more efficient. It’s also its also important vehicle size, as one would also do when assessing the “utility” of a vehicle. In this case, note that there are several SUVs that have less cargo space than the Tesla Model Y and Ford Mustang Mach-E that are considered SUVs in the program, like the BMW X5 plug-in and Jeep Wrangler plug-in. I urge you to classify the Ford Mach-E as an SUV. Thank you, Ronald Garcia 308-390-1594
Billy Chang	1/8/2023 19:39	Please fix the error if not categorizing some of the Tesla model Y as not an suv. They all should be suv. http://Cheng.it/SbxtZt2X4d Billy

Name	DateTimeReceived	Body.TextBody
James Morrison	1/8/2023 19:50	I wanted to email you to let you know my concern about the new IRA EV tax credit. I think it is unfair that the IRS will provide tax benefits to hybrid and foreign built electric cars while excluding American made all electric cars. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit. Thank you for reading this message and please consider allowing All American, All electric cars like the Tesla model Y, five seat car to be included in the tax credit. James Morrison
Ryan Albrecht	1/8/2023 20:10	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ryan Albrecht
kennethaterry@gmail.com	1/8/2023 20:17	Dear IRS, Please fix the EV Tax credit. The ford mustang Mach e and tesla model y don't qualify. I'm really confused why they don't considering a plug in hybrid Jeep wrangler qualifies. They are American made cars and should qualify. Both the Mach e and Y get between 250 to 315 mile range. The jeep is a gas suv with a big battery and electric motor. Thought this was a ev tax credit not a gas hybrid credit. Sincerely concerned Tax payer Sent from my iPhone
Larry Miloshevich	1/8/2023 20:21	I believe that the IRA EV tax credit is unfair in its current form, as it provides tax benefits to gas hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. While I support the goal of the IRA EV Tax credit to encourage the purchase of clean transportation, I do not believe it is fair to provide tax benefits paid for by the American taxpayer to vehicles that are not fully electric and are not built in the United States. This disadvantages American-made EVs, and fails to fully incentivize the adoption of truly clean transportation options. I urge readers of this comment to invest 9 minutes and watch a clear and compelling explanation of how the current tax credit incentivizes the purchase of specific gas hybrid and foreign-built vehicles while discouraging the purchase of specific full electric EVs, as a result of a definition of SUV that is absurd and inconsistent with other government agencies. https://www.youtube.com/watch?v=OCBJxSFIh0U I urge the IRS to reconsider the current structure of the IRA EV Tax credit and include American-made pure electric vehicles, as the program was intended to do. Also, please see the following petition that is signed by tens of thousands of Americans who feel the same way: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for your consideration. Larry Miloshevich Lafayette, Colorado

Name	DateTimeReceived	Body.TextBody
Ryan F.	1/8/2023 20:44	To whom it may concern, I am writing to express my serious concern regarding the current IRA EV Tax credit. I believe that this credit is extremely unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit The tax cresit should also be retroactive to 2022 vehicles. Thank you for considering my concerns. Sincerely,
Craig Iseli	1/8/2023 20:53	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Craig Iseli Get Outlook for Android<https://aka.ms/AAb9ysg>
Doctor Lance	1/8/2023 21:02	My comments on the use of public funds to subsidize the purchase of plug-in electric vehicles. 1. I do not feel that there should be a distinction between passenger vehicles and SUVs. The MSRP and other qualifiers should apply to all non-commercial vehicles equally. The seemingly arbitrary SUV and truck designations in federal programs has created enough consumer confusion and 'gaming' of compliance efforts by manufacturers over the years. There is no reason to maintain this confusion as we move forward in to the EV era.
K. N. Ramachandran	1/8/2023 21:13	Please reconsider the tax credits for the SUV line of vehicles. From the outset, it looks like the SUV classification has not been accurately and consistently applied. The most jarring example of this is the fact that the 5-seater Model-Y which is very popular and an efficient pure battery electric vehicle does not get the IRA tax credit for an SUV, i.e. $80,000 whereas inefficient vehicles like the Jeep Wrangler do receive the credit. The basis behind these decisions is not clear and allows it to be interpreted as favoritism, even if that wasn't the case. Please take efforts to: a. Clearly outline the SUV definition used to make the judgment. b. Encourage the growth of efficient Battery Electric Vehicles like the Tesla Model Y, instead of penalizing it based on factors that are not transparent. I hope you will consider this feedback as we can only build a sustainable and robust economy based on renewable energy when the right incentives are present. Thanking You, Ramachandran K.N.
Erik Lillydahl	1/8/2023 21:26	qualify as SUV’s (which they are classified by other bodies). The Jeep 4xe has a gas engine and gets 20 mpg, it has 21 miles of electric range and get’s a $7,500 tax credit. The Tesla Model Y is electric only, gets 113 MPEe and has 330 miles of range. It doesn’t not get a tax credit. This system has gotten completely messed up. We are trying to incentivize people to buy electric vehicles! Please classify these vehicles as SUV’s as they should be. Erik

Name	DateTimeReceived	Body.TextBody
Procopio, Samuel V	1/8/2023 21:37	Hello, I am writing to express a complaint about the Inflation Reduction Act's EV tax credits. There are multiple plugin hybrid EVs on the list that produce the same amount of emissions from driving as there gas-only counterpart. You can easily see this by looking at there mpg ratings. The 4 EVs on the list that should be removed due to extremely poor mpg ratings: Audi Q5 TFSI e Quattro (PHEV) (hybrid mpg is 26) BMW X5 xDrive45e (Hybrid mpg is 20) Jeep Wrangler 4xe (hybrid mpg is 20) Jeep Grand Cherokee 4xe (hybrid mpg is 23) These efficiency numbers are no better than other SUV gas-only vehicles. You need to establish minimum mpg requirements to ensure that money is going to vehicles that actually produce less emissions. Otherwise manufacturers will just throw a battery into a polluting vehicle and call it an EV. In conclusion: The 4 cars above should not be given the credit due to poor mpg. This can be done by amending requirements to include minimum mpg limits on hybrid vehicles.
heming xia	1/8/2023 21:43	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of the inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Best regards Heming xia
Jason Russell	1/8/2023 22:10	To whom it may concern As a purchaser of an EV I have found the IRS classification of current electric vehicles from Ford, GM and Tesla to be illogical, counter to the direction of the "Inflation Reduction Act" and and frankly confusing for consumers. US Consumers have come to accept vehicles like the Ford Mach-e, and Tesla Model Y as small SVU and so has the EPA/Dept. Energy on their consumer website https://www.fueleconomy.gov/, and the IRA should follow suite. The IRS classification is also extremely confusion for plug-in hybrids. The Ford Escape PHEV is classified as a SUV/Truck but its chassis mate the Lincoln Corsair PHEV is classified as a car. When shoppers look at the two vehicles side by side, they would both be consider SVUs and the IRS should as well. The IRS should use the standard classification that the EPA/Dept. Energy has already establish to ensure that consumers are able to claim the fully tax credit that the "Inflation Reduction Act" intended. Thanks
Shad Atkinson	1/8/2023 22:12	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Shad Atkinson Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
David Macke	1/8/2023 22:13	I am writing to ask the IRS use NHTSA definitions of SUVs when finalizing the rules of the Inflation Reduction Act "IRA". I believes it is counter to the will of Congress and the American people in general to exclude American made EV SUVs from the $7,500 credit because of a seemingly incongruent definitions recently published by the IRS. I believe that the current definition of SUV is unfair in its current form because it excludes American-made pure electric vehicles such as the Tesla Model Y 5 seater and versions of the Ford Mustang Mach-E platform. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation and this goal is laudable. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric while EV models categorized by the National Highway Transportation and Safety Administration, the main Federal transportation regulator of automobiles and EVs categorizes these EVs as SUVs but fail to qualify as SUVs within IRA. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include any EV categorized by NHTSA as an SUV as an SUV within the IRA, specifically the Tesla Model Y 5 seater and the Ford Mustang Mach-E SUVs, allowing those models to be in compliance with the program. After all, prosperous American car companies may pay more in taxes than bankrupt American car companies. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Regards, David J Macke
Steve Shapiro	1/8/2023 22:27	I hereby submit comments on the above matter due to the IRS inconsistencies seen in publishing criteria for the $7500 EV Tax Credits. First we must focus on the intent of the Inflation Reduction Act. The White House published this document: https://www.whitehouse.gov/briefing-room/statements-releases/2022/12/15/biden-harris-administration-releases-inflation-reduction-act-guidebook-for-clean-energy-and-climate-programs/ To highlight a key paragraph: "When President Biden signed the Inflation Reduction Act into law in August 2022, he said the new law 'is not just about today, it's about tomorrow. It's about delivering progress and prosperity to American families.' The Inflation Reduction Act makes a historic commitment to build a new clean energy economy, powered by American innovators, American workers, and American manufacturers, that will create good-paying, union jobs and cut the pollution that is fueling the climate crisis and driving environmental injustice." Note the key objectives: -A new clean energy economy -Powered by American innovators -American workers -American manufacturers The White House and legislators did not determine a number of 7 seats or number of motors or drive trains determine this. They stated that consumers will choose between various cars and SUVs and have realistic MSRP limits that they can easily understand. The IRS has not used the objectives and ease of consumer choice to facilitate the intent of this act. Problem 1: The IRS has determined a 7 seat Tesla Model Y qualifies for classification as a $80K SUV limit but the 5 Seat Tesla Model Y does not. This is a grave error in the IRS determining it takes 7 seats to be an SUV but an identical vehicle with 5 seats does not. SUVs are about storage and cargo capacity. The "U" in Utility defines this and storage and cargo capacity are what UTILITY is all about.
Craig Longo	1/8/2023 22:29	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
John Klassen	1/8/2023 22:58	with zero emissions. So why is the 5 seat Tesla Model Y SUV, which is far and away the market leading electric vehicle in the USA and responsible for the greatest amount of GHG reduction, not qualified for the credit as a SUV? Why is the SAME VEHICLE qualified if it has a third row of sets? Other 5 seat BEV SUV"S of similar size such as the VW ID.4 are qualified. This makes NO SENSE AT ALL It is nonsensical rulings and regulations like this that make people of all political persuasions lose their faith in government agencies acting in a reasonable and responsible manner to implement laws passed by the Congress and signed by the President. I should note that both of these Tesla Model Y SUV vehicles are made in the USA by American labor with American content. Please change your SUV qualification criteria to include the 5 seat Tesla Model Y and stop penalizing it for being a long-range, efficient vehicle that weighs less than some absurd, arbitrary weight limit that you have decreed. I have written to my Congress person, Representative Mark DeSaulnier, and brought this troublesome qualification to his attention. I look forward to the IRS quickly correcting this mistake. Sincerely, John Klassen San Ramon, CA 94583 -- John.K.Klassen@gmail.com<mailto:John.K.Klassen@gmail.com> | San Ramon, California | +1 510-290-8900
Paul Newhouse	1/8/2023 23:06	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Paul Newhouse
DOUG KENALEY	1/8/2023 23:18	Weight (gross vehicle weight) as a characteristic of defining a "SUV" (vs. sedan) in the Inflation Reduction Act should not be applied to Electric vehicles. Our government should reward "efficient" cars as lighter vehicles require fewer batteries (less resources mined) to maintain/increase distance traveled. The current definition being used actually reward less efficient cars (heavier) as well as plug-in-hybrids (ie continued use of fossil fuels). This should not be the intention of this act and not where our tax dollars should be going. Vehicle dimension and number of passenger seats would be a better discriminator of SUV (vs. sedan). Percent of electrification should be used as a factor also. Battery electric cars should receive 100% of the subsidies whereas plug in hybrid's (PHEV) should be assigned a smaller percentage (less than 100%) based on milage contribution of each component. ie if 20% of the milage of a PHEV is from the battery and 80% is from the internal combustion engine, then this car model should be granted a 20% subsidy of its particular make (sedan or SUV). Thank you, Douglas Kenaley
Stephen Spiller	1/8/2023 23:41	I'd like to submit a comment on the IRS list of qualifying vehicles for the $7,500 tax credit under the "Inflation Reduction Act" (https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after). The 5-seat variants of the Tesla Model Y have been inexplicably classified as "other vehicles" rather than as "sport utility vehicles." This is despite the fact that the EPA classifies them as "Small SUVs" (https://www.fueleconomy.gov/feg/byclass/Small_SUV_4WD2023.shtml), most consumers conceptualize them as SUVs, and that apparently if they were only heavier, then the IRS would classify them as SUVs (even though that would make them less fuel efficient, leading to a self-defeating implication.) Given that other branches of the US Government do classify them as SUVs, and many taxpayers made purchase decisions accordingly (anticipating that a law that differentiates SUVs from other vehicles would indeed classify the Model Y as an SUV as other branches of the Federal Government have), it is rather nonsensical for the IRS to deviate from that precedent to classify the Model Y as other-than-SUV instead. Thank you for your consideration, I look forward to seeing the updated list, Stephen Spiller

Name	DateTimeReceived	Body.TextBody
Frank McGrath	1/9/2023 0:21	Dear IRS, I would like to register my disapproval at the way you are interpreting the EV incentive program. Using a metric such as weight to determine whether a vehicle qualifies as an SUV is counterproductive. Weight offers no value. Excess weight costs energy to move. It is more expensive to create excessively heavy vehicles. Given that the goal of the program is to reduce the use of fossil fuels and lower our carbon footprint, your interpretation is perverse. Please change it by removing any incentives to create needlessly heavy vehicles. Frank McGrath Natick, MA
Bourke Floyd	1/9/2023 0:32	Please also exclude HEVs or increase requirements for them so we are not just wasting my tax dollars on gas cars that are fake EVs not even built in the US just so they can sell more gas cars. I'm concerned regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bourke Floyd -- Bourke Floyd
Bao Vu	1/9/2023 1:33	I was very motivated to switch to all electric vehicle since I heard of the news that Tesla will be included in the Inflation Reduction Act. I was ready to purchase the Tesla Y with 5 seater SUV but then to find out that it doesn't qualify under SuV category unless its a 7 seater. I believe this is extremely unfair because there are so many cars that are much less environmentally friendly still qualify for the $7500 tax credit such as the Jeep plug in only gets 21 miles on electric. Please consider the Tesla Y 5 seater in the SUV 80k limit. The whole point is to motivate for cleaner energy vehicles on the road and not having the Tesla Y to be part of the SUV category will discourage many people like myself from switching the electric vehicle. All in all it is not fair. Best regards Bao Vu
Penny Gmail	1/9/2023 2:39	Dear Sir/Madam: The Qualified Plug-in Electric Drive Motor Vehicle Credit decision supports terrible and ridiculous policy that gives $7500 EV Tax Credit to hybrid vehicles (e.g., hybrid Jeep) and NOT to fully electric vehicles. The result: A hybrid Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. THAT Jeep GETS a $7,500 EV Tax Credit. A Tesla Model Y is electric ONLY and gets 113 MPEe. It has 330 miles of range. It does NOT get a $7,500 EV tax. Such a policy makes a mockery of the legislation that attempts to encourage sustainable transportation decisions. Thank you. Penny Pierce Sent from my iPhone
D T	1/9/2023 5:56	To: Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 The tax credit should no longer be given to hybrid SUVs that sill guzzle gas, and there shouldn't be a price limit on the cars that qualify. Instead of helping hybrid SUVs we could give the tax credit to full EV SUVs, which are expensive. To go full electric in America we'll obviously need electric SUV's, and SUV's are expensive. Anything full EV should qualify, I don't care if it's a Lamborghini. Darrin Taylor

Name	DateTimeReceived	Body.TextBody
Lincoln Pierce	1/9/2023 7:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only a disadvantage to American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lincoln Pierce
Donald Rhodes	1/9/2023 8:11	As you are aware the Inflation Reduction act requires the IRS to categorize vehicles following EPA/DOE classification requirements. Please be informed that the DOE has published a detailed list which categorizes many of the Model Year 2023 Alternative Fuel and Advanced Technology Vehicles into SUV or sedan/wagon. Please consider using this list to define vehicle class tax credit eligibility. Using this preset list will serve taxpayers and reduce uncertainty by offering a single source list for taxpayers to rely upon. I also note that the DOR reports the Compact SUV (CUV) segment to be incredibly important as it helps reduce emissions from full size SUV’s by providing a vehicle size for mass market adoption. In light of the above, CUV’s like the Ford Mach E and Tesla Model Y should qualify for the “SUV” tax credit since they are classified by the DOE as SUV’s. <https://afdc.energy.gov/vehicles/search/download.pdf?year=2023> [preview.png] download<https://afdc.energy.gov/vehicles/search/download.pdf?year=2023> PDF Document · 2.3 MB<https://afdc.energy.gov/vehicles/search/download.pdf?year=2023>
tobiasgraf98@web.de	1/9/2023 8:29	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tobias Graf
Don Ranalli	1/9/2023 9:18	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Don Ranalli

Name	DateTimeReceived	Body.TextBody
Marco Duderstadt	1/9/2023 9:23	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Marco Duderstadt
Chrissy	1/9/2023 9:26	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Christine Ranalli
Roger Todd	1/9/2023 9:49	Suggestion for improving the determination of Sedan vs. SUV: Get 10 or more points using criteria below to be called an SUV: 3 points for having all wheel drive 3 points for having hatch (not trunk) 2 points for having an off-road traction mode 1 point for ability to purchase with tow hitch 1 point for every 10 mm of chassis ground clearance over 150mm 1 point for every 1000 Liters of 2-passenger cargo capacity Tesla Model 3 LR-AWD gets 3 + 0 + 0 + 0 + 0 + 1.235 = 4.235 -> Sedan Tesla Model Y LR-AWD gets 3 + 3 + 2 + 1 + 2.2 + 2.158 = 13.358 -> SUV The criteria may require tweaking, but the concept can quickly and objectively be calculated using a spreadsheet of vehicles and their specs. Roger Todd I/T Engineer
Girulat	1/9/2023 9:53	The decision to label the TESLA Model Y 5 seater as not a SUV while labeling similar brands such as Audi and Jeep as SUVs makes no sense. Tesla pure EVs will help us drop our dependence on oil while these hybrid "SUV"s will not do so. There have been studies that show most plug-in hybrid owners do not plug in their cars to charge. So even with lousy EV range, not even those measly improvements are realized. Please reconsider labeling the Tesla 5 seater as qualifying for the $7500 tax credit. Squeezing in two more seats to the same frame seems a silly reason to change their classification especially since other agencies have long labeled them as SUVs. Respectfully, Rollin Girulat
Marcel Hofmann	1/9/2023 10:00	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely, Marcel Hofmann

Name	DateTimeReceived	Body.TextBody
Jose Cebrian	1/9/2023 10:16	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jose Cebrian
Jose Cebrian	1/9/2023 10:18	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jose Cebrian
cebrian@t-online.de	1/9/2023 10:23	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.

Name	DateTimeReceived	Body.TextBody
rob.taylor100@comcast.net	1/9/2023 10:34	To Whom It May Concern at the IRS: I will keep this short, as I am sure you have many of these emails to read and categorize. I think the IRS guidance decision to grant the $7500 tax credit to vehicles that have less than 75 MPGe is mistaken, as is the arbitrary classification of many vehicle types as “other” based on unpublished, undefined, or incorrect set parameters. In particular, the classification of Tesla Model Y 5-seat, Ford Mustang Mach-E, and Volkswagen ID4 trims as “other” when the same model is allowed as an SUV seems uninformed at best, or malicious at worst. To be clear, all versions of Tesla Model Y, Ford Mustang Mach-E, and Volkswagen ID4 should be classified as “SUV”, and eligible for the $7500 credit, with an $80,000 MSRP price cap. I have signed the following petition which offers more detail https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbEotQVMtUVNJVy05Q3QzY0cyZFpCN0ZfRk13UXxBQ3Jtc0tsb2FTcTJDTGxHTGk2eVFjLWVEbUYxQjhLS1d0RXJiYTh4NGVpQkctazdwelU2R1AwQ2lxZVNFZ09yeVB3VEhBUlByLVhBUmx2N19mZFhKX1hTU05YQ1VvZW1EWmxmaVVwd3YzQzEyRWVCSElmMUZJMA&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Thank you for soliciting comments from the US taxpayers, Robert Taylor Palatine, IL
Peter Helander	1/9/2023 10:35	The Tesla Model Y 5 seat regular and Long Range are the among the most popular and most efficient SUVs on the planet. We bought it as an SUV, since it is an SUV and way higher than our Model 3. NHTSA and The EPA is classifying it as an SUV and if you look at Websters dictionary for SUV, it does qualify. It is an outrage that hybrids with a tiny, tiny battery that only offers about 20 miles of range is eligible when The Tesla Model Y that offers 330 miles of battery range is not included in this program. PLEASE INCLUDE IT as well as the Ford Mach E since the story there is about the same. Resources 1. SUV - Wikipedia<https://en.wikipedia.org/wiki/Sport_utility_vehicle> 2. SUV Definition & Meaning - Merriam-Webster<https://www.merriam-webster.com/dictionary/SUV> 3. (3495) This would VANISH Tesla’s all time high inventory IMMEDIATELY - YouTube<https://www.youtube.com/watch?v=SIYVKTXt5Yg> 4. (3495) No Tax Credit For 2023 Tesla Model Y | This Is Absurd - YouTube<https://www.youtube.com/watch?v=nUlWdcjJzMo> – Scandal Model Y not included? 5. (3495) model y not included in tax rebate - YouTube<https://www.youtube.com/results?search_query=model+y+not+included+in+tax+rebate> – Many videos on this topic – Seems to NOT make sense that Model Y is not included. Peter Helander, MBA Growing your online traffic. Increasing Conversions, Sales & Profits! 404 368 8043
rob.taylor100@comcast.net	1/9/2023 10:35	From: rob.taylor100@comcast.net <rob.taylor100@comcast.net> Sent: Monday, January 9, 2023 9:34 AM To: 'pra.comments@irs.gov' <pra.comments@irs.gov> Subject: OMB Control No. 1545-2137 To Whom It May Concern at the IRS: I will keep this short, as I am sure you have many of these emails to read and categorize. I think the IRS guidance decision to grant the $7500 tax credit to vehicles that have less than 75 MPGe is mistaken, as is the arbitrary classification of many vehicle types as “other” based on unpublished, undefined, or incorrect set parameters. In particular, the classification of Tesla Model Y 5-seat, Ford Mustang Mach-E, and Volkswagen ID4 trims as “other” when the same model is allowed as an SUV seems uninformed at best, or malicious at worst. To be clear, all versions of Tesla Model Y, Ford Mustang Mach-E, and Volkswagen ID4 should be classified as “SUV”, and eligible for the $7500 credit, with an $80,000 MSRP price cap. I have signed the following petition which offers more detail https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbEotQVMtUVNJVy05Q3QzY0cyZFpCN0ZfRk13UXxBQ3Jtc0tsb2FTcTJDTGxHTGk2eVFjLWVEbUYxQjhLS1d0RXJiYTh4NGVpQkctazdwelU2R1AwQ2lxZVNFZ09yeVB3VEhBUlByLVhBUmx2N19mZFhKX1hTU05YQ1VvZW1EWmxmaVVwd3YzQzEyRWVCSElmMUZJMA&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Thank you for soliciting comments from the US taxpayers, Robert Taylor Palatine, IL

Name	DateTimeReceived	Body.TextBody
Richard Phillips	1/9/2023 10:46	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Richard Phillips
Ellis Lee	1/9/2023 10:48	MSRP limit being considered by the IRS. I have a Tesla Model Y Long Range, 5 seats, and I can assure all that it is a 100% totally electric SUV, economical in every sense, and a perfect example of a vehicle that should qualify for a $7,500 tax credit. This vehicle is a perfect example of why the IRA Bill was designed. I ask that the Tesla Model Y, Long Range, 5 seats, be eligible for the full tax credit, and that the vehicles that are "Hybrid", be eliminated from consideration for tax credit as they continue to pollute and are much less economical and efficient. Thank you for your consideration. Ellis Lee Uniontown, PA 15401
Pranav Rajagopal	1/9/2023 11:14	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am frustrated that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery (21mi electric range) are eligible for the full $7.5k credit. This seems to be a clear example of special interests and political motivation at play, as it appears that the UAW and legacy auto lobby may have had a hand in writing these rules. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs and does not incentivize consumers to purchase domestic products. I strongly urge the IRS to reconsider these rules and classify the Tesla Model Y (5 seat version) as a SUV, as well as reevaluate the eligibility for credits for foreign-made EVs on lease. It is important to support the adoption of clean energy vehicles and American-made products in order to create a more sustainable future. Sincerely,
Swaroop Mallegari	1/9/2023 11:28	Hello: All versions of the Model Y should be considered for the full $7500 tax credit with the price cap of $80,000 and not just the 3 seater. The EPA qualifies the model y as an SUV ergo it's an SUV. I was planning on purchasing a Model Y and I cannot because of your decision not to put the price cap at $80,000 for the 5 seat version. Tons of SUVs have only 5 seats. Please fix ASAP so the environment protection act can actually do some good. Thank you. Swaroop Mallegari Sent from my iPhone
John Page	1/9/2023 11:42	subjective. The term SUV used to mean a rugged off-road vehicle, but now it is really just a body style that emphasizes ride height, visibility and safety. They are strongly preferred by women, so this could be viewed as gender discrimination. In my view the only considerations should be price, electric range and origin. Body style and battery size are entirely irrelevant. John Page 21530 Saratoga Heights Drive Saratoga CA 95070

Name	DateTimeReceived	Body.TextBody
Anu Gore	1/9/2023 11:46	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit and to request the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. In its current form, this credit is unfair as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5-seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. The way the goals of the IRA EV Tax credit currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs.
ANK 2001	1/9/2023 11:57	Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original
Steven Hedgecock	1/9/2023 12:21	Please categorize/classify the Tesla Model Y standard range 5 seat version and Tesla Model Y performance 5 seat version and the Ford Mach E Mustang and all Trims as SUVs. Thank you, Steven Hedgecock Club Business Concepts 7710 Balboa Ave, ste 302 San Diego CA 92111 858-496-0551 office 619-822-9225 cell 858-496-0011 fax

Name	DateTimeReceived	Body.TextBody
Jeffrey Schnabel	1/9/2023 12:25	Please consider applying the EV tax credits by class of vehicle rather than having different EV credits for different versions of a vehicle, or different weights within the same vehicle product line. For example, the Tesla Model Y is an SUV by all measures. There should not be a difference in the tax credit between the 5-seat version and the 7-seat version simply because of weight. The irony of this is that you, the IRS, are promoting inefficiency in the application of what qualifies as an SUV, when both the 5-seat version and the 7-seat version are exactly the same except for the addition of 2 extremely small (child or very small adult use) seats. Your actions would actually cause people to order the 7-seat version for no other reason than to obtain the tax credit, but would put more inefficient vehicles on the road, by the tens or hundreds of thousands. The EPA designates the Model Y as an SUV, why is the IRS classification different for the 5-seat versus the 7-seat version? Ask yourself this simple question; what is the benefit to society of putting a less efficient vehicle on the road at the expense of $7,500 per vehicle, to the taxpayers? Your stance is ludicrous on its face and shows how out of touch the IRS is with reality. Seems like $80B is well spent on illogical decision-making. Par for the course! Jeffrey Schnabel - Broker Associate - 512-913-7480<tel:512-913-7480> "Representing People, Not Properties" tm [https://public.realtyaustin.com/agents/jeffrey@realtyaustin.com/jeffrey@realtyaustin.com-signature.jpg]<mailto:Jeffrey@RealtyAustin.com> About Me<https://mailtrack.io/trace/link/09e677730e5a012cc4994ff5e2984056bd2c8cf7?url=http%3A%2F%2Fwww.realtyaustin.com%2Ft%2FJeffrey-Schnabel%2Fagents%2FJeffrey-Schnabel&userId=7404094&signature=ef6bcc47b9135666> | Mobile Friendly Property Search<https://mailtrack.io/trace/link/1a5f00d763d240ab56f08f1087e6d22587a8e2a1?url=http%3A%2F%2Fwww.realtyaustin.com%2Ft%2FJeffrey-Schnabel&userId=7404094&signature=e602e8bab113f03d> | Blog<https://mailtrack.io/trace/link/1446397dc051806de093abe808d6f33f49f7f679?url=https%3A%2F%2Fwww.realtyaustin.com%2Ft%2FJeffrey-Schnabel%2Fblog%2F&userId=7404094&signature=a9a24fd062fcce4a> | F<https://mailtrack.io/trace/link/5b6d3ef49363d718723dfe7944dca6ab52d9d0bb?url=https%3A%2F%2Fapp.salesforceiq.com%2Fr%3Ftarget%3D5ef6
doug brittingham	1/9/2023 12:26	Your current classification for the ev tax credit as it applies to the Tesla model Y is nonsense. Please reconsider and apply the credit as it wasintended: to get more people using pure ev vehicles rather than fossil fuel vehicles. This should eliminate hybrid gas/battery vehicles as well. Doug Brittingham
Guy Lane	1/9/2023 12:28	--To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Steve Warren	1/9/2023 12:38	To whom it may concern, The current list of vehicles eligible for the tax credit by the IRS is absurd. How can a Jeep Wrangler with 25 miles or less of electric range possible be better than the long term health of our planet than a Tesla Model Y 5 seat configuration? Requiring a vehicle to have a gross weight to be eligible is the opposite of progress. It makes no sense that a VW ID.4 with nearly the same dimensions is eligible but the Tesla Y 5 seat is not. And it certainly makes no sense for any plug in that has less than 50 miles of range to be qualified. Please change this immediately. Thanks,

Name	DateTimeReceived	Body.TextBody
Jamie Orchard-Hays	1/9/2023 12:53	To whom it may concern, I am writing to express my concern and outrage regarding the current IRA EV Tax credit. This credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. Furthermore, it incentivizes the purchase of gas-guzzling hybrids like the Jeep Wrangler 4xe, a vehicle with only 5 seats, only about 20 miles of electric range and 20 MPG. This is not even remotely in the spirit of the IRA's intention. The classifications at https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after are not sensible. A 5 seat Jeep with 20 miles of electric range and 5 seats qualifies as an SUV ($80k price limit), but a 5 seat fully electric Tesla Model Y and a fully electric Ford Mach E do not? I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Please fix these rules so they follow the intent and spirit of the IRA. Sincerely, James E Orchard-Hays
Mark Elkins	1/9/2023 13:01	Dear Andres Garcia, In my opinion, 1. in order for the IRA to achieve its goals, if a Plug-in vehicle also has an internal combustion engine - it should NOT be able to qualify for any IRA Tax benefit; 2. the criteria for the Tesla Model 'Y' does not make sense - drawing the line by the number of rows of seats. All Model 'Y' vehicles should qualify as SUVs (which I believe they are) in the category of up to $80,000 IRA Tax benefit. Weight should not be a categorising criteria - the less weight any vehicle has - the better its MPG (or equivalence). -- Mark James ELKINS - Posix Systems - (South) Africa mje@posix.co.za<mailto:mje@posix.co.za> Tel: +27.826010496<tel:+27826010496> For fast, reliable, low cost Internet in ZA: https://ftth.posix.co.za
David 'Miller' Lowe	1/9/2023 13:02	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Lowe
Lewis Shannon	1/9/2023 13:20	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lewis Shannon

Name	DateTimeReceived	Body.TextBody
Ashutosh Ghavi	1/9/2023 13:37	Hi, With respect to the Federal tax credits - please don't penalize Tesla Model Y for being too efficient. It is a awesome car that is truly good for the environment and really deserves the credit. Hoping you consider this input from someone who dearly cares about Climate change. Regards, Ashutosh
Tony Stone	1/9/2023 13:47	I am very disturbed by the IRS deciding to NOT include the 5-seater Model Y as an SUV under the tax credit program. This does not make sense as it is an SUV compared to other vehicles and has labeled itself as an SUV since day one. Not including it as an SUV, will only encourage SUV's to be built bigger and heavier which is not what we need on the road. EV's are starting to have weight issue and this ruling will only exacerbate the crisis. Sincerely, Tony Stone
Tony Stone	1/9/2023 13:50	I am very disturbed by the IRS deciding to NOT include the 5-seater Model Y as an SUV under the tax credit program. All MODEL Y's should be declared an SUV not just the 7-seater. This does not make sense as it is an SUV compared to other vehicles and has labeled itself as an SUV since day one. Not including it as an SUV, will only encourage SUV's to be built bigger and heavier which is not what we need on the road. EV's are starting to have weight issue and this ruling will only exacerbate the crisis. Sincerely, Tony Stone
Brian Bell	1/9/2023 13:55	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation. I support this goal. However, I do not believe it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit in order to more consistently apply vehicle categories and price limits and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for consideration. Sincerely, Brian Bell Plano, TX 75093
Dennis Loewenstein	1/9/2023 14:03	I fully support that the IRS reconsider their definition of an SUV as having to be over a specific weight, when by doing so it disqualifies the Tesla Model Y five seat version. The Model Y five seat version must be included in the tax rebate. To do otherwise encourages Manufactures to make heavier cars vice lighter ones that reduce wear on roads and are more efficient. Please reconsider and make this change and announce it soonest. Your actions have seriously disrupted and harmed the adoptions of EVs. Please correct this error as soon as possible. I would like to order a car but cannot until you figure out what you are doing. Please expedite. Hopefully the answer is not that Manufactures must make cars heavier. That nuts. Sincerely Dennis Loewenstein 04436 Alpine Valley Road Boyne City, MI 49712 231-675-4747

Name	DateTimeReceived	Body.TextBody
Sukanda Nolan	1/9/2023 14:12	To Whom it may concern, Please reconsider the IRA EV Tax Credit specifications that allow plug in hybrids. A car's primary power source should not be gas and oil, this is counter to the purpose of this bill. Also consider the 22 mpg of the Jeep is actually less if the battery is not plugged in daily. Non-American built hybrids that are inefficient are set to receive the $7500.00 tax credit when the Tesla Model Y, the most American made EV produced today, is not eligible. How can this be justified when the EPA and NHTSA both agree that this model is the safest and most efficient pure electric vehicle on the road today? Be a true patriot and stop this sham. You are better than this. Thank you for your valuable time and energy. Sukanda Nolan
Joseph Nolan	1/9/2023 14:15	Please reconsider the IRA EV Tax Credit specifications that allow plug in hybrids. A car's primary power source should not be gas and oil, this is counter to the purpose of this bill. Also consider the 22 mpg of the Jeep is actually less if the battery is not plugged in daily. Non-American built hybrids that are inefficient are set to receive the $7500.00 tax credit when the Tesla Model Y, the most American made EV produced today, is not eligible. How can this be justified when the EPA and NHTSA both agree that this model is the safest and most efficient pure electric vehicle on the road today? Be a true patriot and stop this sham. You are better than this. Thank you for your valuable time and energy. Paula Nolan
Joseph Nolan	1/9/2023 14:16	Hello, Please reconsider the IRA EV Tax Credit specifications that allow plug in hybrids. A car's primary power source should not be gas and oil, this is counter to the purpose of this bill. Also consider the 22 mpg of the Jeep is actually less if the battery is not plugged in daily. Non-American built hybrids that are inefficient are set to receive the $7500.00 tax credit when the Tesla Model Y, the most American made EV produced today, is not eligible. How can this be justified when the EPA and NHTSA both agree that this model is the safest and most efficient pure electric vehicle on the road today? Be a true patriot and stop this sham. You are better than this. Thank you for your valuable time and energy. Joseph Nolan
William Bitz	1/9/2023 14:22	To whom it may concern, I don’t understand the IRS’s position on not including the five seat model Y made by Tesla. I don’t understand why the jeep wrangler and the Audi Quattro qualify when an all electric car that gets over 100 miles per gallon equivalency doesn’t!? It has been clear that the Biden administration does not like Tesla or Elon musk. Is your ruling being directed by the White House? Is this part of the ongoing corruption that we continue to see coming down from Washington DC? Please help me make sense of this from the IRS viewpoint. If you can’t make sense of this yourself, please make the changes and include all Tesla vehicles. These vehicles are changing our nation and the world in a positive way. The gas powered cars are not. I would like as an American citizen to have faith in our leader ship not only at the White House, but also the Internal Revenue Service. I hope that the leader ship there in the Internal Revenue Service grow a backbone and do what is the right thing for everybody concerned. Sincerely, William J Bitz -- Bill Bitz Cell: 916-769-2327 billionbitz@gmail.com<mailto:billionbitz@gmail.com>
Joseph Nolan	1/9/2023 14:26	Please reconsider the IRA EV Tax Credit specifications that allow plug in hybrids. A car's primary power source should not be gas and oil, this is counter to the purpose of this bill. Also consider the 22 mpg of the Jeep is actually less if the battery is not plugged in daily. Non-American built hybrids that are inefficient are set to receive the $7500.00 tax credit when the Tesla Model Y, the most American made EV produced today, is not eligible. How can this be justified when the EPA and NHTSA both agree that this model is the safest and most efficient pure electric vehicle on the road today? Be a true patriot and stop this sham. You are better than this. Thank you for your valuable time and energy. Joseph Nolan

Name	DateTimeReceived	Body.TextBody
Joseph Nolan	1/9/2023 14:29	Hello, Please reconsider the IRA EV Tax Credit specifications that allow plug in hybrids. A car's primary power source should not be gas and oil, this is counter to the purpose of this bill. Also consider the 22 mpg of the Jeep is actually less if the battery is not plugged in daily. Non-American built hybrids that are inefficient are set to receive the $7500.00 tax credit when the Tesla Model Y, the most American made EV produced today, is not eligible. How can this be justified when the EPA and NHTSA both agree that this model is the safest and most efficient pure electric vehicle on the road today? Be a true patriot and stop this sham. You are better than this. Thank you for your valuable time and energy. Joseph Nolan
Roberto Ambriz	1/9/2023 14:29	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Roberto Ambriz
Jim Ferguson	1/9/2023 14:32	The Biggest Scam Ever Involving Tesla And Elon Musk<https://www.youtube.com/watch?v=OCBJxSFIh0U> <https://www.youtube.com/watch?v=OCBJxSFIh0U> [https://s.yimg.com/nq/storm/assets/enhancrV2/23/logos/youtube.png] The Biggest Scam Ever Involving Tesla And Elon Musk I find that I agree. if the purpose of the bill is american jobs and cleaner air, the Jeep and Audi Hybrids shouldn't qualify if the Model Y 5 seat doesn't. So I have signed the change.org (https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbVhJZHRHMGdtR0toVzZUOXZpWEhsbVBUb0VEUXxBQ3Jtc0ttUHJoZENmalZiWTI2MXcyZlJVSzIwZHpMTTE1ZjhNZ3licHl4OUx0SE9zYzRyYTlLS1hTZXd5Q0xoMzhvNW1IRjJRVHg5cWx5UHFfTlZ2cERPNEMtQlQ4c2k0X181NHpkblhhODJtZDBSV0IwdHk0OA&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U>) petition to have the IRS reclassify the model Y for the 7,500 tax credit. Thank you, Jim Ferguson
Joanna Townsend	1/9/2023 14:49	Hello, I am writing to you about the Inflation Reduction Act's qualified cars for EV incentives. My family wanted to buy an electric vehicle and the Tesla Model Y 5 Seater was on the list to get the $7,500 rebate up until recently. Unfortunately, my family was not made aware of this change prior to our purchase, and we had to eat the cost. This incentive was a key factor in why we decided to switch to EV in the first place. We are supporters of environmentally friendly solutions and we know many others are as well. Please reconsider this and provide the $7,500 rebate for Tesla Model Y 5 Seaters to drive consumers towards the net zero targets. In 2022, S&P Global Mobility released data that shows Tesla owns 65% of the market share in electric vehicles for the first nine months. Tesla continues to drive the market and is an integral player in moving the market to lower emissions in consumers. The Tesla Model Y broke into the list of top 10 best-selling vehicles in the United States, according to data. According to the Pew Research Center, 4 out of 10 Americans would be very likely or seriously consider purchasing an electric vehicle (data as of May 2022). Taking away this incentive for Model Y variants will cause a decrease in consumers' EV purchases. Removing certain variants of Model Y cars that are fully electric from the incentive but incentivizing vehicles that still use fossil fuels seems to be counterproductive. The purpose of creating these incentives was to promote net zero and this didn't seem to align with the original intent. Please reconsider the policy and provide the $7,500 rebate to those who made purchases recently on the Model Y 5 Seater variants, this would help us tremendously. Thank you, Joanna Townsend

Name	DateTimeReceived	Body.TextBody
Brice & Toya Clay	1/9/2023 15:14	Hello, I'm writing to let you know how utterly upset I am! I truly can't believe you all are allowing the Jeep and Audi to get any part of our tax dollars as incentives to buy a car for clean energy, they only get 20 or 21 miles of electric range. And then on the other hand, the Tesla Model Y 5 seater, which is all electric and made here in the USA, you classify it as a car but an SUV if there are 7 seats. The Jeep and Audi only have 5 seats and run 95% on gas!!! What gives? Please see the change.org<http://change.org> petition to see how many people truly find this appalling. https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbV9oSWtXTFZHWFRaZXdibERPQ3NVWmpyV29Nd3xBQ3Jtc0trN2VWa3ZRSEZ5VDVFS0d1N0FPbm4xMlg5cVBBa182ZlY3NHE3Wkp2WlluSU01SzBqSEhPSlJUZUdHMGJaWTVJbHM2TXlQRHRNaE5aTkRIY0RJZ1RxbmNfTzZtVXdXcUZXZWpLeGVWNDV4TzVKUk1NQQ&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U> Thank you, Toya Clay
John	1/9/2023 15:24	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Chen 16742 Sagebrush St. Chino Hills CA 91709
Terrence Wong	1/9/2023 15:26	With the new 2023 EV credit, many vehicles are excluded from the 7500 credit due to class classification and MSRP price. The Ford mustang mech e and Lincoln corsair are not qualified for the 7500 credit due to MSPR higher than 55,000 and they are classified as sedan. I think this will hurt American company like FORD. Why is the volkswagon ID.4 AWD is classified as SUV and the RWD version as sedan? Mustang mech e should be under SUV, so the credit can help average American buying American automobile. Please take your time to relcassify Ford mustang mech e as SUV across all trim. Thank you. Best regards, Terrence
Dean Ferreira	1/9/2023 15:42	Please change the oversight of having a Tesla model Y be considered a sedan. It is an SUV by every metric and agency except yours. Seems ridiculous to be even discussing this topic. Sincerely, Dean Ferreira -- [https://lh3.googleusercontent.com/4F_5XKvA-OyUuipe7vxL8xKwIbbfP1A2d_OT2cPTVEOAxBy4ksPf8A7OcRFQWfHhMQy4Id7yc7LqOln1wlUUy32e_S1x-Y9QlKT97VBCGrwrue5X1z2Aa0Jd7aZ_SdCmi2OSOH3D] Dean Ferreira https://dean-ferreira.pixels.com/
Miroslav Lulic	1/9/2023 15:58	Hi Please revise your rules regarding the EV tax credit. This is not ok and you need to fix it. Your definitions of SUVs based on gross weight do not make sense and promote inefficient vehicles. Miroslav Lulic Learning Technologies Team Lead CSU Chico 530-898-6460

Name	DateTimeReceived	Body.TextBody
Wanchai Siriwalothakul	1/9/2023 16:12	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Wanchai Siriwalothakul Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit>
Tom	1/9/2023 16:17	To whom it may concern: This email is to inform you that the implementation of the IRA tax credit is currently unfair. It considers a Tesla Model Y long range AWD not to be an SUV and therefore not eligible for an EV tax credit. 1. It is 100% electric and therefore cleaner and more energy efficient than many other SUVs which you do consider to be eligible. 2. It is 100% US designed and manufactured unlike other SUVs which receive the credit even though they are manufactured in Canada or Mexico by non US companies. Please change the rules to incentivize US built SUVs which do not require gasoline and are much greener and better for the environment. Sincerely, Thomas Wilkinson 24803 NE 52nd Place Redmond, WA 98053 425-647-7652
Thomas Doe	1/9/2023 16:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. It makes no sense to call the Tesla Model Y an SUV if it has 7 seats but not to call it an SUV in the 5 seat variant. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide the full $7500 tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Thomas Doe

Name	DateTimeReceived	Body.TextBody
Tam Tran	1/9/2023 17:09	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1, 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill Tenn. Along with the batteries. Retail price is 62,990.00 There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV and is defined in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as a SUV. It as a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Please reconsider this vehicle for the SUV tax credit. There are many of us out there with orders for this vehicle wanting to buy American. Tam Tran www.automationanywhere.com<http://www.automationanywhere.com> | Privacy<https://www.automationanywhere.com/privacy> Automation Anywhere [alt] <http://www.automationanywhere.com> [cid:1abc8c45856829a16e9064528eddc94412ee7d99] <https://twitter.com/AutomationAnywh> [cid:5304a40864ffa47022d6217a561b2fb6e6472c3f] <https://www.linkedin.com/company/automation-anywhere/> [cid:6b4b032326431301366628e8ff32db34ee9a9cbc] <https://www.facebook.com/AutomationAnywhereSoftware> [cid:ea6482a1b760dffad84ff0ecb3569a7554978424] <https://www.instagram.com/automation_anywhere/> [cid:1479c5419127a00f887df8d01edf62719e1b4e08] <https://www.youtube.com/c/automationanywhere> [cid:10c6e819d02d84174d177310b52e1c465f20cf46]<https://www.automationanywhere.com/imagine/on-demand-sessions?utm_medium=email-marketing&utm_source=email-signature-banner&utm_campaign=EVGN-GLOB-FD-IMAGINE-ON-DEMAND-EVT>
Tam Yahoo	1/9/2023 17:11	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1, 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill Tenn. Along with the batteries. Retail price is 62,990.00 There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV and is defined in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as a SUV. It as a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Please reconsider this vehicle for the SUV tax credit. There are many of us out there with orders for this vehicle wanting to buy American. Trac Bui
Tam Tran	1/9/2023 17:15	I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1, 2023. I ordered a Cadillac Lyriq last year with anticipation of a 7500.00 tax credit. The Lyriq is built in the USA at Springhill Tenn. Along with the batteries. Retail price is 62,990.00 There seems to be some confusion to the guidelines of whether it is an SUV or a car. Cadillac defines it as a SUV and is defined in all literature everywhere as a SUV. The EPA also calls it a SUV and qualifies it for section 179 as a SUV. It as a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Please reconsider this vehicle for the SUV tax credit. There are many of us out there with orders for this vehicle wanting to buy American. Hien
John Lepley	1/9/2023 17:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Lepley
Alyssa Hawkins	1/9/2023 17:35	Hello, I'm writing today to ask for tax credit consideration to be given to Tesla's Model Y, 5 seater configuration. The current eligible vehicles include far more polluting vehicles such as two different model Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e, and Ford's Escape PHEV. If someone buys a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) instead of a Tesla Model Y with 122 MPGe, and receives a tax credit on the former versus the latter, then careful consideration has not been given to the purpose of these tax credits. Limiting tax credits for a specific vehicle that has managed to both eliminate pollutants while effectively reducing overall weight seems contrary to the long term goal of limiting harmful pollutants and putting more EV's on the road. Thank you for your time, Alyssa Hawkins

Name	DateTimeReceived	Body.TextBody
jgwillcox@verizon.net	1/9/2023 17:45	I am extremely disappointed that the Tesla Model Y 5 seater will not be eligible for the 2023 tax credit as an SUV. Your previous regulations specified it as an SUV. Now, to designate this model as a sedan v. the same automobile with 7 seater as a SUV seems illogical and ludicrous. I have been waiting to upgrade from my 2018 Honda Clarity to the Model Y 5 seater. This new indiscriminate classification will make the Model Y unaffordable to me without the tax credit. I strongly urge you to reconsider. Regards, Gordon Willcox
Robert Grau	1/9/2023 17:55	Please fix this egregious omission of the Tesla model Y exclusion from the tax credit. The hypocrisy of this omission is really disturbing and disappointing and represents a total misallocation of taxpayers dollars by neglecting to respect the spirit of the EV legislation. This is a very large concern for many moderate voters including myself, who will be swayed to voice their vote of displeasure next chance we get to cast our ballets. Sent from my iPad
Shelley Sivak	1/9/2023 18:18	Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers' interests. Your consideration of this matter is highly valued. Yours sincerely, Shelley
Andrew Mass	1/9/2023 19:27	To whom it may concern, Regarding the electric vehicle tax credit. I would like to see the IRS follow the spirit of the law passed by two houses of Congress and signed by president Biden. This would include: 1. Classifying Tesla Model Y (5-seat) as an SUV, as clearly intended by law - and bringing it in-line with other cars in the same classification. 2. Hybrids with low gas milage (Jeep) should not be receiving much, if any tax credit. 3. Using the Tax Credit as intended - to promote American made electric vehicles - and not as a political tool to distort a competitive market. 4. Not using the Tax credit as a means to promote debt - applying different rules to leased vehicles. Thank you for listening, Andrew Mass
Kenneth Smith	1/9/2023 19:45	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Kenneth P Smith, MD

Name	DateTimeReceived	Body.TextBody
Francois-Xavier Cat	1/9/2023 19:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Don Paul	1/9/2023 19:57	Your ruling on the Tesla Model Y 5 seat SUV not being an SUV for the $7,500 EV tax credit is misguided. Including hybrids like the Jeep Wrangler that gets 21 miles of electric rang that get 20 MPG… while excluding the Tesla Model Y that gets 113 MPEe. It has 330 miles of range is also misguided. Please reclassify the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. This car is clearly an SUV, is categorized as such by the EPA, and is a highly efficient fully electric vehicle, and thus deserves the $7,500 EV Tax Credit !!! Don Paul Newport Coast, CA
André Labbé	1/9/2023 20:17	to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge you the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, André Labbé E-Mail: alabbe70@gmail.com<mailto:alabbe70@gmail.com>
Corey Townsend	1/9/2023 20:19	Unbelievable that a 21-mile range battery-assisted SUV GASOLINE/carbon polluter powered by a German automaker who made the car in Mexico gets a EV credit from the US taxpayer while Tesla - US made and 330 Mile all electric range - gets Zero. This credit was meant for BEV's not """hybrid's""". I will support corruption hearings if this is not corrected. Corey Townsend Rocklin CA, 95677 Get Outlook for iOS<https://aka.ms/o0ukef>

Name	DateTimeReceived	Body.TextBody
Mark Salopek	1/9/2023 20:45	Dear IRS, I wish to complain about the arbitrary application of the recent New Clean Vehicle Credit Proc. 2022-42 tax credit. According to the IRS, the Tesla Model Y is only considered an SUV if it has 7 seats - why is this? The requirement to include 7 seats is not applied equally to all SUVs qualifying for the full $80,000 MSPR Limit. Regardless, how do the two additional seats change things? I know of no other differences that exist between the 5-seat Model Y configuration and the 7-seat configuration other than a 3rd row of seating. How then can the Model Y 5-seat configuration be excluded from the full $80,000 MSRP Limit? In addition to the Model Y, there are a number of other EVs that are also penalized by the IRS due to their tainted classification scheme, while many inferior hybrid vehicles qualify for the full incentive: [image.png] The IRS should follow the vehicle classification guidelines established by the EPA (which mirrors the vehicle industry classifications for the various vehicles). if you go the the EPA site and run a quick filter looking for Sport Utility Vehicles (SUVs) that achieve over 45 MPG, you will get the following results: https://www.fueleconomy.gov/feg/PowerSearch.do?action=noform&path=1&year=2023&mclass=Sport%20Utility%20Vehicles&comb=45&srchtyp=marClassMpg&pageno=1&rowLimit=50 The top two most efficient SUV vehicles on the market are Tesla Model Y vehicles: [image.png] ANY vehicle that doesn't achieve at least 60 MPGe combined EPA rating, shouldn't be considered for any tax credits - if they do, then what's the point of the tax incentive?
Billy Bond	1/9/2023 21:05	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, William Bond
Eric Soiland	1/9/2023 21:40	Please re-classify the Cadillac Lyriq as a SUV, which is what it is. It’s obvious to all that this needs to be corrected. Thanks. Eric Soiland 2211 Spyglass drive Brentwood, CA 94513
Michael Pegues	1/9/2023 21:53	Why aren't Tesla model y five seaters not part of the SUV EV credit? There are other manufacturers with similar specs that do qualify. Thank you for your time.
Adam Nowak	1/9/2023 22:06	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Adam Nowak

Name	DateTimeReceived	Body.TextBody
Margie Ye	1/9/2023 22:09	Please include all trims of Tesla Model Y, 5 seater in the SUV category with a $80K price cap, not $55K. Thank you. Margie, Tesla Model Y Owner Get Outlook for iOS<https://aka.ms/o0ukef>
Mike Kobb	1/9/2023 23:37	To whom it may concern, I appreciate the opportunity to comment on the updates to the Qualified Plug-in Electric Vehicle Credit. I am concerned that the rules for determining eligibility for the tax credit are arbitrary and unfairly discriminatory. In particular, there are several electric SUV vehicles that do not qualify for the $80,000 price cap because their weight is less than 6,000 pounds. This includes the Tesla Model Y (5-seat) and Cadillac LYRIQ. Meanwhile, several vehicles do qualify for the $80,000 cap, despite being smaller overall, with smaller interior volume, simply because they are heavier than 6,000 pounds. This produces a perverse incentive. The ultimate goal of this credit is to encourage greater vehicle efficiency. All else being equal, lighter vehicles are more efficient because they do not need to accelerate as much mass. To take two simple examples from the current list, the Tesla Model Y has an MPGe of 117, while the BMW X5 xDrive45e plug-in hybrid achieves only 50 MPGe. And yet, the BMW hybrid qualifies because its inherently less efficient, heavy drivetrain puts it over the arbitrary 6,000-pound limit? I believe that the rule should be revised to base classification as an SUV on a more direct measurement of utility rather than simple vehicle weight. Harmonizing the rules with EPA's rules would make sense. Thank you for your attention.
John	1/10/2023 0:00	Hi there, I am upset that tesla Model Y 5 seater should be included in federal tax rebate. Best amirican made car deserves to be part of the ev federal rebate program
Arron Hoang	1/10/2023 0:07	as an abiding citizen, I believe the way Inflations Reduction Acts disqualify Tesla Model Y 5 seats isn't right and fair. Tesla model Y is a 100% electric SUV vs other Hybrid SUV such as Jeep Wrangler 4xe who shouldn't even be qualified for full $7,500. EPA also classifies tesla model Y as an SUV. It isn't right for a hybrid SUV and truck to get full $7500 and a tesla model Y 5 seats who are produced in America doesn't get it. Please listen and consider our thoughts. Respectfully, Arron Hoang
Eang Taing	1/10/2023 0:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Eang Taing
Arm Step	1/10/2023 1:33	I really truly don't understand nor appreciate the list released for EV Tax Credit for 2023. I waited for 6 months for the list to be released and now I am extremely disappointed. Why would would the Tesla Model Y not qualify for the tax credit. I mean all the versions of Model Y. I understand the limits for sedan/SUV and clearly all the Model Ys are SUVs long-range/performance/5seats/7seats. Why does it matter. I am firmly requesting to have the list be looked at again. And make all cars qualify and stick with the original plan. Of sedan $55,000 and SUV 80,000 for all versions of the same vehicle that qualifies as US made EV Make the Tesla Model Y EV Tax Credit available! Thank you, Arm Step

Name	DateTimeReceived	Body.TextBody
Frank Nadeau	1/10/2023 2:30	First of all, hopefully I'm in the right forms and if so I don't want to waste your time reading a novel. I promise I will be short and sweet. I am having such a hard time understanding the decisions that were made in vehicles classified as a Sedan or SUV. Tesla Model Y / Cadillac Lyric (sedans) Jeep / Ford Escape (SUV). I understand that you can add 3rd row for Model Y. Please reconsider. I love the idea of EV's hitting the road and giving incentives. It really makes such a huge difference. The fact that only a select number of vehicles that qualify and it limits the number even more. $7,500 is so much money to me and others. I'm hoping that I will be able to talk my wife into buying any new EV but I would love to have many options. Thanks for you time, Frank Nadeau
Matt Lamon	1/10/2023 4:52	Why force people to buy the seven seat configuration that they often don't need/want in order to get a tax credit on the Model Y? The intent of the credit is to increase the adoption of EV's, not create arbitrary hoops that consumers need to jump through.
Matthew Brulport	1/10/2023 4:59	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Matt Brulport
Ory b	1/10/2023 5:35	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ory Browne +56 9 8 422 0025
Kjetil Magnus Lybekk	1/10/2023 6:29	Hi! I think Tesla Model Y 5 seater should be included, because it's a full electric car. I can't really see why cars that maximum has an electric range of 25 to 85 miles should be included, because the intension is to make the more «greener» car less expensive, right? At least, if they still are getting included, it's obvious for me that Tesla Model Y 5 seater also is going to be recognized as an electric SUV. Thank you for letting me have a voice into this. Best regards Kjetil Lybekk

Name	DateTimeReceived	Body.TextBody
Ted Landres	1/10/2023 7:07	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Theodore Landres
Edward Hwang	1/10/2023 7:32	I am writing to express my strong objection to the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure, specifically the exclusion of the US-manufactured Tesla Model Y from the SUV category. I am extremely disappointed to see that vehicles largely manufactured outside of the US and with much worse environmental profiles are being allowed for this credit, while the Tesla Model Y, which is manufactured in the US and has a significantly better environmental profile, is being excluded. This seems completely arbitrary, unfair, and even malicious. I urge the IRS to reconsider this decision and include the Tesla Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. As a taxpayer and a concerned citizen, I strongly believe that we should be supporting and incentivizing the production of environmentally-friendly vehicles, especially those made in the US. Sincerely, Edward Hwang
Rob Lee	1/10/2023 9:29	Hello, one other thought/suggestion here... The difference between an SUV versus a sedan car is all about the extra utility. Gross vehicle weight by itself provides zero utility. Instead, Gross vehicle weight minus curb weight gives the useable weight for passengers and cargo. So this (gross weight - curb weight) is the weight that should be used for SUV criteria and not simply gross vehicle weight by itself which has no positive value and significant negative value for efficiency. Thanks, Rob On Thu, Jan 5, 2023 at 9:08 AM Rob Lee <robertdavidlee@gmail.com<mailto:robertdavidlee@gmail.com>> wrote: In regards to the EV incentives in the recently passed IRA, using "minimum weight" to define a class of car incentivises inefficiency and higher carbon emissions and penalizes innovation and efficiency, ultimately decreasing the competitiveness of the US car industry. These two effects are the opposites of what the IRA act intended. Therefore, the minimum weight limit and any other anti-efficiency, anti-competitive conditions should be removed from the requirements. Secondly, the PHEV and a BEV are in a completely different class of vehicles, and studies have shown PHEV are not being used predominantly in their short-range EV capable role. Therefore, in order to incentivize greater efficiency and innovation, stricter efficiency limits should be applied to these vehicles compared to BEVs. Thanks,
Andrew Williams	1/10/2023 10:00	The IRS list of vehicles that qualify for EV tax credits is confusing and makes very little sense. It doesn't seem anyone understands how the IRS has decided to classify a vehicle as an SUV. Why in the world does the number of seats in the Tesla Model Y matter? Under the current rules, I would have to purchase the 7-seater Model Y just to get the tax credit even though I only want the 5-seater. They are the same car! This makes no sense. Also the purpose of these tax credits are to incentivize both manufacturers to manufacture better, more climate friendly vehicles, yet we are giving the credits to vehicles like the Jeep plug-in hybrid which gets almost no mileage on electric and is basically just an ICE vehicle. The rules seem to be made to benefit some manufacturers more than others but no one can seem to understand what the rules actually are. How about we use some common sense going forward instead of just pulling things out of our asses?

Name	DateTimeReceived	Body.TextBody
Nick A	1/10/2023 10:21	utilize .gov resources (your same government/company) to explain how stupid this is. Giving a gas plug in a credit is like saying cigarettes are healthy if you eat salad every day. Also the Mach E and Model Y are SUVs. This is absurd they are penalized because they are more efficient. Gas vehicles cause ozone. Ozone causes tons of negative health effects (a fib to asthma) and guess what? Ozone is worst at what time…. Rush hour. When's rush rush? From 3-5pm…. Right when kids are out of school and doing out of school activities (football , track, band, whatever you name it) https://www.epa.gov/ground-level-ozone-pollution True EVS do not cause this. Gas vehicles cause benzene. Benzene has been linked to cancer. EVs do not cause this. https://www.epa.gov/gasoline-standards/gasoline-mobile-source-air-toxics https://www.epa.gov/sites/default/files/2016-09/documents/benzene.pdf Need I go on? No. This is dumb. Fix it. -- NICK ANNIS gnannis.com<http://gnannis.com> [http://static1.squarespace.com/static/56f588b920c64796d517cec1/t/58fc023ac534a56ca6220419/1493234691788/?format=1500w]
Todd T. Fries	1/10/2023 10:57	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -- Todd Fries .. todd@fries.net _____ | \ 1.636.410.0632 (voice) | Free Daemon Consulting, LLC \ 1.405.227.9094 (voice) | http://FreeDaemonConsulting.com \ 1.866.792.3418 (FAX) | PO Box 16169, Oklahoma City, OK 73113-2169 \ sip:freedaemon@ekiga.net | "..in support of free software solutions." \ sip:4052279094@ekiga.net
The One&Only	1/10/2023 11:17	Tesla Model Y 5 seater should be included In the list of cars that receive a $7,500 tax credit. I fail to understand why this car has been excluded.
bj23air hotmail.com	1/10/2023 11:19	Hello IRS, Regarding the IRS' EV Tax Credit qualifications, I think that the Tesla Model Y 5-seater variant should be categorized as an SUV with an MSRP of $80,000. This car has just as much storage and seating space as the other vehicles which are considered SUV's on the IRS list. Also, today the EPA already considers the Tesla Model Y 5-seater an SUV so the IRS should be consistent with the EPA. As a tax-paying citizen of the United States, the IRS should listen to my feedback about this and make this change. Sincerely, Brian J. Albrecht 924 W. Point Dr. Schaumburg, IL 60193
Gary Wang	1/10/2023 11:25	The current list of approved plug-in vehicles for IRA tax credit should be expanded. Popular models such as Tesla Model Y 5-seat variant is notably excluded from the eligible list. It should be included. Respectfully, Gary Wang Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
		gas powered cars. Thank u. Please FIX THE MAJOR PROBLEM WITH ABOVE SAUD STATEMENT! GOD BLESS AMERICA, she's going to fail if we continue down this path. Usa tax payer over 1million last year, now nothing left due to usa corruption. James jolley
G J7501outlook	1/10/2023 11:43	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/e9f76bb1-fcee-4219-a088-6d19cd025729.jpeg] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg]
Rob Gmail	1/10/2023 11:49	I am currently the owner of a Chevy Volt. I have been very happy with this vehicle, and with the fact that I have driven over 80% of miles on electricity since my initial purchase in 2016. I am writing to express my deep concern regarding the current IRA EV Tax credit. I believe that this current tax credit is unfair in its current form, as it provides tax benefits to hybrid Canadian/Mexican-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater, because of the incorrect classification of the Tesla vehicle by the IRS. This Tesla Model Y is still an SUV, even though it is lighter and does not have 7 seats, like the Tesla Model Y 7 seater which the IRS does qualify! How can hybrids like the JEEP with less than 40 miles of electric range be qualified, yet the Tesla fails to qualify with the same seating capacity and has over 300 miles in electric range (because it does not have all that extra weight from the ICE drive train)? I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do believe that it is not fair to provide tax benefits to any vehicles that are not fully electric and which are not assembled in North America. This not only disadvantages American-made EVs, but also it fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include ALL American-assembled pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I have included a link to a petition signed by currently more than (as of this email) 50,000 Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
Sarah A Spitz	1/10/2023 11:52	I have joined more than 50,000 others in signing a petition to FIX THIS BROKEN EV TAX CREDIT! How ridiculous is it that you are not awarding tax credits for a FULLY ELECTRIC VEHICLE, built in the UNITED STATES, but not categorized as an SUV, while other HYBRID SUVs with a tenth of the equivalent electric milage but STILL primarily reliant on GAS, gets that tax credit? FIX THIS! <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/promote_or_share> Sponsor Fix the Inflation Reduction Act EV Tax Credit<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/promote_or_share> change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/promote_or_share> [favicon-114x114.png]<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/promote_or_share> Sarah Spitz, KCRW Producer/Publicity Director (retired) Culture writer, The Canyon Chronicle (current) Former “Culture Watch” columnist, Santa Monica Daily Press (2011-2020) UC/CE LA County Master Gardener (2006-active); Certified Master Food Preserver (2011-2014) Food Forward Kitchen Cabinet Advisory Board www.foodforward.org CERT (Community Emergency Response Team 10) Santa Monica Volunteer
Sampuran Khalsa	1/10/2023 12:35	Please correct your classification of the Tesla Model Y 5 seat and the Ford Mach E 5 seat as SUVs under the IRA. Failure to do so woul;ld indicate some kind of corruption of your process either financial or in placating powerful special interests. I expect the rules to be applied fairly and to not disadvantage two of the most popular EVs in America. Everyone is watching how you proceed here. Thankyou Sampuran Khalsa

Name	DateTimeReceived	Body.TextBody
richard sego	1/10/2023 12:44	Dear Mr. Garcia- I am writing to express my concern at the proposed list of MSRP caps for New Qualified Clean Vehicles purchased in 2023 or later. I am curious why the IRS has chosen to contradict the automotive industry and NHTSA in their definition of an SUV in order to lower price caps on what vehicles qualify for the tax credit. It seems to me this is a blatant manipulation by the IRS to reduce the number of credits offered to customers and tax payers, and goes against the intention of the IRA in incentivizing clean vehicles. As far as I can tell, the only vehicle that officially qualifies as an SUV for the $80,000 price cap is the hybrid Audi S5 e Quattro. This is still a gas-powered vehicle, far less efficient than many other fully electric SUVs on the list, yet qualifies for the full $7,500 credit. This is absolutely ludicrous, especially considering that I can not find any official specs that state that model even meets your weight requirements (>5,000 lbs) to be considered an SUV. The classification of what constitutes an SUV related to price caps for these credits must be reassessed to be in accordance with the automotive industry and NHTSA. Thank you- Richard Sego, EV Owner
Glenn Wellman	1/10/2023 12:47	The Lyriq and the Tesla Model Y should be classified as a SUV. You guys have gotten it wrong. The intent of the legislation is to promote electric vehicles, not hybrid vehicles from ICE companies. Do it right and fix it. Respectfully, Glenn Wellman 500 Nottaway Ln, Alpharetta, GA 30009 615 426 5388
trfisher78	1/10/2023 12:58	I find it unconscionable that the IRS considers ANY gas hybrids for the $7500 tax credit and even more unconscionable that ANY pure battery powered vehicle that is considered an SUV by the United States Environmental Protection Agency and NHTSA but is considered OTHER by the IRS. I hope you will reconsider this egregious decision which smacks of undue influence by politicians and labor. As an example of how unpopular this decision is please reference the linked petition. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit/psf/promote_or_share
David	1/10/2023 13:08	As a taxpayer and someone with a high level of interest in the success of the United States' transition to renewable energy and the economic security of the country in the years to come, I feel the IRS is making a monumental mistake by omitting certain vehicles from their EV tax credit, especially those made by GM and Tesla, which are more "made in America " than many of the falsely "green" hybrids that do nothing but cater to oil and gas interests. The fact that a German manufacturer can produce a Plugin hybrid car that gets only 20mi of EV range and the rest on gasoline and manufactured in Mexico qualifies, but a vehicle that is nearly 100% made in America and gets greater than 300 miles of pure EV range does not is simply absurd. The IRS and is doing the people of the United States an injustice by putting the lobbying of the petroleum industry over the health and safety of Americans. Two of the safest cars ever produced according to the NHSTA are among the EVs the IRS is purposefully excluding from the tax credit. This translates to the IRS taking some responsibility for reduced safety on American roads by preventing citizens from using the. Refit to purchase a cleaner, safer automobile. Furthermore the decisions by the IRS are in opposition to the national economic and security posture of our great country. I strongly urge the IRS to reconsider their selection of vehicles that qualify as SUVs for the 2023 tax credits for EV and consider only allowing the credit for actual EVs rather than false attempts such as plug-in hybrid hiding behind a petroleum lobby. You're better than this. David Miller
Drew Bowden	1/10/2023 13:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Drew
charles lord	1/10/2023 14:18	Model Y and Ford Mach E. The obserdiity of including fossil fueled vehicles and excluding the two aforementioned vehicles will compromise the spirit and intent of the legislation. Yes I own two EVs. Regards, Charles Lord Arlington, VA
James King	1/10/2023 14:19	I am writing this email to inform you that in my opinion the tesla model y should be included in the electric vehicle tax credit list. I appreciate your consideration in hopely making this change. Thanks, James King
charles lord	1/10/2023 14:22	In order to avoid extensive public ridicule and more importantly, support the intent of the IRA incentive program please reconsider not allowing Tesla Model Y and Ford Mach E. The obserdiity of including fossil fueled vehicles and excluding the two aforementioned vehicles will compromise the spirit and intent of the legislation. Yes I own two EVs. Regards, Charles Lord Arlington, VA

Name	DateTimeReceived	Body.TextBody
LaMonte Loertscher	1/10/2023 14:24	To whom it may concern, I am not surprised by the way the government has used this as a payout to their lobbyists. Tesla is not lobbying in Washington so you are trying to cut them out. Our government especially the IRS are corrupt and need to be reformed. I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, LaMonte Loertscher | Senior Estimator
Brad Akers	1/10/2023 14:24	Good afternoon, please include Tesla model Y to eligible EV tax credits.
Nannette White	1/10/2023 14:25	Please review what qualifies for the EV tax credit. Don't understand why a gas/hybrid jeep would qualify for the tax credit and not a Tesla Model Y long range does not. It is a completely electric SUV. Please advise. Thank you.
David Yang	1/10/2023 14:28	away from fossil fuels. While I assume the qualifications for models is to reduce the "gaming" of this bill by OEMs, it may inadvertently throw out a lot of babies. Specifically, the Model Y is definitely an SUV, and bills like this will create bad incentives that will hurt the end consumer, such as incentivizing OEMs to hit minimum weight requirements (which is bad for energy efficiency) to be qualified as an SUV. I understand this is a bit of grey area, since it also doesn't make sense for OEMs to self-determine if their cars are SUVs given the extra credit it entails, but common sense tells me Model Y, which is considered an SUV by consumers and the industry long before these credits rolled out, should make the cut. It has more internal room than SUVs on this list that DO qualify, and I think that's a better metric than weight. Nobody buys an SUV because it weighs more, they buy and SUV to fit their families and groceries, storage etc. Weight is a bad proxy. Thanks, Dave _____ This email and the information contained herein is confidential and is intended solely for the recipient. Delivery of this email or any of the information contained herein to anyone other than the recipient or his designated representative is unauthorized and any other use, reproduction, distribution or copying of this document or the information contained herein, in whole or in part, without the prior written consent of Discovery Capital Management, LLC or its affiliates is prohibited.
Adam Jakaitis	1/10/2023 14:32	The Tesla Model Y should not be classified as a sedan, and should not be excluded from the federal tax credit of $7,500 dollars based on some ignorant rules. Somehow a jeep with a gas engine and gets 20 MPG and only 21 miles of electric range is receiving a 7500 tax credit and has less overall storage capacity and space than the Tesla Model Y. BUT the true intent of this credit is to move the country toward purchasing FULLY electric vehicles to reduce health effects and issues of climate change from burning fossil fuels. Tesla is an AMERICAN car company that employs thousands of Americans. Tesla is leading the world in electric vehicles but somehow our government chooses not to recognize Tesla at all and is now actively working against them to allow other companies to get American's hard earned tax dollars for a vehicles like the Jeep that don't even meet the true intent of the bill that was passed. Support Tesla and amend your rules to allow the Tesla Model Y the BEST selling SUV in the country the 7500 tax credit as it deserves. -Adam
johnjjacobs41@gmail.com	1/10/2023 14:34	You decision concerning the Tesla model Y make no sense. It is clearly an SUV and is the best and safest car on the road. You decision seems to be politically motivated. The intent of the tax credit is to motivate the change to EVs.. The model Y is the best selling model on the road and the tax credit will have the greatest impact on reaching this goal. John Jacobs
Svetlin Karachorov	1/10/2023 14:34	Hello, Please give electric SUV's like "the model Y" the full credit and stop giving gas powered vehicles with a small battery any credit. Thank you and best regards, Svetlin Karachorov

Name	DateTimeReceived	Body.TextBody
Steve Sexton	1/10/2023 14:35	I hope you are doing well. I am writing to ask that the Tesla Model Y 5 seater be categorized an SUV. The 7 seater is so why isn't the 5 setter? There are vehicles by other manufacturers that are 5 seaters that are considered SUV buy the IRS. Those vehicles are hybrid with a tiny battery where as the Model Y is all electric! I want to purchase one next year and the $7,500 puts in my range to buy. Steve Sexton Systems Administrator BLUEWATER 24050 Northwestern Hwy. • Southfield, MI • 48075 O: 800-344-6575<tel:(800)%20344-6575> X: 445 M: 586.899.1596 ssexton@bluewatertech.com<mailto:ssexton@bluewatertech.com> • bluewatertech.com<http://www.bluewatertech.com>
C D	1/10/2023 14:37	My name is Christian. It doesn't make sense that the Tesla Model Y five seater doesn't qualify as a SUV. Please can you correct that so I can buy my tesla?
Gersie's Team Innovative Mortgage	1/10/2023 14:37	My name is Christian. It doesn't make sense that the Tesla Model Y five seater doesn't qualify as a SUV. Please can you correct that so I can buy my tesla?
Christian Diaz	1/10/2023 14:37	My name is Christian. It doesn't make sense that the Tesla Model Y five seater doesn't qualify as a SUV. Please can you correct that so I can buy my tesla?
Jeff Mendonca	1/10/2023 14:39	Hello, I am writing to express concern about the fact that lightweight vehicles like the Tesla model Y 5 seat are not being given the EV incentive, and that hybrid vehicles with practically no range are. Please change the implementation of this law to fit the spirit of the law and help the US lead the world towards green tech. -Jeff
Mosby S	1/10/2023 14:46	Andres Garcia, IRS Why does a partial EV get the full $7500 tax credit when my total EV (Tesla Model Y 2022) does not?!? This makes no sense at all. So you are basically penalizing the Tesla because it's TOO efficient?!?!?! This is really messed up. - Mosby Simmons 1082 Valentine Ct, San Jose, CA 95120 simmons797@gmail.com<mailto:simmons797@gmail.com>
Devon Montgomery	1/10/2023 14:49	Good afternoon, Andres Garcia. Thank you for the opportunity to voice my concerns regarding the Tesla Model Y being categorized in such a way as to currently exclude its eligibility for the upcoming $7500 Electric Vehicle (EV) tax credit. Of course the Tesla Model Y should be classified as an SUV and be made eligible for the full tax credit amount. Please make every effort to ensure the Model Y is made eligible for this $7,500 tax credit. Making this vehicle eligible for the full incentive makes perfect and logical sense. Thanks so much, Devon Montgomery
Matt Lamon	1/10/2023 14:50	Tesla Model Y 5-seat configuration should qualify for the full $7500 tax credit. The EV tax credit is currently favoring gas-burning hybrids over the Tesla Model Y 5-seat configuration. This is not per the intent of the EV tax credit, which is supposed to promote CLEAN energy vehicles. The classification of the Tesla Model Y 5-seat configuration as ineligible for the tax credit is shameful and ridiculous. Please revise the IRS designation so that the Tesla Model Y 5-seat configuration is eligible for the full $7500 EV tax credit. The Tesla Model Y is one of the most efficient, green, and safest cars on the road, and it should not be excluded from eligibility for the tax credit! Matt Lamon The
Justin Owen	1/10/2023 14:50	I am writing to show that I disagree with the proposed federal tax credit qualifications for electric SUVs. The IRS appears to have made its own qualification standards for what qualifies as an SUV and has excluded several fully electric vehicles from qualifying. I am requesting that the IRS follow the same standard as the EPA for SUV requirements. For example, the 5-seater Tesla Model Y which is classified by the EPA as an SUV does not qualify as an SUV by the IRS standards. The 7-seater version does qualify and is the exact same vehicle. It appears that the IRS intentionally excluded this vehicle, by making the weight requirements just above the weight of this vehicle and not following the EPA guidelines. I am in hope that this will be changed. I will be voting accordingly. Thank you for allowing constituents to comment on this matter. Justin Owen

Name	DateTimeReceived	Body.TextBody
mark@markjaysmith.co.uk	1/10/2023 14:52	Please recategorise the Tesla Model Y 5-seat variant as an SUV for tax credit purposes. Categorising the equivalent Tesla Model Y 7-seat variant as an SUV, but not the 5-seat variant is patently ridiculous and looks incompetent, if not malicious. Not good optics. Best regards M Smith Via Huawei P20 Pro
Paul	1/10/2023 14:55	Please add Tesla Model Y to the EV Tax Credit. -- Paul LePiors
David Miller	1/10/2023 14:56	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Miller
REGINALD T. WILLETT	1/10/2023 15:03	To who this my concern, It was brought to my attention that the Tesla Model Y five seater was not approved for the $7,500 tax credit/rebate. As an American citizen and tax payer I feel that that isn’t right or fair there are other vehicles/SUVs that are not even fully electric and that also have five seats that qualify for the credit. Can someone please review the qualifications and make this right. Thank you Reginald Willett
Vikas Pathak	1/10/2023 15:03	I would like to respond to your request for comments per OMB Control No. 1545-213: https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle<https://na01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.federalregister.gov%2Fdocuments%2F2022%2F12%2F30%2F2022-28402%2Fproposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle&data=05%7C01%7C%7Ce802a68ed7a84511b0eb08daf0560964%7C84df9e7fe9f640afb435aaaaaaaaaaaa%7C1%7C0%7C638086549560234253%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C%7C&sdata=RCD9RjohznV4npCxB8WC0rleDIyhx860AfCwGTNeLcQ%3D&reserved=0>. I am writing to express my concern and confusion regarding the classification and treatment of the Tesla Model Y by the IRS. As a future EV buyer and supporter of sustainable energy, I am troubled by the discrepancies in the MSRP requirements for the Model Y based on the number of seats. I need to have 2022 Model Y (7 seat variant) be eligible for the $7500 tax credit. According to the EV bill, the MSRP requirement for vans, SUVs, and pickup trucks is $80,000. However, the Tesla Model Y (5 seat variant) has an applicable MSRP limit of $55,000, implying that it is not classified as an SUV by the IRS. This contradicts the classification of the Model Y as a SUV by the US Environmental Protection Agency (EPA) and the National Highway Traffic Safety Administration (NHTSA)!

Name	DateTimeReceived	Body.TextBody
Ranga	1/10/2023 15:04	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Ranga
Lolly Krause	1/10/2023 15:06	Hi I am very concerned about our environment and I see the Tesla Model Y NOT included in the program but gas polluting cars like the Jeep Hybrid included is just wrong, please review this and correct this mistake, thank you. Kirby Krause and Family Florida
Tim	1/10/2023 15:08	models, should be included in the credit eligible category. TESLA vehicles are all considered the most efficient and effective EV’s and it seems silly that other vehicles that are hybrid qualify for the tax credit when more efficient and environmentally conscious TESLA models are not. The price limits for certain models and the classification of certain models (like the 5 seat model Y vs. the 7 seat model) gives the impression of favoritism of certain “legacy” manufacturers over companies that are 100% electric like TESLA. The government needs to do better in making clear and equitable policies and incentives to transition the county to sustainable and efficient transportation solutions. Please reconsider the criteria and include as many of TESLA models as possible. I’m quite sure others have pointed out the inconsistency of the policy and I would be glad to provide additional explanations if desired. Thank you, Tim Cornelius 2273 California Road Okeana, OH 45053
Skip Leonard	1/10/2023 15:15	Hello: Regarding Tax Credits on new EV cars. The Jeep gas hybrid car gets 20mpg. Gets $7500.00 Tax Credit. The Tesla Y all Electric bet 113 empg. NO $7500 tax credit, only the 7 seat model . What do seats have to do with it being a SUV? Please fix this all Electric Vehicles should qualify for tax credit. Thank you , John Leonard 910 Corcoran Avenue Santa Cruz, CA 95062 831.588.4762
Daniel Gray	1/10/2023 15:15	Please reconsider the classification of vehicles for the EV tax credit to qualify "SUV" based on the already established definition of SUV by the DMV, not arbitrarily by weight. Thank You! Daniel
walt cooter	1/10/2023 15:16	The tesla model y should definitely get a tax rebate over a gas car with a small battery auxiliary power. I E, the jeep over the model Y. we need to promote getting fossil fuel out of the environment . end subsidies for fossil fuel also. Thanks walt Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Aaron Smith	1/10/2023 15:20	Andres Garcia, Please revise the IRS guidelines for $7500 tax credit to include all Tesla Model Ys. I was reviewing your IRS guidelines and couldn't believe a Jeep with a gas engine and a small battery receives the $7500 tax credit but one of the model Y trims did not. This looks shady and like the IRS didn't do research . Please revise and reward electric vehicles with the tax credit. Thank you Aaron Smith
Mike Bailey	1/10/2023 15:20	To Whom it may Concern: I am writing concerning what should be considered a misstep by the IRS regarding the classification of some of the vehicles that are eligible for this tax credit. How is it hybrid vehicles such as a Jeep Willys which has a very tiny battery that only delivers 21 miles of electric range and a gas engine that is only capable of 20 miles per gallon is eligible for a 7500 USD tax credit, yet the Tesla Model Y EV which gets 113 MPEe and 330 miles of range is not eligible for the same 7500 tax credit? If the purpose of this bill is to encourage the US adoption of cleaner EVs which produce far less pollution over the lifetime of the vehicle then please reconsider the method and standards used to classify which vehicles qualify for these credits. Perhaps a more sensible approach is to eliminate any vehicles on the list which employ an internal combustion engine which contributes to the degradation of our air quality? Thank you Mike Bailey
david williams	1/10/2023 15:22	As an earth scientist who's presented extensively on Climate Change and the Mining Industry, and a dedicated EV driver, I felt it is particularly important to comment on the IRS Tax Credit proposal and some of the criteria used to determine which vehicles qualify. Obviously a critical component of Tax Credits for EVs is actually reducing CO2 emissions from our vehicles going forward into the future. It seems odd that the EPA considers the Tesla Model Y an SUV but the IRS does not. The end result is that two of the most popular and efficient electric vehicles, the Ford Mustang Mach E and the Tesla Model Y are not eligible for the tax credit while numerous hybrid vehicles are. As an example a Jeep plug in hybrid which gets 20 mpg and has an electric range of only 21 miles is eligible for the full $7500 tax credit, while a fully electric Tesla Model Y has a range of 330 miles (113 MPGe) is ineligible. Fundamental physics tells us that each gallon of gas burned results in 20 pounds of CO2 produced and released into the atmosphere so it's hard to see what's actually accomplished by encouraging tax credits for vehicles which will undeniably be adding CO2 to the atmosphere. Ideal fix: o Remove incentives for all hybrid vehicles and only have them apply to pure EVs. o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. At best, this current categorization is negligent and/or incompetent and will lead inexorably to more CO2 being released into the atmosphere, which is certainly not what was/should be intended. Since, fundamental physics also tells us that more CO2 in the atmosphere leads to a warmer atmosphere and more climate instability. It's just physics. David Williams -- R. David Williams Geologist (retired) U. S. Dept. Of Interior
david williams	1/10/2023 15:23	As an earth scientist who's presented extensively on Climate Change and the Mining Industry, and a dedicated EV driver, I felt it is particularly important to comment on the IRS Tax Credit proposal and some of the criteria used to determine which vehicles qualify. Obviously a critical component of Tax Credits for EVs is actually reducing CO2 emissions from our vehicles going forward into the future. It seems odd that the EPA considers the Tesla Model Y an SUV but the IRS does not. The end result is that two of the most popular and efficient electric vehicles, the Ford Mustang Mach E and the Tesla Model Y are not eligible for the tax credit while numerous hybrid vehicles are. As an example a Jeep plug in hybrid which gets 20 mpg and has an electric range of only 21 miles is eligible for the full $7500 tax credit, while a fully electric Tesla Model Y has a range of 330 miles (113 MPGe) is ineligible. Fundamental physics tells us that each gallon of gas burned results in 20 pounds of CO2 produced and released into the atmosphere so it's hard to see what's actually accomplished by encouraging tax credits for vehicles which will undeniably be adding CO2 to the atmosphere. Ideal fix: o Remove incentives for all hybrid vehicles and only have them apply to pure EVs. o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: o Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. At best, this current categorization is negligent and/or incompetent and will lead inexorably to more CO2 being released into the atmosphere, which is certainly not what was/should be intended. Since, fundamental physics also tells us that more CO2 in the atmosphere leads to a warmer atmosphere and more climate instability. It's just physics. -- R. David Williams Geologist (retired) U. S. Dept. Of Interior

Name	DateTimeReceived	Body.TextBody
Matthew Perkins	1/10/2023 15:24	As an owner of a 5 seat Model Y, I am surprised that it does not qualify for the $7500 tax credit. This vehicle is obviously not a sedan if you own one or sit in it. I think the issue may be with the weight of the vehicle, which I believe is below some threshold to be considered an SUV. Please keep in mind that for electric vehicles, efficiency is an important consideration in design. And lower weight is a direct driver of efficiency. Please consider rewarding EV's for efficiency (including the Model Y and Mach-e vehicles) by including these vehicles in the SUV tax credit list, instead of punishing them by denying these vehicles the tax credit. Note that I purchased my vehicle last year, so I do not have any financial incentive in writing this email. I am concerned with fairness of the tax credits and making sure the incentives for purchasers of EVs are aligned with the goals of the credits. Thank you for your consideration, Matthew Perkins _____ This e-mail message is intended only for the use of the individual or entity identified in the alias address of this message and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution of this e-mail message is strictly prohibited. If you have received this e-mail message in error, please notify the sender immediately by reply e-mail and delete this message from your system. Thank you.
Joseph Wolfgram	1/10/2023 15:27	Please stop wasting our nation's money subsidizing vehicles that use fossil fuels for propulsion. The fact that a hybrid with a ~20 mile electric range qualifies for the full $7,500 electric vehicle credit, while a fully-electric Tesla Model Y with 110eMPG and a 300+ mile range doesn't not qualify for that credit is ridiculous and at best mis-management of funds. I look forward to your reply, and the initiation of a revised Plug-in Electric Vehicle Credit qualification criteria that excludes internal combustion engine vehicles entirely, and reward manufacturers and buyers of the most efficient electric vehicles on the market with the largest credits. -- Joseph Wolfgram e: wolfgram@gmail.com<mailto:wolfgram@gmail.com> c: 206-972-6139
John Balogh	1/10/2023 15:28	The Tesla Model Y should be eligible for the tax credit. It is ridiculous that certain fully electric vehicles aren't eligible while other vehicles that aren't fully electric get it. Please rectify this. -- John Balogh John.Balogh83@gmail.com<mailto:John.Balogh83@gmail.com> (847) 894-6396
Mark Maher	1/10/2023 15:29	Hello Andrea Garcia, Please reconsider the Tesla 2-row Model Y Long Range as an SUV. It's lighter than 6,000 lbs, but that is actually a positive thing. The lower weight makes it more efficient and should not make it out of reach for those looking for a true full-electric SUV. It makes no sense that a plug-in hybrid that uses gasoline and has a tiny battery can get this IRA EV tax credit and the Model Y can not. Thank you for your consideration. Mark Maher Cell - 574.855.6121<tel:574.855.6121> markjmaher@me.com<mailto:markjmaher@me.com>
Robert Grace	1/10/2023 15:31	I support the concept of the EV credit. I have used it in the past, and hope to do so again. I believe the current structure is unwieldy and somewhat arbitrary. It is also oriented in a direction that doesn't target the true societal issues. Here's an idea: First, let's say that no vehicle that exceeds $100,000 in purchase price is excluded, but index that for inflation annually. Easy, predictable, fair. If we want a limitation on AGI, fine. But instead of making it binary, phase it out slowly at whatever level we decide to use. (I should note that using AGI is slightly inherently unfair, because a person with an AGI of $150k in New York or San Francisco has considerably less "wealth" than someone in rural Kansas. But okay, ignore that for now.) But instead of using the idea of sedans versus SUVs/trucks and purchase price, we should base the credit on a sliding scale based upon battery size in kWh. This creates a system which emphasizes efficiency and conserving the currently limited resource: batteries and their components. It also results in lower vehicle weights, which means less inertia in collisions and a little less road wear. These are the parameters that society actually cares about, not purchase price or model type. So target them. Importantly, a tax on battery size (kWh) pushes manufacturers toward greater efficiency. This will ultimately reduce load on the grid because of less power required to drive the fleet. It can be done: Lucid is way more efficient, in miles/kWh, than Ford or Tesla, for example. So, let's start at 60 kWh for the full credit of $7,500, then if you exceed 70 kWh, $6,500. 75 kWH, $5,500. Then deduct $1,000 per 5 kWh until you get to zero.

Name	DateTimeReceived	Body.TextBody
Christopher Landry	1/10/2023 15:32	It is so unfair not to include the Tesla Model Y because they made an efficient SUV that is lighter than most. In every way that Model Y with only 5 seats is an SUV and should qualify for the tax credit. Thank you, Chris Landry
peter titus	1/10/2023 15:36	Hello and in regards to the Model Y 5 seat configuration, there's no reason this shouldn't get the $7500 tax credit. It's an SUV. It's all electric. You're giving the $7500 to gas SUVs of similar size with only a small hybrid electric range. It's absurd not to give this to the Tesla Model Y 5 seat. Please change the tax code to allow the Model Y 5 seat to get the full $7500 tax credit as an SUV. Thank you. Peter Titus 414-915-6858 ptitus44@gmail.com<mailto:ptitus44@gmail.com>
Samuel A. Dion, Esq.	1/10/2023 15:37	a fully electric Tesla Model Y is not. Weight is one of the things that causes the use of more energy. Why would you award weight? The model Y is an SUV due to its functionality-- not its weight. The jeep is a gas guzzler that should not fetch such a benefit to taxpayers. This is not in spirit with the congressional intent, and it makes IRS appear biased against Tesla and EVs in general. The incentive should be directed to the cars that have the least carbon emissions. Please correct this accordingly. Samuel A. Dion, Esq. Dion& Goldberger 1845 Walnut Street Suite 1199 Philadelphia, PA 19103 Cell Phone: 215-280-0138 Office: 800-346-6726 Fax: 215-546-6269
Brandon Rutledge	1/10/2023 15:41	Hello Andres Garcia, Please consider extending the $7500 EV tax credit to the Tesla Model Y. -- Thanks, Brandon Rutledge
Josh K Lowery	1/10/2023 15:48	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, -- Josh Lowery
craig.isakson@gmail.com	1/10/2023 15:51	Hello, How does that Tesla Model Y not qualify for the tax credit? It is an electric SUV and should fall under that category. Thanks! Craig
X	1/10/2023 15:51	It's ridiculous that the IRS does not classify the Tesla 5 seat Model Y as an SUV, while the EPA and NHTSA do classify the Tesla 5 seat Model Y an SUV. This makes it appear that someone at the IRS is playing politics "UNION POLITICS".....
Burt Espy	1/10/2023 15:53	i want to buy tesla model y 5 seat. will i get 7500 tax credit.if not why
Ryan Senechal	1/10/2023 15:55	The fact that the Tesla Model Y 5 seat version is not eligible for the tax incentive is crazy. It is the safest, most efficient, most US made SUV on your list yet is not eligible. Please change this ASAP. -Ryan Senechal

Name	DateTimeReceived	Body.TextBody
tom.youngbar@gmail.com	1/10/2023 15:55	needs to be updated.
Michael Linden	1/10/2023 15:56	The fact that the Jeep PHEV gets an EV tax credit and the best selling EV in the world (which happens to be one of the most American cars currently made) does not is at best shocking and at worst a signal of government corruption. Please correct your definition of what classifies as an SUV to include the Tesla model Y and the Ford Mach e and remove PHEVs from the bill entirely (or at least enforce a minimum EV range of 50 miles). Thank you, Mike
Gary Gouveia	1/10/2023 15:57	Why is a a gas engine Jeep which is sport's utility vehicle, gets 20 MPG and only has 20 miles of electric range and is getting a Tax credit of $7,500? Where as aTesla Model Y 5 seater and a family car and gets 330 miles electric range, will not get the $7,500 Tax credit? This is wrong in so many ways. It is the best EV on the market and would be the best investment for my family. Why are we being punish because all the other auto manufacturers were fighting change and cow town to the oil industries. How are we going to move to cleaner energy? I would like a clear and honest answer to my question…. Gary Gouveia.
Thomas Cummings	1/10/2023 15:57	To whom it may concern, I would like to see the tesla 5 seat model Y included. In the IRA legislation. It is unfair and unwise for this vehicle not to be included. It obviously needs the characteristics it is more ecologically, friendly highbred, and it is made in the United States. Thanks. Tom Please excuse typos,
Michael Pedersen	1/10/2023 15:57	interested in protecting our environment, I am deeply concerned that the most popular electric car, the Tesla Model Y, is not eligible for the full 7500 dollar credit. Hybrids that are eligible for the full credit get only 20 mpg and some models get only 21 miles of electric range total. This is not enough and does not inspire people to switch to electric vehicles. We need to bring the manufacturing of electric batteries back to the United States and reward people who are trying to make the switch. Electric cars are significantly less polluting than gasoline cars, and they also require much less maintenance. By providing a tax incentive, we can help reduce pollution on busy streets and help citizens save money on maintenance costs. I urge you to reconsider the classification of electric vehicles so that true electric cars are eligible for the full tax incentive. Please help us make this switch and benefit our environment and our citizens. Sincerely, Michael Pedersen
Daniel H	1/10/2023 16:00	Andres, The IRS should change the way EVs are classified. You should use NHTSA vehicle classification standards instead of a vehicle's gross weight to determine an EV's classification. You shouldn't be penalized for having a more efficient SUV EV that weighs less than a standard SUV. The goal is to cut emissions, and punishing an SUV EV because it weighs less doesn't make sense. R/S Daniel Hitzemann from Virginia
Adam Catlin	1/10/2023 16:03	To whom it may concern, The Tesla Model Y 5 seater is the safest vehicle on the road, and it would benefit every American to have the opportunity to own this vehicle. I have purchased this vehicle for my family of five, and I would love for other citizens to be able to experience the safety and savings of the Tesla Model Y 5 Seater. I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Adam Catlin
Nathan Suss	1/10/2023 16:10	Cars like the Tesla Model Y should get the EV tax credit and qualify as an SUV, it should be gauged on battery size or miles per Kilowatt. Ridiculous
seprarep	1/10/2023 16:17	the 5 seat model Y does not make any sense, and it has nothing to do with weight because they weigh about the same. To allow a Hybrid (gas/electric) Toyota RAV4 andvford escape hybrid an SUV 7500.00 credit and not a full electric Tesla Model Y 5 seater the same credit is also ludicrous. Please quite penalizing Tesla and make the qualifying rebate equitable among like vehicles. Isn't the point of the tax break to encourage clean energy usage? Lift the unfair block on the Tesla model Y 5 seat SUV and watch the adoption of EV environmentally friendly vehicles SOAR! Respectfully, Brent Meeks

Name	DateTimeReceived	Body.TextBody
Brad Rice	1/10/2023 16:18	Hello, I am writing to support the addition of the Tesla Model Y 5 row variants to the EV tax credit. I am looking to get a new car for a new career path in which I will be driving 70-100 miles per day and the Model Y best suit my career and family needs. It is larger than the 3 for my kids to ride in the back and provides more space for materials I will need for my job. With the additional of hybrid options that still burn gasoline, qualifying for the credit, I believe it only makes sense that the Y is included as it is a true EV. I appreciate your consideration. Thanks! Brad Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Bryon Keck	1/10/2023 16:22	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Bryon Keck (520)220-1171
Don J. Rude	1/10/2023 16:25	Please reconsider how these EV tax credits are being applied to vehicles. The manufacture of battery EVs in the US is important. However, the way the rules are currently applied is inconsistent and haphazard at best. At worst it appears to be the result of lobbying rather than logic. For example, a Tesla cross-over style SUV is being treated as a sedan due to its mass being "too low". Thank you for your consideration. -- Don Rude 1154 Redfields Rd, Charlottesville, VA 22903
Lance Byrd	1/10/2023 16:31	Hello IRS, Excluding the Tesla Model Y 5 seat version from the $80k limit qualification is a mistake that needs to be fixed. The Tesla Model Y is an SUV, and should not be penalized because it is lighter and/or has lower ground clearance than other SUVs. The Qualified Plug-in Electric Vehicle Credit is meant to encourage the purchase of EVs for several reasons, none of which is meant to encourage heavier SUVs over lighter SUVs. Nor is it meant to encourage higher ground clearance SUVs over lower ground clearance SUVs. Thank you, Lance Byrd 10332 Royal Ascot Ct, Ellicott City, MD 21042 -- Lance Byrd 410-507-6047 (cell)
Eugene Sydnor	1/10/2023 16:31	Please help save the air we breath by encouraging more EV's including the Tesla Model Y, all variants, in the tax incentives. Its what the people want!
Jason Fritz	1/10/2023 16:31	Mr. Garcia, I would like to comment on this item. Seems that the Tesla Model Y is being pushed out of receiving the EV credit due to its lower weight and great efficiency. I hope that the IRS reconsiders their stance on the weight limits and that all companies can benefit from this program. Jason Fritz
Tom Terleski	1/10/2023 16:38	Why is Tesla being excluded as an SUV when it has been an SUV for many years? You've singled it out and I am not happy with this government overreach. I am trying to understand why you would classify this other than an SUV when the NTSA and all the testing on the vehicle in the beginning always classified it as an SUV. You are not being fair to Tesla. You've given the classification to other American car companies that basically have the same car as Tesla. Change your position on this! You are unfairly singling Tesla out. -- Thomas Terleski 330 559-9566

Name	DateTimeReceived	Body.TextBody
Jack A	1/10/2023 16:39	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Also, the IRS should align its definition of an SUV with that of the EPA. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jack Albert
Jack McDonald	1/10/2023 16:42	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Jack L McDonald
Coach D A	1/10/2023 16:48	If any trim qualifies, all trims of the same body style should qualify. Examples would be the VW ID.4, Ford Mach E, and Tesla Model Y. If the Model offers a 3rd row, both 2 and 3 row versions should qualify. If one version meets the weight requirement, all versions should also qualify. It doesn't make sense for battery size, or number of seats to differentiate/disqualify similar model trims. Thank You!
Cory Cramer	1/10/2023 17:04	To Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Please change the Full Plug-in Vehicle Tax Credit away from Weight qualifiers to efficiency qualifiers for SUVs. Making the standards based on weight only help vehicle and complies that sell unnecessarily heavy and inefficient. Efficiency is much more important to the spirt of the law, aside from giving tax credits to American made Vehicles. . The idea is to help combat climate change by switching to renewable energy sources and vehicles to run on them. Running efficiently stretches the USA energy resources, making us more independent from foreign influences. Efficiency qualifiers help make the USA stronger. Sincerely, Cory Cramer Program Manager, Direct (847) 453-3230 ccramer@insertech.net InserTecH LLC. 824 S Main St, Suite 205, Crystal Lake, IL 60014
Greg Miller	1/10/2023 17:04	When you issue EV Tax credit qualifications like this, it only indicates how manipulated the federal government is by special interests. When a Jeep hybrid qualifies for a $7500 tax credit and a Tesla model Y doesn't, you only prove to people how corrupted the federal government has become. We the People expect you to correct this now. This is ridiculous.
Max Jenks	1/10/2023 17:07	Include the 3-wheel vehicle in the tax credit. Also make the SUV limit not based on weight, but by its label from the U.S. Department of Transportation. Both of these issues affect multiple companies and the taxpayers options to be able to afford EVs. Thank you for your hard work and dedication to the people of the United States, Max Jenks
james Lavecchia	1/10/2023 17:08	Why would an SUV have to weigh 6,000 lbs or More to qualify for $7,500 Tax Credit? This is Madness! I encourage you to change the classification of the Tesla model Y from :OTHER to SUV. Thank you in advance for this classification change. James Lavecchia

Name	DateTimeReceived	Body.TextBody
Joshua Jarvis	1/10/2023 17:08	Hello, I am a US citizen and climate change believer, which is why I have been an advocate for sustainable transport and energy in our country. I'm writing today in pure disbelief of how the new EV tax credit is structured. It seems very "anti-Tesla". I am having a very hard time understanding why our country would setup an EV tax credit that seems to be against the biggest car company in the world, Tesla, who produces electric ONLY vehicles for sustainable transport seems to also go against our desperate need as a humanity to combat climate change. Please explain to me why a Jeep Wrangler with a gas motor that gets only 20MPG and very small EV range of only 22 miles gets the full $7500 EV tax credit, when the Tesla Model Y with a 113MPGe does not qualify??? They are both SUVs and if not, why is the Model Y not considered an SUV? It's AWD, has offroad mode, weighs 4500lbs, and seats 5. Please review the image below and explain to me why that is OKAY with our government? [cid:a824e42d-6d2d-4021-b808-bfdf8eeed1b5] Extreamly concerned, Joshua Paul Jarvis
Michael S. Kraftsow	1/10/2023 17:14	Dear Sirs, I am disturbed by the allocation of the EV tax credit. It appears that a Jeep vehicle with a gas engine that gets 20 MPG, with an electric range of 21 miles qualifies for a $7,500.00 tax credit. This is very wrong. Additionally, a Tesla model Y that gets 113 MPEe with a range of 330 miles does NOT qualify for any tax credit. This is completely wrong! Please look into this and correct this gross error. I will be looking for all the specific details of the tax allocation in the future and I will have no problem contacting my congressional representative if common sense does not prevail. Sincerely, Michael Kraftsow 114 Pine Circle Drive Lake Mary, Florida 32746
Lee Buby	1/10/2023 17:15	With regard to the classification of certain battery electric vehicles (BEVs) as either a sedan or an SUV for purposes of determining which tax credit buyers of each will be eligible to receive, there appears to be an inconsistent and/or inappropriate assignment. Specifically, only the seven-seat version of Tesla Model Y is assigned to the SUV designation and the five-seat version is inappropriately assigned to the sedan designation. When considering what other vehicles were assigned the SUV designation and therefore made eligible to receive the credit due to a higher price threshold, one could only conclude that an illogical metric is being used to classify these vehicles. Or, one could conclude that there is a bias in how these designations were assigned. Neither possibility is acceptable. I am a proud owner of a five-seat Tesla Model Y and, although I would not be eligible for a tax credit having purchased it 14 months prior to the effective date, it is clearly an SUV and should be properly classified as such for purposes of this tax credit. This says nothing about other vehicles that have received this designation and clearly do NOT deserve to generate a tax credit (extremely limited range hybrid vehicles). Please correct this discrepancy!! Regards, Lee S. Buby 619-750-1110 San Diego, CA -- Lee S. Buby, CPA 619-750-1110

Name	DateTimeReceived	Body.TextBody
Vincent DeMarco	1/10/2023 17:17	Dear Mr Andres Garcia, 1) I'd like to express my concern regarding the developing guidance regarding Electric Vehicle tax incentives. 2) First and foremost, I am completely in favor of the EV tax incentive program as a means to affect a transition from fossil fuel burning cars and trucks to battery electric vehicles. 3) My wife and I own a 2020 Chevy Bolt and our experience has been positive with some caveats. The Bolt is a terrific commuter car but has technological limitations that do not lend it to road trips which we are planning soon as we are retiring. Importantly, there are too few DC fast charging stations available for our vehicle along the routes for our planned destinations (e.g., National Parks). 4) After much research we feel that the baseline Tesla Model Y 5 seater with RWD would be the best and most affordable option for our traveling needs going forward and would like to purchase the car in 2023 or 2024. During our research we have learned that the current guidance is to eliminate the 5 seater variant of the Tesla model Y. This is very disappointing to us. We are not wealthy and the tax incentive is important to us. The 5 and 7 seat Model Y's are essentially the same vehicle with similar benefits to the environment. 5) We ask that you reconsider this guidance and put the 5 seat Model Y on the list of SUVs eligible for the full $7500 tax incentive. Thank you and best wishes on implementing this important program! Vince and Beth DeMarco 12401 Michele Street Rocheport, MO 65279 (573) 356-8539
Efrain Toro	1/10/2023 17:17	politics here, let’s use common sense. Tesla is an American company and its supply chain is largely in America. Also the cars are made in the USA. Thank you Efrain Toro Sent from my iPhone This e-mail is intended only for the individual(s) or entity(s) named within the message. This e-mail may contain information that is legally privileged, confidential, or otherwise protected by law. If the reader of this message is NOT the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited by the sender and to do so might constitute a violation of the Electronic Communications Privacy act, 18 U.S.C. section 2510-2521<tel:2510-2521>. If this communication was received in error we apologize for the intrusion. Please notify me by reply e-mail and delete the original message without reading same.
Greg Miller	1/10/2023 17:18	https://www.youtube.com/watch?v=4CBmb4HeNeY On Tue, Jan 10, 2023 at 2:03 PM Greg Miller <gregmiller1817@gmail.com<mailto:gregmiller1817@gmail.com>> wrote: When you issue EV Tax credit qualifications like this, it only indicates how manipulated the federal government is by special interests. When a Jeep hybrid qualifies for a $7500 tax credit and a Tesla model Y doesn't, you only prove to people how corrupted the federal government has become. We the People expect you to correct this now. This is ridiculous.
Jim Nonn	1/10/2023 17:22	Hello Andres Garcia, I am emailing about the IRS $7,500 tax credit for EVs. The goal of this is to see more EVs on the roads which will make our environment better and our cities more livable in addition to encouraging US manufacturing of these vehicles. I have to say that I am very disappointed that the all-electric 5 seat configuration Tesla Model Y doesn't get considered an SUV, and therefore doesn't qualify because it is more expensive than the car incentive allows for. We should be doing everything we can to get more of these small SUVs on the roads. It is especially confusing seeing as you let a hybrid jeep wrangler 5 seater that has a very small all-electric range qualify for the SUV tax credit. I for one don't think any hybrid vehicles should qualify at all. But to see this qualify and the Tesla Model Y 5 seater not qualify as an SUV seems almost criminal. Please work to get this fixed for the betterment of all of America. Give Tesla Model Y 5 seater the full SUV credit. Thank you for hearing me out, Jim Nonn Jr
Joel Sapp	1/10/2023 17:22	Hi, I'd like the IRS to consider the Ford Lightning and Tesla Model Y as SUVs at all trim levels. It appears that light weight electric NTSA/EPA named SUV are being considered as cars because of their weight. While gasoline cars do lose efficiency for heavy GVWR it is even more important for range for EVs to be as low as possible which hurts these popular EVs for the tax incentive. I would ask that the IRS uses uses NHTSA and EPAs categorizations for SUVs and not create another system for classification. Thank you. - Joel Sapp Swampscott Massachusetts 01907 telephone: 617-863-0129<http://voice.google.com/calls?a=nc,%2B16178630129> 617-291-5589<http://voice.google.com/calls?a=nc,%2B16172915589>
DAVID DENNIS	1/10/2023 17:24	The definition of a EV SUV should not be based on weight. Lower weight equals efficiency and thus should be rewarded not penalized. The Tesla model Y (all seating configurations) should be included in the SUV category and qualify for the EV tax credit. Thank you. Sincerely David Dennis, 11404 Keating Av Burnsville MN 55337.

Name	DateTimeReceived	Body.TextBody
Richard Drumm	1/10/2023 17:28	Dear Andres Garcia: I heartily implore you to reconsider the implementation of the Inflation Reduction Act that has been outlined. Removing the Tesla Model Y 5-seat interior plan from consideration is very, very ill advised. The 5 seat variant has better cargo capacity, which is something that American families need. Thank you for your consideration. Richard Drumm Barboursville, Virginia Editor, Astronomy Cast Podcast Editor, The 365 Days of Astronomy Podcast
Pete	1/10/2023 17:31	WE as Tesla Model Y owners are outraged that the Tesla Model Y does not qualify for the Tax credit as the Jeep hybrid and many other Cars do. The Model Y should not be excluded from this benefit for the American people. Tesla is the best and safest EV on the market. The recent accident in California where a Tesla went over a cliff and plunged over 300 feet and all in it survived proves it is super safe. I feel you have been wrong about Tesla being a SUV as it probably has more room than most EVs without looking bulky. Please reconsider your stance on the Tesla mode Y as you are hurting people that want to care about our environment and are not rich.
Andrew Binning	1/10/2023 17:37	I would like to point out that ALL Variants of the Tesla Model Y should qualify as an SUV for the tax credit. They should not be penalized for designing a lightweight vehicle. It is ridiculous that a Jeep with 20 miles of range qualifies and the 5 seat 200+ mile range Tesla does not. Please take the necessary steps to revise this. Document Type: Notice Document Citation: 87 FR 80578 Page: 80578-80579 (2 pages) Document Number: 2022-28402 -- Andrew Binning 661-376-0550 andrewbinning@gmail.com<mailto:andrewbinning@gmail.com>
Jonathan Kroiss	1/10/2023 17:40	Please allow The Tesla Model Y in The Electric car bill to get the full 7500 the weight limitation is just plain dumb.
Talmon Murphy, Jr. - Visual Archaec	1/10/2023 17:40	It will benefit everyone here and everyone involved if this debacle is corrected and everyone desiring to purchase one of these climate saving cars qualify to get the credit. Thanks in advance, Talmon Murphy, Jr. [cid:60702bdb-febd-4fe2-abe4-b935b93fe286@namprd09.prod.outlook.com]
Reinaldo Garcia	1/10/2023 17:40	I am writing you to add my comments regarding qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. The classification of certain vehicles as cars vs. SUV's and whether or not they qualify for the Federal Tax Credit. Specifically I take issue with vehicles such as the Ford Escape, Mach-e, Lincoln Corsair, Volkswagen ID.4 and others in that class being designated as cars and not SUV's, when their own manufacturers consider them SUV's. By designating them as cars the reduced maximum MSRP excludes certain long range models and deters consumers from converting to electric vehicles. Eliminating the incentive to switch over. If you'd like any further details regarding my comments, please let me know. Thank You, Reinaldo J. Garcia
Nathan DuPhene	1/10/2023 17:41	Allow full tax credit for all Tesla Model Y vehicles as a full SUV and not a sedan.
Don Sellers	1/10/2023 17:47	The Tesla Model Y is an all electric automobile with a 330 mile range. It should qualify for the $7500 tax break for electric vehicles. Regards, Don Sellers 303-704-6592

Name	DateTimeReceived	Body.TextBody
John Barbagallo	1/10/2023 17:48	Please adjust the tax credit to include vehicles that are "All Electric" and American made like the Tesla Model Y. Hybrid vehicles like the Model Y that get categorized as both the SUV and Sedan does not make sense either. The general idea behind these government credits is to encourage drivers to purchase vehicles that are more environmentally friendly. Also please review the tax credits going to Hybrid "compliancy" vehicles like the Jeep Plugin that only get 20 mpg. It would be helpful to also understand what criteria was used to make the categorizations. There are other government agencies that use better criteria to categorize vehicles as it is part of their job.... So why would this legislature use another criteria. Maybe that they get a MPGe of > 70 ..... Please help us make the correct decisions here to have a better world for everyone! Title: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). Document Citation: 87 FR 80578 Page: 80578-80579 <http://voice.google.com/calls?a=nc,%2B18057880579> <http://voice.google.com/calls?a=nc,%2B18057880579> (2 pages) Document Number: 2022-28402
H Shing	1/10/2023 18:02	Hi, All configurations of Tesla Model Y should be qualified as SUV for the tax credit. Regards, Honda Shing
Nicholas Ng	1/10/2023 18:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nicholas Ng
Barry Harari	1/10/2023 18:08	Re: OMB Number: 1545-2137 Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Mr. Garcia: I am writing your office to urge the IRS to more expansively define the guidance for EV $7500 tax credit to include more vehicles especially those that are American made like Tesla. Defining an SUV based solely on its weight and number of seating rows is short sided. Please see to it that most if not all Tesla Model 3's and Y's make it into the programs as well as more VW, ID4's. Thank you Barry Harari 9416 W. Water Flow Crt Las Vegas, NV 89134 818-489-1904

Name	DateTimeReceived	Body.TextBody
Lawrence Tang	1/10/2023 18:09	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Lawrence Tang
Annie Dai	1/10/2023 18:09	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Annie Dai -- Annie Dai, MD Dermatology Resident Baylor University
Daniel Morse	1/10/2023 18:10	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Daniel Morse -- Daniel Morse, MD Dermatology Resident PGY2 McGovern Medical School

Name	DateTimeReceived	Body.TextBody
Cal Glider	1/10/2023 18:10	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Lyle J Anderson
Freidrich Anselmo	1/10/2023 18:10	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
PRAVIN BALRAM	1/10/2023 18:11	Regarding the Inflation Reduction Act-2022 eligibility rules: as I interpret it, its purpose was to incentivize our citizens to move away from purchasing vehicles that use fossil fuel, provide the American taxpayers a tax credit up to $7500 towards purchase of "clean vehicles". Excluding the TESLA Model Y LR 5-Seater Y from the list of eligible vehicles leads me to believe that your agency's classification is flawed. Your agency (IRS) is incentivizing the purchase of several Hybrid vehicles as per your list but excludes the best-selling SUV EV in the world. The TESLA Model Y LR 5-Seater is a pure EV with a 330-mile EPA range, unlike some hybrids on your eligibility list, that have an all-electric EPA range of approximately 20 miles before the ICE kicks on and is no-longer emission free. The entire civilized world's private and Government agencies classify the TESLA Model Y LR 5-Seater as a SUV, even our own EPA classifies it as a SUV along with DMV agencies. So, one can only conclude that your criteria for classifying certain vehicles as sedans and certain vehicles as SUV is flawed. For the benefit of the American Automotive Industry and those people who are considering taking that leap to EV's my self-included, pure EV's like the TESLA Model Y LR 5-Seater should be on the list of eligible vehicles for the $7500 tax credit. I truly hope that IRS will reconsider and tweak its rules for tax credit eligibility, ensure a level playing field for ALL automakers and include the TESLA Model Y LR 5-Seater by the March 2023 deadline. Below is an address of a web site with credibility that clearly identifies the TESLA Model Y LR 5-Seater as a SUV along with other similar vehicles. https://www.greencars.com/expert-insights/best-selling-electric-vehicles Sincerely, Pravin Balram
Xiying Fan	1/10/2023 18:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.

Name	DateTimeReceived	Body.TextBody
Andrew Kwong	1/10/2023 18:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
Bobak Hedayati	1/10/2023 18:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
Zaidal Obagi	1/10/2023 18:12	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.
Victor Hopkins	1/10/2023 18:12	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns.

Name	DateTimeReceived	Body.TextBody
Nicole Elizabeth Crone	1/10/2023 18:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Nicole Crone
Emmanuel Huna	1/10/2023 18:16	As someone who has been interested in buying another EV for my next vehicle, I am so elated for the rollout of this "Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42" program! However, there is one things I am concerned about, please read this tweet - https://twitter.com/farzyness/status/1609651117356351488 * The car on the left, a Jeep, has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. * The car on the right, a Tesla Model Y long range, is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. I think it would be more beneficial to more people if the tax credit would be given to electric vehicles with more range. Just because a SUV vehicle is heavier, it should not get the tax credit. One of the points of this tax credit is to get more people to switch to electric, and people will be looking for a vehicle that matches the range and comfort of their current vehicle - more range and a charging network such as Tesla's is what I'm looking for.
RICHARD BURKHART	1/10/2023 18:22	I would DISAGEE with the preliminary list of vehicles that will qualify for the new IRA $7,500. Specifically the 5 seat Tesla SUV model Y is NOT included. It should be added since it does meet the specifications in the IRA legislation's intent. There are other vehicles which are on the list that possibly should be excluded. The hybrid Jeep that is only able to go a potential 20 max miles miles with its electric motor at speeds not exceeding 25 mph in ambient temperatures of 64 degrees F. If the temperature is 32 degrees the max mileage is cut to 12.5 miles. If it drops to zero degrees the EV miles drop to ONLY 10 miles. The 7 passenger Tesla model Y will weigh less than 200 pounds more than the same model y with 5 passengers. Same electric only range for both per EPA testing. No gasoline period. Given the room provided by the 7 seat model ONLY a smaller pre teen can fit into this added rear seat. No average sized adult can fit in this last row. Therefore this is a false choice required for the IRA $7,500 tax credit. Pay in extra gross weight, pay extra for the 7 seat option and get a questionable usable 2 seats. What commonality appears to exits in those vehicles qualifying for the tax credit are workers who have contracts their employers. Those "right to work" employees without a contact firms have NOT qualified. This is a very suspicious coincidence as to possible motivation. How is a worker's employment status ever been a criteria for ANY tax credit. Will use of robots assembling a hybrid or ev vehicle disqualify that vehicle from this tax credit. How much factory automation will be a used, since robots have no worker's contacts, to disqualify? If certain lobbying organizations can influence this list of eligible vehicles and create a competitive advantage this is not an equitable decision. On the case of Tesla factories in Buffalo, Austin and Fremont there has been a well established history of employing POC. The Austin location is adjacent to an older minority neighborhood. The company has a huge commitment to hire and train young workers into high paying manufacturing positions..
John M	1/10/2023 18:23	Tesla Model Y 5 Seat is an SUV. Your definition makes no sense. And, is not in accordance with the spirit of the law. John Miners 6875 Country Side Lane Auburn,, CA 95602 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
JoLo Campbell	1/10/2023 18:25	Sirs, It makes no sense that the Tesla Model Y 5 seat is excluded from the 7500 dollar credit. This needs to be changed. Thank you, J Campbell
Joe Wilder	1/10/2023 18:32	I protest your decision to disallow the Tesla Model Y as eligible for the EV tax credit. Joe Wilder (310)779-4451
Tony de Veyra	1/10/2023 18:37	Dear IRS, I am writing to express my concern regarding the current Inflation Reduction Act (IRA) Electric Vehicle Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. The goal of the IRA EV Tax credit is to accelerate our transition to environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. It is ridiculous that internal combustion engine (ICE) vehicles like the Jeep Wrangler 4xE--which only gets 21 miles of electric range and consumes 21mpg of fuel when not using its tiny battery--can qualify for this credit but the Tesla Model Y 5 Seater cannot. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Ronak Patel	1/10/2023 18:43	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, R Patel.
Ronak	1/10/2023 18:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, RK.

Name	DateTimeReceived	Body.TextBody
ron ronbenton.net	1/10/2023 18:45	As far as I can see, it makes no sense to categorize vehicle types by mass. I realize this makes it very easy to judge that characteristic, but this is a ridiculous rationale. If the IRS can't make this judgement, maybe it should rely on an automotive industry organization to decide on what makes a vehicle an SUV. It doesn't even make sense to judge qualification on type. In any case, a Tesla Model Y is likely considered an SUV by every U.S. citizen buying one. Sincerely, Ronald R. Benton
Erik Postnieks	1/10/2023 18:52	receive any tax breaks. Sincerely, -- Erik Postnieks Mobile: 650-622-2525 erik@woosterllc.com<mailto:erik@woosterllc.com>
Jason Tsang	1/10/2023 19:00	I am writing to you today, because I have a major concern with the current EV Tax Credit. Best to my understanding, the EV tax credit is supposed to be an incentive to address the impact of pollution and global warming. I don't understand why light weight, high efficiency 100% Plug-in EV with zero emissions are NOT getting this tax credit. In contrast, the heavier, less efficient hybrids with poor emissions and little usable electric range are getting the tax credit. Shouldn't we encourage vehicles with 100% zero emission, electrical range, and at least fuel efficiency (for hybrids) vs. vehicle weight? Isn't that what is important? It doesn't make sense that a Tesla Model Y 5 seater is not classified as an SUV because it is too light and get does not a $80k price limit, but a heavy, gas guzzling Jeep Wrangler hybrid with only 20 mpg and 21 miles of electrical range, does. Please reconsider the inclusions of these 100% EVs for the EV Tax Credit. Thank you for your time, Jason Tsang
Ethan Cushing	1/10/2023 19:01	Hello, i'm writing to ask you include the Tesla Model Y in the list of cars to receive the $7,500 tax credit. it's a 100% pure EV and should be included! the epa classifies it as an SUV, you should too Ethan
Joseph Thomas	1/10/2023 19:03	[illegible] [7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original
frank zalewski	1/10/2023 19:36	You need to review and change your definition of the Tesla Model Y 5 passenger as not being a SUV capable of receiving the new government tax credit. It has longer wheel base , fuel efficient, it is totally made in America and it is not a hybrid, not consuming any fossil fuels to operate and gets more mileage than most of the qualifying cars on your list . Being lighter in weight only attest to tesla superior engineering .The EPA says it is classified as a SUV not a sedan and I think they know better the IRS about auto description and classifation. Change this error and make the Model Y 5 passenger available for the tax credit Thank You Frank Zalewski TAX PAYER Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Steve Addington	1/10/2023 19:40	The Tesla Model Y 5 Seat vehicle is an SUV and much more deserving of the $7,500 tax credit than several other vehicles that got the $7,500. Please change your classification ASAP.

Name	DateTimeReceived	Body.TextBody
Mike Simpson	1/10/2023 19:41	I am writing in reference to Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. The current vehicle category criteria do not make sense and do not align with the administration's stated goal of incentivizing efficient EVs. The criteria should be revised so that highly efficient pure EVs are prioritized for the credit, over less efficient hybrid vehicles, regardless of vehicle weight. Please align your categorization with other entities like the EPA and NHTSA, so that vehicles like the 5-seat Tesla Model Y and Ford Mustang Mach-E will qualify for the credit. Thank you, Mike Simpson 404-659-7642
Sean Borsodi	1/10/2023 19:44	Hi, Please reconsider the set of vehicle type rules, being determined by the Internal Revenue Service, for the American EV tax credit. You are changing the original intent of the American EV tax credit when you apply your own set of rules determining if something is considered a sedan or SUV. The Internal Revenue Service should not be the authority on deciding if the Tesla Model Y 5 seater is an SUV. It should not be your role to decide on what is a car or what is a truck. It is your responsibility to determine how much a car or truck should get for an EV tax credit. By all standards, except yours, the Tesla Model Y 5-seater is considered an SUV and should qualify for the EV tax credit SUV threshold. Thank you for your consideration. Let Americans decide which companies and vehicles deserve the EV tax credit instead of the IRS.
Ali Nasri	1/10/2023 19:54	I find it shocking that a Tesla model Y 5 seater with close to 300 miles of pure EV range gets $0 credit while a jeep with 21 miles battery range gets $7500. Something is very wrong here. Thanks, Ali
Hite Nally	1/10/2023 20:06	Dear Mr. Garcia: It is mystifying why the Tesla Model Y, 5 seater, does not qualify for the $7,500 tax credit. It would seem, based upon the articles I have read, that the reason is because the Model Y doesn't weigh enough. Obviously, that makes no sense. I would encourage the IRS to revisit this issue and consider including the Tesla Model Y, five seater, on the list of vehicles covered under the tax credit. Thank you for your consideration. Regards, R. Hite Nally Weber & Rose P.S.C. 471 W. Main Street Suite 400 Louisville, KY 40202 (502) 589-2200 (502) 589-3400 Fax Hnally@weberandrose.com Notice: This message is intended only for the addressee and may contain information that is privileged, confidential and/or attorney work product. If you are not the intended recipient, do not read, copy, or disseminate this message or any attachment. NOTICE: This message is intended only for the addressee and may contain information that is privileged, confidential and/or attorney work product. If you are not the intended recipient, do not read, copy, retain or disseminate this message or any attachment. If you have received this message in error, please call the sender immediately at (502) 589-2200 and delete all copies of the message and any attachment. Neither the transmission of this message or any attachment, nor any error in transmission or misdelivery shall constitute waiver of any applicable legal privilege
bob smith	1/10/2023 20:06	Dear IRS agent, The $7500 tax credit not being available to all Tesla Model Y is messed up when many other brands who do not meet the criteria of an SUV gets the full tax credit. This, in my own opinion, a blatant deception on the government that is corrupted from the core. How can people still have "the American dream" when you crush your own entrepreneurs from being successful in America. You should all be ashamed of yourselves. I hope Trump wins the next election so the United States of America will once again be the laughing stock of the world not. Sincerely, Likyan Cheung
Brenton Wanner	1/10/2023 20:21	Hello Andres! I have been following the electric revolution for over 10 years now and on this recent legislation it seems there are a couple of pieces that don't make sense for whatever reason. I have two changes that I would like to happen listed below: - Allow auto cycles to qualify for the discount as there are free on the market anyway and they are targeted to people that can't afford the more expensive electric vehicle models as they are cheaper than most EVs on the market today. - Take away the weight limit clause that qualifies a vehicle as an SUV. There are cars on the market where some versions of the same vehicle are considered SUVs where others are not. This doesn't make sense. Just because a vehicle weighs less it now not considered an SUV? The whole idea of making a vehicle lighter is it will save on the ev equivalent of MPG which is the point of the EV revolution which is to make the fleet of vehicles efficient and decrease emissions. I hope these points are helpful and whatever lobbyist pushed for these stupid rules will not buy a super safe EV and get into a horrific car accident. I'm not actually a fan of people getting injured but that ass hole has earned a special place in hell. Please give me a reason to believe in our government again and fix this shit. Many Thanks,

Name	DateTimeReceived	Body.TextBody
Abhishek Gupta	1/10/2023 20:21	Hi, I am an EV enthusiast and I have owned 2 EVs in the past 5 years. I currently own a Tesla Model Y 5 seater and fulfills all our familiy's needs of a full sized SUV. In this proposal the Tesla Model Y, 5 seat combination is not eligible for the $7500 rebate which feels like an oversight. I want the EV revolution to happen fast as it is in the best interest of our planet and our health. (It also makes the roads less noisy.) Please consider the Tesla Model Y 5-seat combination as an SUV that can get the full rebate. It's sad that we are penalizing vehicles for being less heavy and more efficient.
Luis A Anaya	1/10/2023 20:40	Can you explain your reasoning behind not giving the Tesla Model Y the $7500 tax credit yet you are giving many Hybrid vehicles with much less range and MPE;s the full credit. This does not make any sense. You need to put Tesla Model Y on the list of vehicles to get the $7500 Tax credit. Awaiting your response.
Jason Avila	1/10/2023 20:42	Hello, I'm writing about plug in electric vehicle credit. It's especially frustrating to see pure EVs like the Tesla Model Y and Ford Mustang Mach-e excluded when poor mileage performance are included in the credit. For example, the Jeep Wrangler 4xe has 21 miles of electric range before the gas engine with 20 MPG efficient kicks in. I share my frustration in hopes the guidance is expanded to included fully electric vehicles like the Tesla Y and Ford Mustang Mach-E. Thank you, Jason Avila
girard thompson	1/10/2023 20:49	Please reconsider the EV tax credit for the Tesla Model Y. It is an SUV but too mass efficient for the credit. This makes no sense. We should be encouraging the adoption of efficient vehicles. Thank you, Girard Vaden Thompson III Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Blake Barber	1/10/2023 20:49	I am submitting a comment regarding the EV tax credit. The current structure of the bill makes no sense. Currently the credit excludes the Tesla Model Y because it is not designated as an SUV. This is despite the fact that many other vehicles of the exact same size and weight are correctly classified as SUVs and therefore receive the tax credit. The Tesla Model Y must be reclassified immediately if this bill is to have a proper impact on EV ownership. It doesn't make sense that a full electric SUV doesn't qualify but a 20 MPG hybrid does qualify. That is literal nonsense and needs to be corrected as soon as possible. Let's just do what makes sense for once, please. Fix the tax credit to include the Tesla model y as an SUV. Thank you, Blake Barber
Peter Wilson	1/10/2023 20:52	I am writing to inform you of the loop hole that has occurred in your legislation. The Tesla model Y (set to be the global best selling car in 2023) does not qualify for the $7,500 tax credit. Yet a Jeep hybrid does? Seems odd that Tesla (an American company) miss out on these government incentives that are squarely aimed at keeping manufacturing on American soil. Not enabling the best selling zero emissions vehicle the EV tax credit is a grave error and further points highlights targeting from the US government who have been ostracising Tesla from the very start of the Biden administration. Why would you ostracise an AMERICAN company?! Please chance this legislation as a matter of urgency, to enable americans to buy american built cars, giving americans jobs that boost the economy. Kind regards, Peter Wilson
Mark Brown	1/10/2023 20:57	Please reconsider the decision to exclude the Tesla Model Y from the SUV category of vehicles for the $7500 tax benefit. It does not seem logical or fair.

Name	DateTimeReceived	Body.TextBody
Chris Ryan	1/10/2023 21:02	Hello to whom it may concern. I wanted to address a few issues I have about the eclectic vehicle tax credit. I believe it would be very useful to allow the Tesla model Y to receive the eclectic vehicle tax credit due to its safety and incredible efficiency in helping fight climate change. This incentive is directly aiming to address climate change and it would be a disservice to not allow one of the most efficient SUV's on the road to not receive the tax credit while other 'hybrid' cars are receiving it. According to data hybrid are actually far worse for the environment than internal combustion vehicles due to less efficiency and extra weight if they're small battery. Thank you for considering this request. All the best, Chris Ryan
VINCENT DELGUERCIO	1/10/2023 21:04	This email is a request for you to re-consider your classifying the Tesla Model Y Five Seat Version as a Sedan verses an SUV. The Tesla Model Y Five Seat Version external appearance is identical to the Tesla Model Y Seven Seat Version which is considered an SUV. It is difficult for me to see why the decision was made based on size and shape of the vehicle to classify it as an Sedan. There are other five seat electric vehicles of approximately the same size that are considered as SUVs. I hope you will review your decision and classify the Model Y Five Seat Version as an SUV. Thanks for your consideration, Vincent Delguercio
Colleen Mole-Garcia	1/10/2023 21:07	Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This error not only impacts Tesla, but other automakers as well - Ford for example. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Solution:
ƧΞΓGΪΘ	1/10/2023 21:16	I find it appalling that the Tesla Model Y, being one of the best ALL electric cars available in this country, and ALMOST ENTIRELY AMERICAN MADE, is not eligible for the U$ 7.500 credit. To me, this shows CORRUPTION in the government, and does a disservice for the country, specially when we all know how GLOBAL WARMING is already a problem to us and the world. Please, find a way to FIX THIS by including ALL fully electric cars in this credit program. Thank you very much, Sergio Rejtman
Fam Naff	1/10/2023 21:17	Dear Sir Please reconsider the classification of the Tesla Model Y RWD (5 seater) as a sedan rather than as an SUV. My wife and I own a Model 3 and purchased a Model Y in 2022. We were motivated by the height and storage capacity as my wife has driven SUVs her last three vehicles. Classifying the best selling crossover as a sedan is simply a gross error and should be corrected asap. Anthony Naff (714) 651-5489 Costa Mesa CA
Todd VanTongeren	1/10/2023 21:26	Greetings, I would like to make a comment on the vehicles that are eligible for the $7500 credit, at a cost of less than $80,000. The current selection of vehicles that meet the criteria for the credit do not make sense. As currently listed, those vehicles with the best performance, and the best alignment with being a fully battery powered "SUV" are not able to be priced above $55,000. Specifically, the Tesla model Y, 5 seat vehicle should be eligible for the credit, at any price below $80,000. I would request that the IRS review what qualifications are required for vehicles to qualify for the credit, and at what prices, and fix the issue regarding the Tesla model Y 5 seat, and other cars that do, or do not, make sense for this credit, based on energy efficiency. Thank you,

Name	DateTimeReceived	Body.TextBody
Jeff Yeh	1/10/2023 21:31	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Chien Ting Yeh
Brian King	1/10/2023 21:31	Regarding Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. The Tesla Model Y (5 seat version) is not eligible for the Federal Tax Credit because you call it a sedan, (I have a Subaru 5 seat vehicle that is termed an SUV), but the exact model chassis , the Tesla Model Y (6 seat version) is called by you as an SUV, and DOES qualify for the credit, even though they look identical from the outside. Both are zero-emission vehicles, both made by Americans in the USA, both among the safest vehicles in the world. Deeming the less expensive version ineligible for the Tax Credit seems suspicious to me, or maybe it was an oversight on somebody’s part in your department, but this is harming people with less income to choose a superior SUV for their family. Please revisit this choice, and help EVs by not blocking them for questionable reasons. Respectfully yours, Brian King, Bristol, Vermont. This Email was sent via the Inter-Net
David Tan Creti	1/10/2023 21:35	Respectfully, do not exclude the Tesla Model Y from the tax credit. We need to be efficient in protecting the environment and people's lives. The tax credit is a good idea and is most effective when applied widely. Best Wishes, David Marc Tan Creti Level 2 charger owner & potential new EV owner.
Sharbel Haddad	1/10/2023 21:38	To whom it may concern, The classification of the 5 seat tesla model y and the Cadillac Lyriq, as a sedan, is ridiculous. Your own sister agency, the DOT, classifies them as SUV's. This bill is to promote the electrification of the automobile, to promote energy efficiency. Being mass efficient is a good thing. For example, if the weight of the Tesla model Y weighed 238 pounds heavier, it would qualify as an SUV under your guidelines. But being heavier would make it less energy efficient. What are you trying to promote? Take a page from the DOT and make these categories consistent. Thanks, Sharbel Haddad
David Tan Creti	1/10/2023 21:41	Respectfully, do not exclude the Tesla Model Y from the tax credit. We need to be efficient in protecting the environment and people's lives. The tax credit is a good idea and is most effective when applied widely. Best Wishes, David Marc Tan Creti Level 2 charger owner & potential new EV owner.
Tom McVeigh	1/10/2023 21:52	dont be idiots! all model Y teslas are SUVs & should get the $7,500 credit you decided that a jeep with with gas engine (20 mpg) & 21 miles of electric range gets the credit, but a 5 seat model Y does not. You are idiots if you let this stand! tom mcveigh 909 809 9755
James Dr cummings	1/10/2023 21:56	Dear IRS, I am writing to add my name to the list of people who would like to see the Model Y (5 seater) be added to the list of electric vehicles that receive the $7500.00 tax incentive for new vehicles in The Inflation Reduction Act. I will anxiously be watching for the decision you make and it will be my deciding factor in going electric this year. Sincerely, Dr James E Cummings Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Bryan Hornacek	1/10/2023 22:13	As a taxpaying citizen, it is appalling to hear the IRS is taking an unprecedented piece of legislation meant to help our country into the next generation of vehicles for the sake of the economy just as much as the environment and completely failing to enact it as intended. The result is that vehicles which aren't even fully electric are getting rebates and those which are fully electric (which actually advance the transition to renewable energy) earn nothing, which makes zero sense to everyone with a semblance of reason. Models that advance their design to decrease weight and improve efficiency are punished for actually advancing the technology we need to be successful in this transition. It's absurd and offensive and suggests quite possibly that fossil fuel corporations and combustion engine auto manufacturers who have long profited with government subsidy are yet again pulling levers in government to screw over the taxpayers in the long term. Again as a taxpayer, I insist that the regulation or rule using weight as a determining factor in clarifying a vehicle as an SUV be appropriately amended or discontinued to allow for models like the Tesla Model Y 5 Seat and the Ford Mach E and all other reasonably similar models to also receive the full $7,500 tax credit guaranteed by the Inflation Reduction Act. Bryan Hornacek 3614 Amber Oaks Dr Howell, MI 48855
Robert Gonzalez	1/10/2023 22:22	Sir/Madam: I think it is an egregious error to allow vehicles that are barely hybrid or BEV to get the tax rebate but deny the Tesla Model Ys which more closely matches the intent of the legislation that was passed. Sincerely, Robert Gonzalez
Larry Lang	1/10/2023 22:26	To Whom It May Concern, I was looking forward to purchasing a zero emissions electric vehicle that was assembled in North America so I was happy to see the inclusion of a $7,500 tax credit starting in 2023 in the Inflation Reduction Act. However, I have been very disappointed to find out that none of my choices (Ford Mach E California Edition, Tesla Model Y 5 Seat Long Range, and VW ID4 Pro) qualify for the tax credit even though they are all classified as SUVs by NHTSA and the EPA, and they are assembled in North America. I think the American Taxpayer is owed an explanation on why the IRS has reclassified these vehicles as non-SUVs which is inconsistent with the law that was passed. Please reconsider the classification of these vehicles. Thank You, Laurence Lang 13683 Taylorstown Rd Leesburg, VA 20176
C Altina	1/10/2023 22:28	I believe there should be a reconsideration in what qualifies a vehicle to get the 7,500 credit or not. A model Y 5 seater should not be disqualified from this credit due to a lower mass when it is a suv. It gets more miles and this is better for the environment than others vehicles that get this credit for example, Jeep Wrangler plug in hybrid. I thought this credit was to incentives the customer to go green, this seems counter productive to try to exclude Tesla as much as possible from this credit. Thank you. Christina Zavala
Kermit Lohry	1/10/2023 22:32	Mr. Carcia, I think you need to review your criteria for vehicles that qualify for the SUV EV Tax Credit. If there was ever an SUV EV, it is the Tesla Model Y. Regards, Kermit Lohry 303-443-8140
Michael Muir	1/10/2023 22:53	Hello Andres Garcia, I am writing to complain about the IRS's weight interpretation that classifies an SUV for the Qualified Plug-in Electric Drive Motor Vehicle Credit. The interpreted definition for an SUV is based on solely weight - which is a misnomer depending on the vehicles - such as Tesla's Model Y is 238 lbs to light to qualify as an SUV for the US Tax credit. From my perspective, this seems like the weight interpretation by the IRS is specifically excluding Tesla vehicles on purpose since they are the bestselling Electric Drive Motor Vehicles. Why are Tesla vehicles and more specifically the bestselling Tesla Model Y being specifically eliminated from the SUV classification by this interpretation? Shouldn;'t there be other factors besides just weight to qualify a vehicle as an SUV? Maybe the vehicle design should also be considered? Why is a being eliminated because it is more weight and energy efficient? Isn't that the main goal of the tax credit anyways? The model Y is clearly and SUV, explain to me why it is not classified one by the IRS. I hope the IRS will reconsider and factor in additional information other than just weight and include the Model Y in the SUV category for the Qualified Plug-in Electric Drive Motor Vehicle Credit. Thanks. Sincerely, Michael Muir

Name	DateTimeReceived	Body.TextBody
demoticeros71988	1/10/2023 22:57	Additional review of which vehicles are eligible for the EV tax credit. The criteria should incentivize automakers to drive more efficiencies otherwise what is the point of pushing toward a green future. If there isn't a move to reevaluate the criteria there should at a minimum be complete transparency as to what and why which vehicles are eligible or classified as such, SUV, Sedan, etc... Plug in hybrids tax incentives should be drastically reduced since the mass efficiencies are laughable. I look forward to hearing your thoughts on this matter. Thank you Sent from my U.S.Cellular© Smartphone
Bobby Bellaggio	1/10/2023 23:08	Dear Mr. Garcia, If it waddles like a duck and it quacks like a duck....Optics are reality! The list of eligible EV's for the IRAct Tax credit is so nonsensical that it has the feel of pandering to OEM's which is very much like corruption or simply typical government ignorance of, and lackadaisical research on, Electric Vehicles. I am sending this email in regards to FORM 8936 as it relates to: 1] Hybrid Vehicles which are not BEV's(Battery Electric Vehicles)[just in case you are not familiar with the acronym] and should not qualify for any tax credit what so ever. 2] Justification of not including Tesla Model Y with 5 seat configuration as a qualifying vehicle for the tax credit for SUV's but the 5 seat id4 does qualify As any reasonable person can plainfully see this is an SUV just as much as the 7 seat Tesla Model Y. If the seating has any influence on the decision to preclude this 5 seat version, why then does a 5 seater JEEP Grand Cherokee 4xe HYBRID (that goes somewhere between 21 and 25 miles on electricity) qualify as an ESUV/SUV ???!!! In conclusion I believe you and your department of the Internal Revenue Service should SERIOUSLY consider reconsidering and do what is best for the country and the world. You and only you can make this happen with careful and objective thought. Thank You for all that you do and I know it's not easy pleasing everyone.
Bobby Bellaggio	1/10/2023 23:18	Bobby Bellaggio <golfonthevineyard@gmail.com<mailto:golfonthevineyard@gmail.com>> 11:08 PM (8 minutes ago) [https://mail.google.com/mail/u/0/images/cleardot.gif] [https://mail.google.com/mail/u/0/images/cleardot.gif] to pra.comments, joebiden, SenMarcoRubio [https://mail.google.com/mail/u/0/images/cleardot.gif] Dear Mr. Garcia, If it waddles like a duck and it quacks like a duck....Optics are reality! The list of eligible EV's for the IRAct Tax credit is so nonsensical that it has the feel of pandering to OEM's which is very much like corruption or simply typical government ignorance of, and lackadaisical research on, Electric Vehicles. I am sending this email in regards to FORM 8936 as it relates to: 1] Hybrid Vehicles which are not BEV's(Battery Electric Vehicles)[just in case you are not familiar with the acronym] and should not qualify for any tax credit what so ever. 2] Justification of not including Tesla Model Y with 5 seat configuration as a qualifying vehicle for the tax credit for SUV's but the 5 seat id4 does qualify As any reasonable person can plainfully see this is an SUV just as much as the 7 seat Tesla Model Y. If the seating has any influence on the decision to preclude this 5 seat version, why then does a 5 seater JEEP Grand Cherokee 4xe HYBRID (that goes somewhere between 21 and 25 miles on electricity) qualify as an ESUV/SUV ???!!! In conclusion I believe you and your department of the Internal Revenue Service should SERIOUSLY consider reconsidering and do what is best for the country and the world. You and only you can make this happen with careful and objective thought. Thank You for all that you do and I know it's not easy pleasing everyone.
Patrick Horn	1/10/2023 23:21	I have a few suggestions for the $7500 federal EV incentive. 1) vehicle must be ZERO emissions to qualify for full incentive. Electric hybrid with emissions should be less, maybe $2500, but not the full $7500. Let’s prioritize national health! 2) If NHTSA and the EPA, both federal govt. agencies, categorize the Tesla model Y (in both 5 and 7 seat configurations), as a SUV, then so too should the IRS. Currently the 5 seat model Y doesn’t qualify as a SUV. Please allow the full $7500 credit to both the 5 and 7 seat Tesla model Y SUV. Thank you for the opportunity to comment. Patrick H. Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Eduardo Pantoja Castro	1/10/2023 23:27	To whom it may concern, My family and I are concern about the lack of sense concerning the electric vehicles that doesn't qualify for the $7,500 tax credit. The vehicle that I am referring to is the Tesla Model Y five-seater. This vehicle is an SUV and is currently the best vehicle in the market. If you need proof here are some facts about the Model Y: 1. It is fully electric (ONLY ELECTRIC). 2. Gets 113 MPEe. 3. Has 330 mile range. 4. It's an American made car...the MOST American made car! 5. It's the safest car on the market...read the news about the family of four that survive the fall from a 250 ft cliff called Devil's Slide in California on January 2nd, 2023. The Tesla Model Y is America's top 10 best selling SUV but it is still out of reach for many American families. The tax credit is a great incentive for them to get into a reliable and efficient vehicle that will also give them value. It will also help us achieve the country's commitment on lowering our emissions sooner. We ask that you change your decision of not qualifying the Tesla's Model Y SUV five-seater for the $7,500 tax credit. It would be a big mistake if it doesn't qualify. Thank you for your time,
Bob Tregilus	1/10/2023 23:48	Why isn't the IRS categorizing the Tesla Model Y as an SUV, even though the EPA does? That means Tesla Model Y, a pure EV with 330 mile range, and SUV form factor is not eligible for the $7,500 tax credit. But the Jeep Grand Cherokee 4xe--with a gas engine--getting 23mpg (very inefficient), and 25 miles of electric range, gets the $7,500 tax credit? In my mind, no vehicle, car or SUV/truck, getting under 70 miles all electric range should be considered "electric" and eligible for the $7,500 tax credit. Plug in gas hybrids (PHEV) served a purpose a decade ago, but now that batteries prices have declined, PHEVs should no longer be incentivized. Doing so is only helping manufacturers sell inefficient vehicles at taxpayer expense. Incentivize electric vehicles, not hybrids. Sincerely, Bob Tregilus Former podcast producer / host - Plug In America Founder and former co-chair - Electric Auto Association of Northern Nevada (EAANN)
Linda Magorno	1/11/2023 0:09	Andres Garcia, The Internal Revenue Service, Regarding the $7,500.00 EV electric vehicle tax credit for qualified electric drive motor vehicles, I am strongly urging to include Tesla Model Y, which is an electric only vehicle and gets 113 MPEe. It has 330 miles of range. This vehicle is efficient and benefits. Thank you, Linda Magorno lmagorno@yahoo.com
Terry Nance	1/11/2023 0:20	I do not want my tax dollars to be spent on plugin hybrid electric vehicles but instead should be equitably spent on pure battery electric vehicles. Also, the qualifying models are flawed when the Tesla Model Y SUV 5 seater and Ford Mach E are capped at $55,000. Use the existing EPA definition of SUVs instead of introducing vehicle weight as an arbitrary criterion, which is absurd.
Jacob Lampe	1/11/2023 0:26	Hello, Please review which vehicles are classified as qualified SUV's. For example, It does not make sense that the Tesla Model Y in all variants is not qualified for the tax credit while something like the Jeep wrangler hybrid is even though it is much less efficient and has a tiny EV range. Many thanks, Jacob Lampe

Name	DateTimeReceived	Body.TextBody
Brij Patel	1/11/2023 0:29	Dear IRS, I am writing to express my concern regarding the eligibility requirements for tax credits on vehicles. While I understand that the credit is intended to encourage the use of fuel-efficient vehicles, I believe that the current criteria do not adequately reflect this goal. Specifically, I am disappointed to see that the Tesla Model Y, an American-made brand with a strong emphasis on sustainability, is not eligible for the credit, while the Jeep Wrangler, a less fuel-efficient hybrid, is. In a world that is increasingly focused on sustainability, it seems unfair to reward companies like Jeep Wrangler with tax dollars, while brands like Tesla are left out. I understand that the IRS has a difficult job in determining eligibility for tax credits, but I hope that you will consider revising the criteria to better reflect our collective goals of reducing our environmental impact and supporting American businesses that are leading the way in sustainability. Thank you for considering my feedback. Sincerely, Brij
Rick Maniktala	1/11/2023 0:36	Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. Next best fix: * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill. To the IRS and Government officials - please use this chance to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American tax payer to doubt your true intentions. At best, this current categorization is negligent and/or incompetent. At worst, it's corruption. Fix it. See more at the petition here. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_cont
Jim Murphy	1/11/2023 0:36	Media reports say the Tesla model Y would not qualify for the newly enacted tax credit for Electric SUV/CUV. This makes no sense. It is the right category of vehicle, the most North American in content, and very efficient. Whatever part of the rule excludes it is mistake, and counter to Congress' intent when this act was passed. I urge a revision of the rule so that the Tesla Model Y, and vehicles that directly compete with it, qualify for the credit. Regards, Jim Murphy 415-717-1452
Tongyu Wang	1/11/2023 0:51	Please make sure all Tesla models qualify for the tax incentive. It's competitively unfair and environmentally irresponsible to exclude 100% pure electric Tesla vehicles from the tax incentive while including still pollution producing hybrid vehicles. Tesla accounts for more than 60% of the EV market. Excluding its most popular Model Y would be borderline insanity! Tongyu Wang

Name	DateTimeReceived	Body.TextBody
Christopher Sousa	1/11/2023 0:58	I have a few comments about the rules used to determine eligibility for the tax credit 1) § 30D(d)(1)(f) where vehicles only require 7kilowatt hour minimum battery as this seems insufficient to warrant the full credit and does little to guarantee a significant amount of miles on battery power. It would make more sense to instead limit the eligibility to an EP range on battery power of 40 miles or more which is sufficient for a typical daily commute and prevents inefficient cars putting in a 7kwh battery simply to take advantage of the credit 2) There seems to be problems with how vehicles are categorized into the "van, a sport utility vehicle, or a pickup truck" grouping because there are cases where the Volkswagen ID.4 and Tesla Model Y, which are both sold as Sport Utility Vehicles have certain models that fall under the $80,000 price cap, but other models in the same line have a $55,000 price cap. I did not see it outlined in the Revenue Bulletin how these cars are being classified, but I believe I read it is being done so on the basis of gross vehicle weight which is in no way a valid determination of the type of vehicle being purchased. There must be a more appropriate way to classify vehicles. Whatever that method is, different trims of the same model vehicle shouldn't fall into different classes of vehicle when it comes to eligibility for the tax credit as it causes confusion for the consumer. Thank you Christopher Sousa Web Developer for New England Electric Auto Associations www.neeaa.org<http://www.neeaa.org> (401) 793-1257 4 Glendale Rd. Attleboro, MA 02703
Tony Ma	1/11/2023 1:03	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Tony Ma
carlos davis	1/11/2023 1:06	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Carlos Davis Olympia, Washington Sent from my iPad
Cosmodian Sagansfire	1/11/2023 1:07	unintelligent please.

Name	DateTimeReceived	Body.TextBody
matt peterson	1/11/2023 1:08	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Matthew Peterson 5445 Belle Meade Dr Batavia, OH. 45103 513-389-8676
tim@naftel.org	1/11/2023 1:11	The Tesla model Y is an SUV and all versions of the Model Y should qualify for the $80,000 price limit. Only allowing the 7 seat version to qualify for the $80,000 price limit makes no sense. Regards, Tim Naftel
Allen Pennington	1/11/2023 1:42	I am writing to comment on the new IRS standards being used to determine vehicle eligibility for the new Inflation Reduction Act EV tax credit. Classifying a vehicle as a car instead of a SUV simply because it weighs more, when all other important factors (height, AWD, cargo space) are the same other versions of the same model that are classified as SUV, is wrong. This method incentivizes less efficient vehicles that increase weight with little or no added sport or utility. It also results in very inefficient, minimally electric vehicles qualifying for a tax credit when other long range, fully electric vehicles with more sport (like full-time AWD and advanced traction control) and utility (like cargo space) don't qualify. Please use a more relevant standard such as this one from 40CFR Part 600: "Sport utility vehicle (SUV) means a light truck with an extended roof line to increase cargo or passenger capacity, cargo compartment open to the passenger compartment, and one or more rear seats readily removed or folded to facilitate cargo carrying." I believe that is the definition used the EPA that result in all variants of the Tesla Model Y being classified by the EPA as a small SUV (https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=46212). Thanks for your consideration. Allen L. Pennington 111 Windlake Ct, Niceville, FL 32578
Jeff Rogers	1/11/2023 2:10	All versions of the Tesla Model Y should be eligible for the credit authorized by the Inflation Reduction Act. Excluding the 5-seat version of this vehicle seems contrary to the intent of the Act. Jeff Rogers Sent with Proton Mail<https://proton.me/> secure email.
ERIC WU	1/11/2023 2:25	To whom it may be concerned, It is absurd that Tesla Model 5 seater is not qualified for $7500 tax credit. We need to make it right. It is an outright SUV, not a Sedan. Please correct this to have Tesla Model Y 5 seaters being qualified for the $7500 tax credit. Best, Eric
ERIC WU	1/11/2023 2:30	To whom it may be concerned, It is absurd that Tesla Model 5 seater is not qualified for $7500 tax credit. We need to make it right. It is an outright SUV, not a Sedan. Please correct this to have Tesla Model Y 5 seaters being qualified for the $7500 tax credit. It is very efficient, and it should not be punished because of that. So does Ford Mach-E, we should give credits for these efficient cars since it is saving our planet from climate changes. Best, Eric
Patrick Dempsey	1/11/2023 3:21	Tesla Model Y, all models, are clearly SUV's. EPA says they are and all media and people say they are SUV's. Patrick Dempsey Arroyo Grande, CA 805-459-8662

Name	DateTimeReceived	Body.TextBody
Barklee Sanders	1/11/2023 4:13	Dear IRS, I am writing to express my frustration with the Inflation Reduction Act rules on vehicle classification, specifically the classification of the Tesla Model Y (5 seat version). As a consumer interested in purchasing a clean energy vehicle, I am disappointed that this vehicle is not classified as a SUV and therefore not eligible for the $80k limit. I am also shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a small battery (21mi electric range) are eligible for the full $7.5k credit. This seems to suggest that special interests and political motivation may have played a role in the writing of these rules, possibly with the influence of the UAW and legacy auto lobby. The way these rules are currently being interpreted has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. For example, the Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit, while the Jeep Grand Cherokee 4xe, with a gas engine, 23 MPG (very inefficient), and only 25 miles of electric range, is eligible for the credit. This is a severe lack of negligence by the IRS to properly categorize vehicles, or it could be seen as corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. I propose that the IRS remove incentives for all hybrid vehicles and only have them apply to pure EVs. Alternatively, the SUV/Non SUV rules should be applied fairly, across the board, with consistency in order to correctly incentivize automakers and the public with the original intent of the bill. To the IRS and government officials, please use this opportunity to prove to the American taxpayer that these categorizations are done in error. Otherwise, it will be yet another reason for the American taxpayer to doubt your true intentions. At best, the current categorization is negligent and/or incompetent. At worst, it is corruption. Please fix this issue. more info here https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-
Ernie Blue	1/11/2023 4:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit> [https://s.yimg.com/nq/storm/assets/enhancrV2/23/logos/change.png] Sign the Petition Fix the Inflation Reduction Act EV Tax Credit Thank you for considering my concerns. Sincerely, E. Blue
John Young	1/11/2023 5:36	OMB Control No. 1545-2137 All Tesla Model Y need to be eligible for the $7,500 rebate. It is absolutely ludicrous that gas powered hybrids, even those MADE IN OTHER COUNTRIES, would be eligible while any Tesla model is not. John Young PO Box 2496 Rocklin, CA 95677 atczjx@gmail.com<mailto:atczjx@gmail.com>
Alex Moscaliuc	1/11/2023 6:15	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. Thank you for considering my concerns.
Hart Fischer	1/11/2023 6:21	regarding OMB Control No. 1545-2137 , please alter the regulations regarding EV subsidies for SUVs, to include all vehicles that other departments of the government (i.e. EPA, NHTSA, DOT,...) as well as the vast majority of people already consider SUVs. Please include the Ford MachE, Tesla Model Y, Cadillac Lyriq in all their variants as SUVs, and do not exclude certain variants just because the manufacturer managed to keep the weight down, or for any other minor reason. If the body style is an SUV, then all variants are SUV. If the Ford Escape Hybrid is an SUV, then the MachE, Y, and Lyriq are, too. And I am saying that as someone who buys sedans, never SUVs, this is not benefiting me for my next purchase. But it is a matter of fairness and consistency. Sincerely, Hart Fischer, 861 Mountridge Ct. , Las Vegas, NV, 89110. hartfischer@yahoo.com

Name	DateTimeReceived	Body.TextBody
Christopher Mellinger	1/11/2023 6:22	Good Time? Dear, irs ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include OMB Control No. 1545-2137 in the subject line of the message. Why so behind the times on communication management? Why not a model Y tax incentive? Does the people in their need to retire and new people brought in? Just friendly bantering: Christopher Michael Mellinger O+ Of 2708 W. Vermont Ave, Waukegan Illinois 60087–3646 United States of America With the help of my trusty iPhone XR & most recent iOS update 1st to not lose access too.,?!'
Drew Jones	1/11/2023 7:04	IRS. The tax incentive for EV vehicles is a sham. No one is able to know exactly if they will get the rebate or not. Some of the incentives are going to phev and not EV. The SUV goes to some of the VW cars but not Tesla. Why just for a few inches of height? Price? Seats? It seems that the people that wrote the incentive looked at Tesla , Price/ height/ seat configuration then wrote the incentive to just exclude the company! There are more PHEVs that are getting the incentive instead of EVs. Tesla doesn't make PHEV so it looks like the OEMs most likely paid lobbyists to get this in. This keeps the ICE vehicle on the road , emissions continuing to be emitted. Also, keeps the OEMs in repairing the ICE cars, oil changes, and the oil company happy. Jeep has the PHEV that gets 21 miles electric and 20mpg where the Tesla Model Y gets 330 miles range and 113 mpge. This tax incentive needs to be looked at and see who is behind the way it was written. Who paid who, Unions, oil companies, dealerships, OEMs? Please change some of the incentives to one to make it easier to understand and two make it so that people can breathe better and get rid of the
Yor Zephyr	1/11/2023 7:10	represents everything we should be supporting. Please change the way this car has been classified, and fallow NHTSA's example. Classify the Tesla Model Y as an SUV
Mike Weiler	1/11/2023 7:25	Andres Garcia, Reviewing the Federal tax credit for Electric Vehicles left me very surprised. I feel the purpose of the bill is missed with the overly complicated categories of vehicles based on vehicle weight. The best example is the Tesla Model Y. The Y is an SUV according to the tax code when it has 7 seats but not when it is 5 seats. The reason looks to be the weight of the vehicles. I am hoping the team looking at these comments can help remove/fix this weird overly though categorization of vehicles. -Mike Weiler Sent from my iPhone. Please excuse all confusing auto corrected words and bad grammar.
janet cook	1/11/2023 7:48	ONLY electric vehicles. All models of the Model 3 and Model Y should qualify for the credits. Writing the rule based on car weight is the most stupid thing I've ever heard of and is in complete contradiction to efficiency. The EPA considers the Model Y and SUV and so should the IRS. The fact that you chose to do this makes it so obvious that it is politically motivated and it is completely unethical. I'm a professional engineer, if I would do something like this, I would loose my license. Jeremy M. Cook, PE Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Marty Weinberg	1/11/2023 7:50	Please change the classification of the 5 seat Tesla Model Y to an SUV. This is the correct classification. The fact that the current 5 seat Tesla Model Y is a couple of hundred pounds too light or an inch too short is ridiculous. Electric cars need to be as light as possible to be the most efficient. Plus adding the tax incentive would make this 100% American car more affordable to the American public. Do the right thing! Best regards Marty -- art is how we decorate space music is how we decorate time

Name	DateTimeReceived	Body.TextBody
janet cook	1/11/2023 7:51	The rule is obviously politically motivated to benefit union made cars, some of which are terribly inefficient hybrids while punishing Tesla who makes ONLY electric vehicles. All models of the Model 3 and Model Y should qualify for the credits. Writing the rule based on car weight is the most stupid thing I've ever heard of and is in complete contradiction to efficiency. The EPA considers the Model Y and SUV and so should the IRS. The fact that you chose to do this makes it so obvious that it is politically motivated and it is completely unethical. I'm a professional engineer, if I would do something like this, I would loose my license. Jeremy M. Cook, PE 199 Loveman Ave Worthington, OH 43085 614-271-0622
Jeremy Cook	1/11/2023 7:53	The rule is obviously politically motivated to benefit union made cars, some of which are terribly inefficient hybrids while punishing Tesla who makes ONLY electric vehicles. All models of the Model 3 and Model Y should qualify for the credits. Writing the rule based on car weight is the most stupid thing I've ever heard of and is in complete contradiction to efficiency. The EPA considers the Model Y and SUV and so should the IRS. The fact that you chose to do this makes it so obvious that it is politically motivated and it is completely unethical. I'm a professional engineer, if I would do something like this, I would loose my license. Jeremy M. Cook, PE 199 Loveman Ave Worthington, OH 43085 614-271-0622
Charles Wright	1/11/2023 8:15	Please review the IRS weight limit for SUV . This is the year of 2023 and not 1980. New Electric SUV are designed to be lighter so it can get a higher EPA rating which should not penalize Ford and Tesla Also keep the original intent to help America increase investments and only Cars and SUVs made in north America should qualify Charles Wright
James Rose	1/11/2023 8:19	Andres Garcia, Internal Revenue Service, I'm sure it just was an oversight by the US Government to not include the Tesla 5-Seat Model Y included as an SUV. Currently the Tesla 7-Seat Model Y is classified as an SUV and the Tesla 5-Seat Model Y is classified as a sedan. I am sure YOU realize that is totally ridiculous and The IRS should amend which vehicles qualified for the plug-in electric vehicle credit. The Model Y is the "most" made American vehicle and is in the top 10 selling vehicles in America. Please as a true American fix the tax credit allowing the Tesla 5-Seat Model Y to receive the full $7500 credit and classified as a SUV. Thank you, James Rose jamesrose69@mac.com<mailto:jamesrose69@mac.com>
Curtis Quick	1/11/2023 8:34	I trust you and your family are healthy and safe. It has come to my attention that one of the most efficient and capable electric cars on the market today does not qualify for the recently passed electrical vehicle tax credit. As far as I can tell this is an unfortunate error as the vehicle in question, the Tesla Model Y, is considered by almost all parties to be an SUV and should qualify for the tax credit, yet it does not. Since the goal of the US$7,500 tax credit is to encourage increased purchase and usage of efficient and capable electrical vehicles, and the Tesla Model Y, which gets the equivalent of 113 mpg and has 300 miles range, is easily amongst the best SUVs to accomplish this goal. I was surprised and disappointed to find out that much less efficient hybrid vehicle, the Jeep Wrangler, that gets 20 mpg and 21 miles range gets the 7,500 tax credit while the Tesla Model Y does not. Surely, this is a mistake. Please modify the regulations to allow the Tesla Model Y to be eligible to receive the US$7,500 tax credit. Sincerely, Curtis Quick Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Therese Reed	1/11/2023 9:23	Andres Garcia Dear Sir, As My understanding of the IRA is that the IRS is required in its rule making to use the guidelines of the EPA, and they clearly do not in the classification of SUV vs. sedans, I therefore urge that reconsideration commence immediately. Thank you, Richard Reed 28921 Willow Creek Rd. Eugene, OR 97402 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
mlofat@yahoo.com	1/11/2023 9:48	Dear Sir, I am writing to express my concern regarding the implementation by the IRS of the current Inflation Reduction Act (IRA) EV Tax credit. I strongly believe that in its current form, this credit is unfair as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage both the use of environmentally-friendly transportation and decrease US dependence on foreign oil. I wholeheartly support these goals. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the US. This not only harms American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options and goes against the spirit of the incentive. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program, while at the same time promoting state of the art technology by not punishing lighter more efficient vehicles like the Model Y with 2 rows of seats (5-Seats) with lower applicable MSRP Limit. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns and look forward to your taking proper action, Sincerely,
Stanimir Genov	1/11/2023 9:55	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Stanimir Genov
Deven Swiergiel	1/11/2023 9:59	for the full credit. The 5-seater Tesla Model Y has a fully electric range of over 300 miles, yet is not eligible for the full $7500 credit due to it not being heavy enough. However, the 5-seater Jeep Wrangler Hybrid, which only has a 21-mile range on a full charge, is eligible for the entire $7500 credit. I believe that this is an absurd double standard and that the Model Y should be eligible for the same tax credit as the Jeep Wrangler Hybrid. The Model Y is a lighter, more efficient, and environmentally friendly vehicle, yet it is being penalized for this. The Model Y is a great electric vehicle that should not be excluded from the tax credit due to its weight. I urge you to reconsider this policy and make all variants of the Tesla Model Y eligible for the new EV tax credit. This will not only benefit those who purchase the Model Y, but also the environment. Thank you for your time and consideration. Sincerely, Deven Swiergiel
Robert Seeburg	1/11/2023 10:03	To Whom is may concern. I feel the EV Tax credit interpretation to not include the Tesla Model Y is deleterious to American manufacturing and damaging to the environment. Please reconsider including the Tesla Model Y into the list of electric vehicles eligible for the $7500 tax credit. Sincerely Robert Seeburg 1016grubees@gmail.com<mailto:1016grubees@gmail.com>
Phillip Patzer	1/11/2023 10:05	It is completely ridiculous that the made in America, 5 seat, fully electric Tesla Model Y doesn’t currently qualify for the full $7,500 EV tax credit. Please fix this and help protect our environment while supporting American Tesla workers. Thank You Phillip Patzer Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
David Wahlstrom	1/11/2023 10:11	To whom it may concern, The EV tax credit should include the Telsa Model Y. Gas vehicles that get 21 miles of electric range get this credit, but a full battery electric vehicle is being excluded. Please consider the best selling all electric, American made SUV when revising the EV credit to include the Tesla Model Y. Thank you. -- David W. Unix, because every barista in Seattle has an MCSE.
ROGER DEYOUNG	1/11/2023 10:16	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, ROGER DEYOUNG
ROGER DEYOUNG	1/11/2023 10:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Marlene DeYoung
Edward Escobar	1/11/2023 10:39	This email is in regard to the Tesla model Y (SUV) in my personal opinion i believe the (MODEL Y) is and should be considered a SUV,being that it’s got the proper cargo space and passenger room to be identified as a SUV .
Bryan Hornacek	1/11/2023 10:45	To Whom It May Concern, I previously sent a request to amend or discontinue the regulation or rule using weight to discern whether or not an electric vehicle qualifies for the new $7,500 tax credit applies to vehicles such as the Tesla Model Y (5-seat) or Ford Mach E. I would like to clarify that I believe any metric that disqualifies these models, including weight, should be amended or discontinued. Again, this practice resulting in rewarding less efficient vehicles is quite frankly ludicrous and this wrong needs to be righted as soon as possible so that the spirit of the language within the Inflation Reduction Act can be followed. Bryan Hornacek 3614 Amber Oaks Dr Howell, MI 48855 On Tue, Jan 10, 2023, 10:13 PM Bryan Hornacek <bhornacek87@gmail.com<mailto:bhornacek87@gmail.com>> wrote: To Whom It May Concern, As a taxpaying citizen, it is appalling to hear the IRS is taking an unprecedented piece of legislation meant to help our country into the next generation of vehicles for the sake of the economy just as much as the environment and completely failing to enact it as intended. The result is that vehicles which aren't even fully electric are getting rebates and those which are fully electric (which actually advance the transition to renewable energy) earn nothing, which makes zero sense to everyone with a semblance of reason. Models that advance their design to decrease weight and improve efficiency are punished for actually advancing the technology we need to be successful in this transition. It's absurd and offensive and suggests quite possibly that fossil fuel corporations and combustion engine auto manufacturers who have long profited with government subsidy are yet again pulling levers in government to screw over the taxpayers in the long term. Again as a taxpayer, I insist that the regulation or rule using weight as a determining factor in clarifying a vehicle as an SUV be appropriately amended or discontinued to allow for models like the Tesla Model Y 5 Seat and the Ford Mach E and all other reasonably similar models to also receive the full $7,500 tax credit guaranteed by the Inflation Reduction Act. Bryan Hornacek 3614 Amber Oaks Dr Howell, MI 48855

Name	DateTimeReceived	Body.TextBody
David Clements	1/11/2023 10:47	The Tesla Model Y (five-seater SUV) should be eligible for the $7500 credit, but isn't based on some strange criteria. There are other 5 seat small SUVs that qualify for the entire credit. This tax credit appears to be written by lobbyists rather than people who have a genuine concern about the environmental impact of lessening fossil fuel emissions. Why does a Jeep hybrid with 20 miles of electric range (that gets 20 mpg) with five seats qualify for this credit while the Tesla Model Y that gets 113 MPGe with 330 miles of electric range fail to get the full credit? The 5-seat Model Y also seems to be the only electric SUV that isn't considered an SUV by your standard. This certainly appears corrupt. Personally, I am not the biggest fan of Elon Musk's latest tirades or Twitter nonsense, but I am a big fan of what Tesla has done to drive sustainable transportation in the right direction. All I'm asking for is fairness in the application of these credits across all brands doing their part for electrified transportation. Sincerely, David Clements 4112 Charley Forest Olney, MD 20832 (301) 455-5035
Patrick S	1/11/2023 10:49	Dear IRS, Please include the Tesla Model Y 5 seat in the EV tax credit. This vehicle best suits my needs and I want to help the environment by going electric, but I cannot afford to miss out on the $7500 tax credit. Thank you, Patrick Sadler
Ronald Adamson	1/11/2023 11:03	It is my understanding that the Tesla Model Y in the 5 seat configuration does not qualify for the tax credit but the 7 seat does. Many people do not have the need to carry 7 passengers but everyone does carry groceries, go on vacation, etc. The Tesla Model Y is an exceptional vehicle that happens to run off electricity, I own one! If you want to increase market share of vehicles to EV's then I would not rule out the Model Y 5 seat only because it is a few hundred pounds too light (which makes it more efficient, or doesn't have 2 extra tiny seats in the back which increases it's utility.) Thank You Ronald Adamson Sent from my iPhone
Be Happy	1/11/2023 11:16	To whom it may concern - I strongly encourage that the IRS revise the IRA Qualified Plug-in Electric Drive Motor Vehicle Credit eligibility criteria, as outlined below, to support American workers, Building CLEAN EV cars here in America. [7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] The problem is that the IRS is not categorizing the Tesla Model Y properly as an SUV, even thou the EPA does. This means that the Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), SUV form factor is not eligible (under the current guidelines) for the $7,500 IRA tax credit! On the other hand, a Jeep Grand Cherokee 4xe, with a dirty gasoline burning engine, which gets only 23 MPG (very inefficient), and only 25 miles of real electric range - is eligible for the $7,500 tax credit. Instead of encouraging and funding the next generation of the American economy to accelerate the move toward a clean energy future, under the current guidelines American tax payers will in fact be funding the continuation of old technology in inefficient gas burning internal combustion engine (ICE) vehicles. This is illogical, nonsensical and a gross miss-use of taxpayer dollars! Recommendation: * 1. Remove incentives for all hybrid vehicles and only have them apply to pure EVs. and/or * 2. Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original intent of the bill - that is, to move the United States away from dirty gasoline burning/polluting ICE vehicles. Sincerely,
vince@tricamo.com	1/11/2023 11:24	Hello Andres Garcia, or whom this may concern, I feel that using a weight calculation for determining if a vehicle is a car or an SUV should be re-evaluated. After all we don't go by weight to determine if someone is an adult and should pay taxes.. The Tesla Model Y SUV is less than 6,000 lbs and therefore isn't heavy enough to be categorized as an SUV but it is.. Please reconsider the weight factor in the auto type determination.. Thank You! Vincent Tricamo

Name	DateTimeReceived	Body.TextBody
Darcy Adams	1/11/2023 11:34	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Dylan Kaufmann	1/11/2023 11:49	Dear IRS, Hope this email finds you well!! I am reaching out in regards to the tax credit limits for the 2022-2023 Tesla Model Y. We have just leased this back in September. At the time, there was word that the MSRP cap would be $80,000. Now I am seeing on the IRS site it is $55,000 for the 5 Seater (which I have now). Unfortunately due to the rising cost of products, this is not fair. At least make the limit $65,000 or even $62,500. One is unable to get a Model Y for under $65,000.... The costs of all products have gone up and this is not in the control of the consumers. I was told to submit my comment, so here I am. Please advise. Thank you for your time, Dylan
Eiszner, James R (HSC)	1/11/2023 11:51	Please review the EV Tax Credit’s application towards electric vehicles. The intent of this money is to facilitate a transition from fossil fuels. Electric vehicles should be prioritized over sham hybrids like the jeep wrangler. Please stop penalizing Tesla, the biggest EV maker in the country, because in them lies the greatest opportunity to get EVs into the hands of Americans. The model Y should be considered an SUV regardless of the addition of a 7 row seat. I already own one of these vehicles and have no financial incentive being out of the tax bracket considerations. However, there are millions of Americans who need the means to transition to clean electric vehicles. Please make this happen so that we can reduce emissions and global warning. Thank you for your time. James R. Eiszner, MD Associate Professor Director of Pediatric Acute Pain Oklahoma Childrens Hospital Cell: 913-707-8413
moore.dd69@gmail.com	1/11/2023 11:51	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. Here are the primary qualifications for the EV tax credit: [cid:image001.png@01D925B3.06825A00] However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [cid:image002.png@01D925B3.06825A00] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even thou the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Ideal fix: * Remove incentives for all hybrid vehicles and only have them apply to pure EVs. * Apply SUV/Non SUV rules fairly, across the board, with consistency in order to CORRECTLY incentivize automakers and the public with the original emissions.
Neelam Desai	1/11/2023 11:52	By refusing to acknowledge that the Tesla Model Y is an SUV, the Inflation Reduction Act will make greenhouse gas emissions worse. Neelam Desai Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Michael Dever	1/11/2023 11:58	Please review and change your definition of SUV to include all Tesla Model Y and Caddy Lyric SUV. Please use the EPA guidelines for SUV. The intent of the law is clear, to get these cars subsidies and MOVED into the public. More EV sales means less Global Warming Damage. 20 US States are in Extreme or Exceptional Drought conditions today. The Oceans have never been hotter. The Mississippi river drying up today. Heat Domes? Did you miss the Heat Domes for last year that affected China, US, EU and India. We are well into global Warming Economic damage today, this is a fight for Survival. This ain't your Grandfathers 2050 Global Warming, it's already here and deadly. We need to ACT, you need to ACT Now. Respectfully, Michael J. Dever
David C Fennema	1/11/2023 12:16	for the tax credit. Please advise on what can be done to look into this matter further. It does not make any sense that a jeep wrangler 4 seat hybrid qualifies for the $7,500.00 tax credit but the Model Y 5 seater does not qualify. Please let me know how this makes sense and if there is anything that can be done. Thank you for your time. Have a great day!
Julia Spragg	1/11/2023 12:17	IRS website says if one buys a Model Y 5 seat for $55,000 they get up to a $7500 tax credit - but the basic Y Series costs $66,000. It makes no sense. Please help. Sincerely,
Shawn Perry	1/11/2023 12:23	RE: Qualified Plug-in Electric Drive Motor. Shucked Credit. So I see a gas guzzling SUV that adds a bunch of batteries to provide a couple of miles of electric range are eligible for the $7500 tax credit but true electric vehicles are not. This is unacceptable. I do not agree that my tax dollars should go to gas guzzling suvs with a couple of batteries. Your categorization of what is included is flawed. You are using an an initiative that is suppose to promote reducing the carbon footprint and using it to increase the carbon footprint. This is theft in my eyes.
Michael Cen	1/11/2023 12:42	I have some concerns regarding the eligibility of vehicles in the latest EV tax credit. As listed in on this IRS page: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after It seems the definition of qualified SUV which entitles the $80,000 MSRP limit has strange definitions. It seems the definition of SUV is based on weight, which would not be common definition of a Sports Utility Vehicle. The definition of an SUV is usually understanded my the common man to have a certain use and function and usually accurately reflect by the Car manufacturers. So please reconsider the definition of a SUV in this EV tax credit. Thank you. -Michael. Cen
WILLIAM BULHAM	1/11/2023 12:53	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, William Bulham

Name	DateTimeReceived	Body.TextBody
Jo Ferneau	1/11/2023 12:58	Dear Andres Garcia, It is absurd that those who purchase the new “EV” Jeep which only gets 20 miles to the gallon and 21 miles of electric range receive the $7500 tax rebate while those who purchase the Tesla model Y do not. The Model Y is ENTIRELY electric, with 320 miles of range and an equivalent of 113mpg!!! I live very rurally, have owned a model Y for 2 years. We use it very day. We take it on family vacations. We pack in all our stuff plus 2 kids and a dog. Way more room than the Jeep. C’mon, please be reasonable and give this tax credit to folks who purchase a Model Y. Sincerely, Jo Ferneau -- Jo Ferneau Rise Up! Artisan Bread, Co-owner and baker Madrone Trail Public Charter School Board Secretary
Erik Dunham	1/11/2023 13:41	"The text of the Inflation Reduction Act requires the Secretary of the Treasury to determine vehicle classifications “using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles.” Yet, the classifications adopted by the Treasury/IRS are not consistent with the EPA classifications (see below table with yellow highlights)" source: https://cleantechnica.com/2023/01/10/how-the-irs-ignored-the-inflation-reduction-act-snubbed-the-most-popular-electric-suvs-from-the-federal-tax-credit/ On Sat, Jan 7, 2023 at 7:46 PM Erik Dunham <erik.dunham@gmail.com<mailto:erik.dunham@gmail.com>> wrote: I signed this petition https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit On Tue, Jan 3, 2023 at 3:38 PM Erik Dunham <erik.dunham@gmail.com<mailto:erik.dunham@gmail.com>> wrote: Please categorize the Tesla Model Y 5 seat variant (2 rows) in the $80,000 cap for Applicable MSRP Limit. re: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after -Erik Dunham
Dave Goldrick	1/11/2023 13:47	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I am considering purchasing a totally electric vehicle this year. The Tesla Model Y 5 seater is our number 1 choice. We need a slightly higher seating position to make entry & exit easier. Additionally, this brand seems to have the most experience producing EVs, doing so within the United States with our citizens benefiting from good paying jobs. I was counting on this legislation to make this purchase within our budget. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. David Goldrick
MMATZKIN@socal.rr.com	1/11/2023 14:18	Room 6526, 1111 Constitution Ave NW Washington DC 20224 In regards: OMB Control No. 1545-2137 There is a problem with the submit a formal comment for proposed collection; requesting comments on form 8936, qualified plug-in electric drive motor vehicle credit and revenue procedure 2022-42. For SOME REASON the button did not allow the submittal of a comment. I feel that the all-electric vehicle credit should go to all electric vehicles like Tesla model Y. There must be a mistake because non-electric vehicles (plug in hybrids) that get no better than 30 miles range qualify for this rebate. This does nothing to promote electric vehicles which are better for our health on the road. Please reconsider to include Tesla’s all electric vehicles for inclusion of the rebate because the electrification our American private owned vehicles is the goal for a sustainable future which is supposed to be the true nature of this proposal. Please respond to discuss the matter further Sincerely, Matthew Matzkin MMATZKIN@socal.rr.com

Name	DateTimeReceived	Body.TextBody
Jon Schenck	1/11/2023 14:18	Andres, Please reconsider the vehicles that do and don't get the full $7,500 tax credit in the IRA. Specifically, All Tesla Model Y variants should be classified as SUVs and fall under for the $80,000 price limit category instead of the $55,000 price limit category. Also, 4-wheel vehicles with less than 100 miles of electric-only range should not qualify for any tax incentive. Hope this is read by someone who cares. Thanks, Jon
Meier	1/11/2023 14:26	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Gary Meier
David Smith	1/11/2023 14:38	I am concerned about the IRS's implementation of the IRA EV Tax credit, as it unfairly benefits hybrid and foreign-made EVs while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I support the goal of the credit to promote green transportation, but it's counterproductive and unfair to not include American-made EVs and fail to fully incentivize truly green transportation. I urge the IRS to follow the intention of the IRA bill, support domestic industries, and incentives sustainability, by including American-made pure electric vehicles in the tax credit. Here's a link to a petition with similar views: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit. Sincerely, David Smith
Gary Archer	1/11/2023 14:42	changes, just a slight weight increase) is an SUV Also, plug-in vehicles that are mostly combustion and have a small EV range get the credit, but one that is 100% electric and gets >300Miles of range does not qualify. Finally, this should be an EV only credit, I am very surprised that hybrid vehicles are included. Gary Archer garcher@mac.com
Yor Zephyr	1/11/2023 14:44	Please include the Tesla model Y, Volkswagen ID.4, Ford Mustang Mach-E, and Cadillac lyriq as SUVs. Because they are SUVs. Three are American cars, one is the most American made car. Please fallow NHTSA example and classify this autos as SUVs.

Name	DateTimeReceived	Body.TextBody
James J	1/11/2023 14:52	Subject: OMB Control No. 1545-2137 To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. The Department of Treasury decision to classify vehicles differently than the EPA, despite the text of the Inflation Reduction Act requiring it to do so, has increased consumer confusion about the EV tax credit. Vehicles in the same car line with the same chassis/body are classified differently based on individual trims or configurations. The IRS interpretation of the law reduces the number of North American made fully-electric vehicles that qualify for the tax credit, contradicting the spirit of the law. The classification decisions made by the Treasury are not consistent with either the letter or intent of the Inflation Reduction Act. This is a formal request for the Treasury to adjust course and make its SUV classification consistent with the EPA's Fuel Economy Labeling program. Thank you for your consideration James Jackson 1 Elizabeth George Dr. Mashantucket, CT 06338 CC: Congressman Joe Courtney 2449 Rayburn House Office Building Washington, DC 20515
Stephen Osborne	1/11/2023 14:58	Subject: OMB Control No. 1545-2137 To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Stephen P. Osborne
Richard Weeks	1/11/2023 15:24	This is in regards to the battery electric federal tax credit allowed under the Inflation Reduction Act. The arbitrary and illogical exclusion of some vehicles as per IRS rulings is blatantly contrary to the intent of the law. The law was explicitly passed to encourage the production and purchase of EV's manufactured in America (or one if its prescribed trading partners).. The fact that certain vehicles that are classified by the EPA as SUVs are arbitrarily not assigned to the SUV class, not on the basis of weight or form factor but on whether or not they have a third row of seats. And even this distinction is not uniformly applied.Some vehicles are denied the credit if they do not have a third row while others without the third row are allowed. For the purpose of complying with the intent of the law, and to produce the valuable effects of climate and economic security, the list of eligible vehicles for the tax credit should be expanded. Richard Weeks
Joshua Fox	1/11/2023 15:25	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater, Cadillac Lyricand Ford Mustang Mach-E. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that goal is being accomplished by provide tax benefits to vehicles that are not fully electric and are not built in the United States while denying those benefits to the very cars the bill purportedly supports. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Josh Fox

Name	DateTimeReceived	Body.TextBody
Amit Thakkar	1/11/2023 15:34	I am writing to request that you reconsider the classification of the Tesla Model Y 5 seat option as an SUV for the IRA tax credit cap of $80,000. The Model Y 5 seat option meets all the criteria to be considered an SUV. It is clearly an SUV, as it has the size and functionality of a traditional SUV, and is also categorized as such by the Environmental Protection Agency (EPA). Furthermore, the Model Y 5 seat option is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe that it deserves the full tax credit available to SUVs. I hope that you will take my request into consideration and reconsider the classification of the Model Y 5 seat option as an SUV. Thank you for your time and consideration. I understand that the decision to include a vehicle on the IRA tax credit list is a complex one, and I respect the thought and care that goes into making these decisions. However, | strongly believe that the Tesla Model Y 5 seater is a vehicle that deserves to be recognized for its efficiency, range, and overall quality. I would greatly appreciate it if you could consider adding it to the list. If the Model Y is not added to the list, I would be grateful if you could provide a reply explaining the decision and how it aligns with the IRA. Thank you for your time and consideration.
Alan Peterson	1/11/2023 15:48	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. The 2022 Tesla Model Y was rated the NUMBER ONE most made-in-america vehicle by Cars.com's American Made Index. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, AND to encourage American investment and success in batteries and EVs. Why give the credit to foreign car companies over Tesla??? Why give the credit to hybrids with very small batteries and terrible gas mileage (like some Jeep hybrid models)??? Tesla is a champion of American innovation, EV technology, battery technology and deserves our support. Supporting Tesla is supporting the USA. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Alan C Peterson MD
JunBGood Good	1/11/2023 15:50	The purpose of the EV Tax Credit is to promote EVs and wean us away from fossil fuels. Why your office thinks that a 20 mpg Jeep with 21 miles of plug-in range should get a tax credit and not the Tesla Model Y which has 330 mile of EV only range is beyond logic. You've either been bought by lobbyists or you're playing politics with a non-political government office. Frustrated taxpayer Texas
Fred Slininger	1/11/2023 15:50	I just need some clarification the new IRA EV rules. As I understand it A 2023 Tesla Model Y 5 seat vehicle will not qualify for the $7500 rebate because it is considered a car but the exact same vehicle with 7 seats will qualify as it is considered an SUV. I am considering purchasing this vehicle and I cannot understand what the reasoning is that I would not get the rebate if I ordered a 5 seat version Model Y but if I should go for the $3000 option of getting it with 7 seats it would qualify. Due to the extra weight this product would actually be less energy efficient. This hardly seems to follow the intent of the law. My wife is considering buying a Kia PHEV Sorento. This vehicle would not fit the specifications of a covered vehicle under the law due to it being manufactured in another country but if she leases the vehicle the lease company will qualify for the rebate. Is this true? Great but WTF? Fred Slininger Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Martin Bogomolni	1/11/2023 15:56	Dear IRS Reviewer, I am writing to express my disappointment, distrust, and frustration regarding the new tax incentive for EVs. The IRS directive on this issue excludes some of the most popular electric vehicles in the world such as the Model Y, the Volkswagen ID.4 and Rivian while including gasoline burning vehicles such as the 22mpg Jeep Wrangler Hybrid. This goes against both the spirit and letter of the intended law. As a US citizen and taxpayer, it is my belief that incentives such as these should promote the use of the most efficient and environmentally friendly vehicles. The inclusion of plug-in hybrids and the EXCLUSION of high efficiency SUV's such as noted above completely undermines the reason the incentive was created and calls into question the motivations behind the design of the interpretation of the law and the incentive. I strongly urge the IRS to reconsider the decision and ensure that the tax incentive is fairly applied to ALL electric vehicles, including the Tesla Model Y, Rivian, Volkswagen ID.4, BMW iX and other such vehicles. Sincerely, Martin Bogomolni
Eric V.	1/11/2023 16:07	The intent of the IRA EV Tax Credit was to encourage consumers to purchase electric vehicles to accelerate the transition to non-polluting transportation. The IRS's decision to classify the most popular BEV SUV, the Tesla Model Y, as a sedan simply because it has two rows of seats and is lower to the ground is ludicrous. And the fact that PHEVs, that have miniscule batteries and will operate using gasoline most of the time, will get the full $7,500 tax credit is also ludicrous. I know you can't change the fact that PHEVs qualify without congress changing the IRA, but at least follow the IRA instructions to use the EPA vehicle classification and properly classify these vehicles for the tax credit. Eric Vaterlaus
Kristi Curtis	1/11/2023 16:08	I am writing concerning the IRS decision to exclude certain vehicles from the SUV category based on weight configuration rather than use. For example the Tesla model Y 7 seater qualifies as an SUV whereas the 5 seater does not. In most consumer minds the number of seats would be irrelevant to its classification. I purchased my own model Y in 2021 and considered it an SUV because it has a hatchback, has AWD and road clearance greater than 5 inches. Weight was irrelevant. When deciding on your parameters please keep in mind consumer expectations as to what constitutes an SUV as well as the intention of the IRA which is to increase the adoption of electric vehicles made in America. The Tesla model Y (5 and 7 seater) is the best example of an electric SUV and should absolutely be included in all its configurations. Thank you for your time. Kristi Curtis
Sonny Tiet	1/11/2023 16:17	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Sonny T. Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> <https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-
Earle Jones	1/11/2023 16:39	The Tesla model Y SUV should be classified as an SUV and should receive the federal tax credit rebate. Additionally, this should be a point of sale discount instead of a rebate for all qualified vehicles. Apparently, the very efficient Tesla is not heavy enough to be classified as an SUV. Using weight as criteria for determination of vehicle class defeats the purpose of the rebate program. The US government is trying to encourage people to buy more efficient vehicles. Vehicles that use less fossil fuels. Penalizing Tesla and other manufacturers for building lighter vehicles is counter productive. A point of sale discount rather than a tax rebate would encourage more people to purchase these efficient vehicles because they will not have to wait for the end of tax season to be reimbursed. Particularly those that want to purchase closer to the beginning to the calendar year. Thank you, Earle Jones

Name	DateTimeReceived	Body.TextBody
Michael Jacobi	1/11/2023 16:49	as such, ineligible for full SUV subsidies. I find such policies unjustified, confusing, discriminating and counterproductive to the spirit of the Inflation Reduction Act. I am respectfully demanding IRS to review its policies and explain to the public how they arrive to such decision and why the company that undoubtedly leads the electrification of our transportation and energy sectors is discriminated against, while other companies that produce hybrids (a gas car with a tiny electric battery) get the full subsidy. Sincerely, Michael Jacobi, D.O.
Gordon Matthews	1/11/2023 16:52	Greetings. I was dismayed to learn of the IRS classifications of Electric Vehicles (EVs) in terms of the characterizations and which vehicles/models qualify for the recently enacted IRA EV incentives. First, including 'plug-in-hybrids' is a terrible oversight - and a mistake. These vehicles at best are capable of 20-30 miles of all-electric range. They are also unduly complex and a poor value to consumers. I submit they are counter to the intent of the Legislation to move the USA to a transportation future free of fossil fuels. Any incentive for these, if politically necessary, should be dramatically lower: <$1000. Second, the differentiation of 'truck SUVs' and 'car SUVs' is highly subjective, at best. We should be encouraging citizens to invest in 'Car SUVs' over 'Truck SUVs'. I single 'Hummer' requires enough Li-Ion Batteries to equipment 5-8 'regular' cars. Likewise, a Cadillac Lyriq provides the same value to National priorities as any other fully electric vehicle. May I suggest your 'means testing' criteria already will disqualify most potnetial Cadillac buyers, anyway. The fact your Rating incentives are more favorable to the Ford Escape Plug-in Hybrid than to the Ford Mustang Mach-E is both counter-productive - and wrong! In short, I recommend: 1. Do not include 'plug-in hybrids' 2. Treat all fully-electric vehicles the same. Sincerely, -Gordon Matthews, PE 8901 Mt. Lassen Avenue
Costas Flouras	1/11/2023 17:10	I am writing today to ask that the Tesla Model Y 5-seat variant be included in the federal rebate program and classified as an SUV and be subject to the $80,000 MSRP limit. Thank you, Costas Flouras -- Costas Flouras Project Manager [https://ci3.googleusercontent.com/mail-sig/AIorK4xUlHzS5u1BpnAutgrqQpHN8WXyd3vKty5YbFH0NWfwe7kBGYQG4f5LSxRiQ-cwU3TyVFouJEc] 985 Northern Boulevard Manhasset, NY 11030 516.365.4434 (Main) 347.921.1773 (Mobile) 516.365.6285 (Fax) costas@htoli.com<mailto:costas@htoli.com> http://www.htoli.com<http://www.htoli.com/>
Brian Thorstad	1/11/2023 17:13	I'm writing to express concern with how the Inflation Reduction Act is being interpreted with regard to EVs. The purpose of the legislation was to incentivise high mileage electric vehicles primarily built in north america. For years the EPA and NTSA have ruled that a Tesla Model Y (and a number of other manufacturer' vehicles) are SUVs. Yet, the current interpretation excludes these because they are efficient enough to not need to be so heavy. This is NOT the incentive that Congress was after! Note the following table. A number of inefficient hybrid vehicles, which will consume tons of gas, qualify, but the tesla, with HUGE MPGe, does not. [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] The current interpretation differs from past interpretations, and is providing the WRONG incentive (namely by heavy inefficient vehicles). Please reconsider. A number of high efficiency vehicles, including the Tesla model Y, should not be excluded. Thank you, Brian Thorstad 919-522-3552
Jade Fischer	1/11/2023 17:23	Dear Sir, Please do the right thing to use the new laws as it was intended. This law was intended to give incentives to buy cars that are better for our health and sustainability and bring home more production to the united states. Obviously you are controlled by big gas by removing the tax credit for suvs that aren't heavy enough. Actions like this is why the US is losing against other countries in this world. Be part of the solution not the problem. Jade Fischer

Name	DateTimeReceived	Body.TextBody
Michael Briscoe	1/11/2023 17:38	Please reconsider your interpretation of SUV for the IRA. My Tesla model Y LR 5 seat is the best SUV I have ever owned. Spacious, efficient, and saves me lots of money. This is the exact type of car the IRA was meant to help encourage the purchase of. By changing your weight limit on SUV definition you can help encourage the purchase of the most American, environmentally responsible car available. Thank you, Michae Briscoe Briscoemm@yahoo.com 6702 S Leyden Ct Centennial CO 80112.
Rayhawk, Joseph	1/11/2023 17:42	Please reclassify the Tesla Model Y 5-seaters as SUV. Also, please reconsider not allowing various hybrids from being eligible for $7500 from the citizens of the USA. The current situation with respect to both respects does not appear to be consistent with the letter or the spirit of the I.R.A. In fact, the current situation will be counter-productive. Thanks for your consideration. Joseph Rayhawk 1542 Tara Ct Forest Grove, OTR 97116
Jon Fleming	1/11/2023 18:03	The Tesla Model Y is an SUV made in America. It should be eligible for the EV tax credit. If it will not be eligible could you please explain why? Jon Fleming
Save Fanita	1/11/2023 18:26	We are experiencing a planetary crisis of accelerating extreme weather events perpetuated by fossil fuel consumption. The “IRA” is intended to address the crisis, however the current rules published are contrary to the law’s essential purpose of climate action. Please make the following changes because current/proposed IRS classifications penalize full Battery Electric Vehicle (BEV) SUVs efficiency relevant to heavier less efficient plug-in hybrid SUVs: 1. Make sure the $80,000 SUV price ceiling is applied consistently for all manufacturers, (ie., recognize and reclassify the 5-seat Tesla Model Y, Ford Mustang MachE 4-WD as SUVs eligible for the $80,000 purchase price ceiling. 2. Consider IRS reclassification of the EPA Classified Small Sport Utility Vehicle 2-WD Battery Electric Vehicle models to qualify for the $80,000 purchase price ceiling. These 2-WD models are the Cadillac Lyric and Volkswagen ID.4. 3. Eliminate the credit for plug-in hybrids. The credit delays the transition needed to full Battery Electric Vehicles (BEVs) by perpetuating investment in fossil fuel burning technology responsible for the crisis. Allowing vehicles such as the Jeep Cherokee 4xe, BMW X5, Audi Q5 and Ford Escape Plug-in Hybrid to qualify for the $80k price ceiling while excluding similar BEVs classified by the EPA as SUVs contradicts the efficiency the credit is intended to incentivize. CleanTechnica concludes: “The classification decisions made by the Treasury are not consistent with either the letter or the in intent of the Inflation Reduction Act, are unfair to full battery electric vehicles, and are confusing for consumers.” Thank you for considering my comments, /s/ Van Collinsowrth References:
Karl Miller	1/11/2023 19:05	I am writing in regards to the request for comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. I hereby urge the IRS to make its sport utility vehicle (SUV) classification consistent with the Environmental Protection Agency’s (EPA) Fuel Economy Labeling program, as per 40 CFR 600.315-08. Currently the IRS is using an SUV classification that is consistent with the Department of Transportation’s and NHTSA’s CAFE standards for SUV classification, as per 40 CFR 600.002 and 49 CFR 523.5. The Inflation Reduction Act text specifically orders the Secretary of the Treasury to determine vehicle classifications “using criteria similar to that employed by the EPA and the Department of the Energy to determine size and class of vehicles,” which would be 40 CFR 600.315-08. By choosing to following CAFE standards, the IRS is disadvantaging the adoption of fully battery electric vehicles, which have lower life-time carbon emissions and greater efficiency, while benefiting hybrid electric vehicles, which are less efficient and have greater lifetime carbon emissions compared to fully battery electric vehicles. I urge the IRS to correct this bureaucratic error and conform to both the letter and the spirit of the text of the Inflation Reduction Act. Thank you, Karl Miller 1503 1st St SW Washington DC 20024

Name	DateTimeReceived	Body.TextBody
Chris Leslie	1/11/2023 19:06	The EV tax credit table is a confusing mess because of the arbitrary/contradictory distinctions between sedans vs. SUVs. ALL Tesla Model Y's should be classified as SUV ($80k cap) as should the Ford Mach-E. Probably the Bolt EUV and Cadilac Lyric as well. It makes no sense for vehicles bigger yet more environmentally friendly than the Ford Escape Hybrid (37 mile EV range) to be classified lower! It would also be great to include an exception for driver assistance and safety feature add-ons from the cap, especially the lower cap. The law was intended to encourage EV adoption and the current table does not do an adequate job of that. If any vehicles should be arbitrarily put at the lower cap it is hybrid drivetrains--not full Battery Electric Vehicles with over 250 miles of range. Christopher Leslie Microsoft Certified Systems Administrator http://www.linkedin.com/in/christopherleslie
Ken Buzzard	1/11/2023 19:10	(IRA) definitions for SUVs to bring it into alignment with the definitions provided by the Environmental Protection Agency (EPA). Treasury's decision to classify vehicles differently than the EPA, despite the text of the Inflation Reduction Act (IRA) prohibiting Treasury from doing so, has stirred controversy among automakers and EV enthusiasts alike. The move seems to increase consumer confusion, as if the EV tax credit was not confusing enough already. Vehicles in the same car line with the same chassis and body are classified differently based on individual trims or configurations. The IRS interpretation of the law reduces the number of electric vehicles that qualify for the tax credit, disfavors full Battery Electric Vehicles (BEVs) and Tesla especially, which would result in reduced environmental benefits. It also snubs the most popular EVS from the higher SUV price cap: any 5-seat Tesla Model Y, the Ford Mustang Mach-E and Rear Wheel Drive versions of the VW ID-4. All of these vehicles are full BEVs. Meanwhile, Treasury's bizarre interpretation of the IRA allows hybrid vehicles such as the Jeep Wrangler - which only gets 21 miles of electric range and otherwise sports only 22 mpg - to receive the full IRA credit, encouraging consumers to purchase vehicles that are more damaging to the environment than a disallowed full BEV. This makes no sense. These classification decisions made by Treasury are not consistent with either the letter or intent of the Inflation Reduction Act, are unfair to full BEVs, and are confusing for consumers. As a taxpayer and a concerned citizen, I believe that incentives should be directed toward promoting the use of the most efficient and environmentally-friendly vehicles. This, I believe, is and was always the intent of the IRA, and Treasury's interpretation is clearly inconsistent with this intent. The inclusion of a vehicle with such low fuel efficiency as the Jeep Wrangler undermines the purpose of the incentive and calls into question Treasury's intent. I encourage Treasury to correct this mistake and to ensure that the tax incentive is fairly applied to all electric vehicles, including the Tesla Model Y and Ford Mustang Mach-E.
steve@infrawear.com	1/11/2023 19:19	Mr. Garcia, I find it absolutely ludicrous that a gas burning, non-American made, hybrid jeep that has 21 miles of electric range gets a tax credit of $7500, yet a specified American made Model Y Tesla (or any other Tesla for that matter) which is 100% electric does not qualify. How does this make any sense whatsoever? I would love to hear a logical non-bias response to this conundrum. Thank you, Steve Steve Silver
David Nelson	1/11/2023 20:20	Hi IRS, The way this tax rebate is structured is terrible. Why does an actual EV, like the Tesla Model Y with 5 seats, not qualify while arguably 95% non-EV cars like the jeep wrangler hybrid plugin do? Is it to prop up traditional automakers? Please fix this. This is wrong and it is not how I want my tax dollars being spent. Thank you,
lncaylor@netzero.net	1/11/2023 20:20	I was wondering why a Tesla Model Y 5 passenger SUV fully electric and made in the USA is not eligible for the $7,500 rebate that other 5 passenger SUVs are eligible for. Why does the other federal agencies classify this vehicle as a SUV and you don't?
Randy Ficker	1/11/2023 20:30	The Tesla Model Y should qualify for the EV tax credit. Gas-guzzling hybrids should NOT qualify for the EV tax credit. The tax credit is supposed to promote environmentally-friendly options made in the USA, and therefore those should be the primary factors in deciding which vehicles qualify. Hybrids still run on gas.

Name	DateTimeReceived	Body.TextBody
Aaron Bounds	1/11/2023 20:44	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. Remove all incentives for hybrid vehicles. They are a waste of time and effort, and only lead to delay in the transition of our transportation fleet to full BEVs. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Aaron Bounds 9312 Nationwide St NW Albuquerque NM 87114
Matthew Hart	1/11/2023 20:49	by the Cadillac Lyriq. I take the XT5 offroad (something I would never do in a sedan) and I drive the car in the snow without chains (something I have only done with my truck and never with a sedan). I am expecting to take the Lyriq off road and I am expecting to drive it in the snow just as I do now with my XT5 which is considered an SUV. Additionally I am considering buying the Tesla Model Y which again I would expect to take off road and expect to drive in the snow things I only do in an SUV or Truck. I would never take a Tesla Model 3 offroad or drive it in the snow. Being that EV's are a new category of vehicle I do think the definition of sedan, SUV and Truck need to be updatable with the new technology. Sticking to standards that were set a long time ago for ICE (Internal combustion engines) cars, SUV's and Trucks will hurt the adoption of EV's which is one of the goals of the IRA. Thank you for your time. Matthew Matthew M. Hart Attorney at Law Law Offices of Matthew Hart 3432 Hillcrest Ave., Suite 125, Antioch, CA 94531 T: 925-754-2000 www.MatthewHartLaw.com<http://www.matthewhartlaw.com/> Certified Specialist, Estate Planning, Trust and Probate Law, State Bar of California, California Board of Legal Specialization
Samuel Hernandez	1/11/2023 20:57	Dear representative, First of all, thank you in advance for taking the time to read my email. Second, please remember that it does not matter if we are republicans, democrats, or independent, as long as we are humans we live on planet earth. Just last week, in January, temperatures in Boston reached 64 degrees, in the middle of the Winter! The EV tax bill could be one of the first powerful steps towards finally doing something for the world before it is too late. To accomplish this, we need to really make this bill work for the goal it was meant to: Benefit the environment, while also incentivizing the American economy. I think the part that needs the most correction is the fact that hybrids are included in the bill. Manufacturers are just throwing in a tiny battery to allow consumers to get the discount. This is not beneficial for the environment and it goes against the original purpose of the bill. There MUST be a minimum battery required to be eligible for the tax credit. This number needs to be large enough to at least achieve a certain MPGe to actually benefit the environment. Or even better, remove hybrids completely and push manufacturers the pick up the pace and go fully electric. It should be a shame to the US that Norway, Costa Rica, or even China, are beating us in the way of electrification. It is time to wake up and catch up! Additionally, the rules for the 50k vs 80k cap need to be fair. Why would they be done based on weight? It should be done by cargo capacity or size. I am not a Tesla fan but this weight rule seems to be a direct attack on the Tesla Model Y. Why get in the way of the best-selling EV in the US? We need to recognize Tesla is the most American car manufacturer, and they are solely responsible for pushing the EV industry ahead, let us join that mission, not stand in the way! Please help us make this right and let us have a greener future. Sincerely,
David Wei	1/11/2023 21:13	Hi. Please allow Tesla Model Y Performance 5 seaters to receive the $7500 tax credit. Thank you. David Wei

Name	DateTimeReceived	Body.TextBody
David Goodrie	1/11/2023 21:19	To Whom it may concern, It's my understanding that the 2023 Cadillac Lyriq AWD is not classified as a SUV but as a sedan. The 2023 Cadillac Lyriq AWD is as much as a SUV is my existing 2017 Cadillac XT5 AWD. Please reconsider the classifying the 2023 Cadillac Lyriq AWD as a SUV. Thanks you for your consideration. David Goodrie Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
David Goodrie	1/11/2023 21:26	To Whom It May Concern: It is my understanding that the Federal Government; Treasury Department and the IRS has the 2023 Cadillac Lyriq classified as a sedan and not a SUV. The 2023 Cadillac Lyriq is as much as a SUV as my 2017 Cadillac XT5. Please reconsider reclassifying the 2023 Cadillac Lyriq to a SUV. Thank you for your consideration. David Goodrie 3600 Black Oaks Lane Plymouth, MN 55446 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Errol Plata	1/11/2023 21:33	[X] The IRS does use weight<https://www.irs.gov/publications/p946#en_US_2020_publink1000107426> to determine if a truck or SUV is eligible for certain business deductions, but that isn't applying here. If the IRS were to use those weight specifications for the clean vehicle tax incentive eligibility, then many cars (including Model Y) would not reach the 6,000 gross vehicle weight rating to be classed as an SUV. Tesla specifies the Model Y has a curb weight of about 4,403 pounds<https://www.tesla.com/ownersmanual/modely/en_cn/GUID-E47C4A6D-528E-419C-8C57-FD3864644C34.html>. It's not clear what the IRS is doing to categorize vehicle classes for the tax incentive, and even automakers are telling experts it doesn't make sense. "None can explain how IRS came up with this seemingly random list," Guidehouse Insights principal analyst Sam Abuelsamid emailed The Verge. "Their understanding is that the car/SUV classification should be based on the EPA certification classification." But the IRS does not appear to be using the EPA's data. The seven-seater Model Y jumps to the applicable MSRP limit of $85,000, which makes those versions eligible for the tax incentive. The seven-seat option adds $3,000 to the Model Y Long Range's price but cannot currently be configured with Model Y Performance trims — making those ineligible as well. There are other curiosities that fall on the IRS list of clean vehicles. For example, several versions of the Ford Mustang Mach-E aren't eligible due to being given a $55,000 cap, while the slightly smaller Ford Escape Plug-in hybrid gets the $85,000 limit. Abuelsamid also points out that the Lincoln Corsair Grand Touring, which uses the same body as the Escape, falls under the $55,000 group instead. It would seem that Tesla and other manufacturers will have to make some changes to fall in line with the new clean vehicle qualifications, should it stick. The agency did open a public request for comment<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle> on the matter, which will close on February 28th. It could be tough for Tesla specifically if the IRS leaned into other federal specifications<https://www.ecfr.gov/current/title-49/subtitle-B/chapter-
leonardo cawit	1/11/2023 21:51	Hello, I'm interested in buying model Y only. Not sure why it shouldn't qualify but in my mind it should because not only it's pure electric car but the safest. Let be fair to all car maker player and let the market decide what car they want to buy and drive. Thank you. Leo. Sent from my iPhone
charles taylor	1/11/2023 22:13	the SUV classification so Tesla Model Y is included. The fuel efficiency equivalent is approximately six times more than that of plug in hybrids that do qualify. Here is a link to a petition that has been signed by tens of thousands of Americans that feel the same way I do. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank You, Charles Taylor
David Wilson	1/11/2023 22:23	I am concerned Tesla Model Y is not included in incentive program when other comparable vehicle are included. I was under impression incentive program was to promote "build in America", there isn't any other vehicle (approved on IRS list or not) which can be more "Build in America" than Tesla vehicles. Hybrid Vehicles considered over BEV also goes against what I understood incentive program was promoting our "green" future. Please take all feedback received in writing and communication in public domain when reviewing this program. Thank You David Wilson

Name	DateTimeReceived	Body.TextBody
kwhjr0818@gmail.com	1/11/2023 22:26	Andres Garcia, I understand the IRS has invited the public to comment on the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I am requesting that the IRS reconsider their position and allow all variants of the Model Y to qualify for the tax credit. I have read that certain variants of Tesla's Model Y may not qualify for the $7,500 federal EV tax credit based on the IRS's latest guidelines. Apparently, the IRS does not consider the five-seat version as an SUV. As such, it will not qualify for the tax credits. However, the seven-seat version (which is a near identical vehicle) will be considered as an SUV. There seems to be inconsistencies in which vehicles are considered SUVs. Many five-seat PHEVs (offered by other manufactures) are considered SUV's. What is curious is the EPA classifies all variants of the Tesla Model Y as an SUV, and found it to be the most efficient SUV ever. Why does the IRS have their own classification? I ask that the IRS reconsider their stance and allow for all variants of the Model Y to qualify for the tax credit, which will accelerate the reduction of carbon emissions. Regards, Ken Horton 203.979.6357
David Nichols	1/11/2023 22:41	Good Day, The Tesla Model Y should be considered an SUV and qualify for the $80,000 limit for the EV tax credit. DO YOUR JOB and represent the people of the United States. Tesla's rank in the top of the list for the most American made vehicles and among the safest on the road. Use MY taxpayer money the right way and implement the law as intended, supporting American made EV's. Quit playing politics with MY money and do the right thing.
chris.hipskind@whitesalmonschool	1/11/2023 22:48	Hi Andres, I was wondering why the IRS isn't including the Tesla Model Y Long range for an EV tax credit? OMB Control No. 1545-2237 Seems to me the government would encourage citizens to purchase the most efficient vehicles. The ones that are included are terribly inefficient by all reasonable comparisons. Can you tell me which person is in charge of making these decisions? Thank you! Sent from my iPhone
Don Howson	1/11/2023 23:19	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Don Howson -- [cid:part1.W8elhYwB.A5XH8vuh@yahoo.com]
Ronald Gouge	1/12/2023 0:01	I did not order a Cadillac LYRIQ because I thought I would be getting a federal stimulus. I ordered a Cadillac LYRIQ because I see it as an SUV. In my humble opinion it is an SUV. Regards, Ronald E. Gouge

Name	DateTimeReceived	Body.TextBody
Kyle Reichert	1/12/2023 0:07	I am writing to express my disappointment regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options and is poor use of taxpayers money. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to focus on including American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time and be more responsible with taxpayers money. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Respectfully, Kyle Reichert
CHRIS MINSHALL	1/12/2023 0:32	Please make all variants of the 5-seat Tesla Model Y qualify for the $80000 EV tax credit classification. The fact that this request is even necessary from the public should indicate you guys made a HUGE MISTAKE with how this law has been interpreted and what vehicles it’s intended to benefit. It’s not a plug-in hybrid tax credit its an EV tax credit and the fact you have basically disqualified the most obviously qualified EV SUV on the market (the Tesla Model Y except in its most low volume option of 7 seats) is nothing short of a travesty. Thanks, Chris Minshall Sent from my iPad
Gmail	1/12/2023 0:38	Hello, I have recently been made aware of a glaring omissions for one of the most popular battery electric vehicles Tesla model Y due to it not being classified as an SUV thereby eliminating it from the tax as it’s currently over the $55,000 allotment. Meanwhile other vehicle that’s have smaller batteries and still gas engines are receiving the rebate while they are doing less to help our environment and the acceleration of all electric vehicles on the roadway. This is doing a huge disservice to the customers of the vehicles, the environment, and the health and safety of our children. Please reconsider this, so we can maximize the sale of BEV to continue to reduce our dependence on fossil fuels and continue to reduce the CO2 emissions that we release into the environment. Respectfully, Andrew Becker
Lee L	1/12/2023 2:36	Dear manager, Happy New Year. I would like to imput my comment on Tesla Model Y rebate. It should be classified as SUV and qualify for the rebate. Please refer to the attached comparison. Thank you! Best Regards. LL
michael absher	1/12/2023 3:05	I left a small “truck” (ford Maverick) for a Model Y due to the Y having far more “truck” like ability’s. AWD, can tow, can get around the property. How is it not a SUV? Ya’ll should really follow the law, not what your pollical bias says. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Charley Lee	1/12/2023 3:07	Hi, I’m a prospective buyer of an EV for 2023. I do believe you are misclassifying Tesla Model Y with 5 seats. These SUVs shouldn’t be classified as a car when they clearly are a crossover style SUV. Please reconsider the classification, or I likely will not buy any EV in 2023 as this was the car I was looking to get. Thanks,

Name	DateTimeReceived	Body.TextBody
William Karl Jakola	1/12/2023 4:32	Dear IRS, Please include Tesla Model Y as an SUV for the tax credit. Tesla Model Y is clearly an SUV and a fully electric vehicle. Title: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). Sincerely, William K. Jakola -- William (Bill) Jakola 678-925-7463 “Baltimore Rising”
Ben Lai	1/12/2023 4:42	I think you should encourage all evs with the rebate. I.e. include Tesla vehicles. * <https://en.m.wikipedia.org/wiki/Main_Page> * <https://en.m.wikipedia.org/wiki/Special:Random> * <https://en.m.wikipedia.org/wiki/Special:Nearby> * <https://en.m.wikipedia.org/w/index.php?title=Special:UserLogin&returnto=Tesla%2C+Inc.> * <https://en.m.wikipedia.org/w/index.php?title=Special:MobileOptions&returnto=Tesla%2C+Inc.> * <https://donate.wikimedia.org/wiki/Special:FundraiserRedirector?utm_source=donate&utm_medium=sidebar&utm_campaign=C13_en.wikipedia.org&uselang=en&utm_key=minerva> * <https://en.m.wikipedia.org/wiki/Wikipedia:About> * <https://en.m.wikipedia.org/wiki/Wikipedia:General_disclaimer> <https://en.m.wikipedia.org/wiki/Main_Page> <https://en.m.wikipedia.org/wiki/Main_Page> Tesla, Inc. Article<https://en.m.wikipedia.org/wiki/Tesla,_Inc.> Talk<https://en.m.wikipedia.org/wiki/Talk:Tesla,_Inc.> * Language<https://en.m.wikipedia.org/wiki/Special:MobileLanguages/Tesla,_Inc.> * Watch<https://en.m.wikipedia.org/w/index.php?title=Special:UserLogin&returnto=Tesla%2C+Inc.>
Brent Taylor	1/12/2023 5:26	Hi there I am upset that you are not including some of Tesla’s models (especially the model Y)in the EV tax credit. Many hybrid vehicles, with terrible gas mileage and minimal EV range (like 30 miles) somehow get the full EV tax rebate, when they are not even true EV’s. Hybrid vehicles should not get any rebates. Pure electric should be the only vehicles that qualify and Tesla as the most American made (and most popular ev’s) should qualify for the full $7500 EV tax rebate. Do the right thing and include Tesla Model Y for the full $7500 rebate. Thank you, Michael Smith
Jon Decker	1/12/2023 6:38	To whom it may concern; As a taxpayer, I'm not happy at all about the inconsistencies that the IRS has shown in the classification of vehicles for the Inflation Reduction Act EV Tax Credit. For reasons that appear to be deliberate and corrupt, the 5 seat variant of the Tesla Model Y was not classified as an SUV while similar sized 5 seat vehicles were. Nearly every single other regulatory agency classifies the 5 seat Model Y as an SUV, but the IRS decided this is a passenger vehicle with a lower maximum price. This needs fixed! The government (and the IRS specifically) has no business trying to manipulate markets. I consider this a deceitful and deliberate act by the IRS and I'm asking for this to be rectified. Thank you, Jonathan Decker
Jim OConnell	1/12/2023 6:53	Hello I feel that the SUV classification should be based on the Gross Vehicle Weight of 6,000 pounds or greater as used by the EPA. Different agencies of the US Government having different definitions is at best confusing and should be standard across the government Thanks Jim
John Hammond	1/12/2023 7:07	I urge you to revise your ruling that the Lyriq is not a SUV. When I submitted my order last year, it was classified as a SUV by both the EPA and the manufacturer. Now I'm reconsidering whether to accept delivery. Surely the intent of the legislation wasn't to discourage EV sales.

Name	DateTimeReceived	Body.TextBody
Ann Birner	1/12/2023 7:10	Thank you for soliciting comments on the decision to classify the Lyriq as a “non-SUV” and thus ineligible for the EV tax rebate based on sticker price. After many years of driving AWD Volvos, the recent legislation motivated me to consider supporting American manufacturing and workers. As I began my search on line, I always specified “SUV” and found the Lyriq consistently described as such. This was not only by the manufacturer but by experts in the field. Being no expert myself, I trusted the categorization of such individuals as engineers, mechanics, and specialized auto journalists reviewing this and other SUVs. Not once in many hours of on-line research did I find any question regarding this model’s status as an SUV. It was consistently described and categorized as an SUV until the announcement of a few days ago regarding the IRS decision. To my mind, the availability of AWD should seal its status. I live in New England and would not have considered a purchase otherwise. Perhaps your decision could make that distinction in all fairness. Thank you again for your consideration. Ann Birner Portsmouth NH
james Lavecchia	1/12/2023 7:48	The intent of the Build Back Better act was to speed up the transition to fully electric cars and SUVs. The IRS requirements for a SUV $7,500 tax credit must weight over 6,000 LBS or have 7 seats is just wrong. Stop wasting MY tax dollars giving this credit to Hybrids that use gas at the rate of 20 MPG. and give tax credit to Tesla Model Y. This credit is meant to speed up transition to All ELECTRIC CARS and SUVS. Please change Tesla Model 5 seat all wheel drive SUV from Other to SUV. This Tesla model gets 330 miles in range using no gas. This seems to be politicly motivated by lobbyists who made up CAFE standards for years. Thank you in advance Tax payer and owner of a 2022 Tesla Model Y the safest SUV on the road. Mine was built in California by American workers and is worth of the tax credit. James P Lavecchia
Mark Mcdougal	1/12/2023 8:07	The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made, pure EV car does not. Hybrids should NOT receive the tax credit. Tesla model Y SHOULD receive the tax credit. Mark Mcdougal 110 E. 20th st. N. Newton, Iowa 50208 909-519-8920
bert corley	1/12/2023 8:11	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, We would appreciate the consideration of inclusion of the Tesla Model Y Five-Seater in the list of Qualified Plug-in Electric Vehicles for the Inflation Reduction Act Tax Credit with a maximum limit of $80,000. This highly popular family SUV is currently disqualified based on old-style measures for SUVs, which are contrary to the efficiency of the vehicle and against consumers’ interests. Your consideration of this matter is highly valued. V/r, Bert Corley 135 Back Farm Road Clarksville NH 03592

Name	DateTimeReceived	Body.TextBody
Burt Proctor	1/12/2023 8:40	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by me and tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?signed=true Thank you for considering my concerns. Sincerely, Burt Proctor
Juston Cheney	1/12/2023 8:42	So I know there are reasons, not just finger in the wind decisions on what cars qualify for the $7,500 tax credit for the EV situation. I read all about it on your website and it seems.....interesting. My understanding is that the bill was made to encourage EV adoption, and specifically for those made in America. I think it is baffling that the Model Y, the number 1 selling EV in the USA, is excluded from the tax credit. It also was the #1 for 2022 on "American-made index." American Made Index - Most American Cars 2022 | Cars.com<https://www.cars.com/american-made-index/> I'm not just saying, "hey, how come this random electric car doesn't get the tax credit and those ones do?" The point of specifying price points in the bill is to stop extreme luxury vehicles from getting the tax credit, because those are low volume vehicles that won't make much of a difference in the long run and the people buying them are going to purchase them without the tax credit incentive. The Model Y is a great vehicle that is mass production, that is making a huge difference, and that MANY more would buy if they could get the tax credit for it. This car has many huge innovations, providing American jobs, is safe, is popular and loved, and is being excluded from the Act that's "supposed" to be promoting American made EV's. There isn't a more American made EV than the Tesla Model Y. What the act is doing if it doesn't include the Tesla Model Y is disincentivize buying the most American made EV, and instead incentives cars like Jeeps....which even with their tiny battery and electric motor have worse gas milage than my 14 year old SUV. So instead of subsidizing EVs, we are subsidizing gas cars with tiny batteries that aren't making a difference. Please figure out how to include the Tesla Model Y.....and probably the Mustang Mach E also. I know it's made in Mexico.
William Clabough	1/12/2023 8:45	Hello, Other government agency’s consider the Tesla Model Y as an SUV which would get the full credit at the SUV/Truck income target. I was considering using one to tow my boat for my business because its an SUV and not a typical sedan. I have been in one and it does feel like a full blown SUV with way more power than a normal SUV. It does not look like a traditional SUV due to aerodynamic purposes. Electric vehicles are more efficient the less wind resistance they have. This includes trying to reduce the weight of the vehicle. Please reconsider the classification of this vehicle! Thank you Captain William Clabough (865) 690-5144 https://www.FishingwithBIlly.com P Please consider the environment before printing this email.
Jordan Christiansen	1/12/2023 8:48	Dear Andres Garcia, Hello Mr. Garcia, I hope this message finds you well in this new year. I'm writing to you on behalf of myself and my fiance, and I'm sure many others who feel the same way. We are very passionate about the environment and clean energy, and we noticed some strange disparities in what vehicles get the $7,500 tax credit based on whether or not they are qualifying SUVs. We noticed that a hybrid jeep with 21 miles of electric range got the full credit, while the Model Y electric only SUV with over 300 miles of range gets $0 in credit, and I believe the volkswagen id.4 is in the same boat. We find that what qualifies as an SUV to be confusing and needlessly inefficient especially having a lower bound for weight limit, basically saying that SUVs need to be big and heavy, when a lighter vehicle is much better for the environment and our tax dollars due to less road damage. This legislation was primarily to address our impact on the planet, and disincentivizing much more energy efficient vehicles seems to me to be the wrong approach. I believe the list of qualifying SUVs should change to include vehicles such as the Model Y and VW ID.4, and the fact that those vehicles aren't on there already strikes me as very odd. Sincerely, Jordan Christiansen,

Name	DateTimeReceived	Body.TextBody
Michael Pedersen	1/12/2023 9:13	Dear IRS, I am writing to you today to discuss the proposed tax incentive for electric vehicles and the need to update the classification of vehicles in order to encourage the adoption of true electric cars in the United States. As you know, the electric vehicle industry is rapidly growing. This growth has created an opportunity to bring battery manufacturing back to the United States while also reducing pollution in our cities and cutting down on the cost of maintenance for citizens. This is why we must change the classifications of vehicles that are eligible for the full 7500 dollar credit. The most popular selling electric car, the Tesla Model Y, should be elligible for this credit. Hybrids which have minimal environmental benefit should not be elligible for the full credit, as they get only 20 mpg and some eligible models get only 21 miles of electric range total. We have an opportunity to create a better environment for all citizens and to promote the growth of the electric vehicle industry in the United States. Please consider updating the classifications of vehicles that are elligible for the full 7500 dollar credit to encourage the adoption of true electric cars, which will have a much greater environmental benefit than the hybrids currently receiving the full credit. Thank you for your consideration. Sincerely, Michael Pederson Discovery Sound Technology Mobile: 919-533-9665 Email: michaelp@discoverdst.com<http://www.discoverdst.com/> Web: www.discoverdst.com<http://www.discoverdst.com/>
William Blair	1/12/2023 10:14	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. You have to know that there are simple work arounds so all you are doing is creating an inconvenience for Tesla customers. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, William Blair
Marty Larsen	1/12/2023 11:01	To whom it may concern: I believe we accidentally messed up the EV incentive bill. In looking at the bill I can see that certain vehicles that should not be part of the incentive because the sale of the vehicle does not support the objectives of the bill, for example: The German Audi hybrid / 22 EV miles / made in Mexico – this does nothing for the USA, energy independence or any of the other goals and objectives of the incentive bill. Example of a car that does meet ALL the goals and objectives but does not qualify is a Tesla Model Y, likely to be the bestselling car in America in 2023. American made / 330 EV miles and is not a useless hybrid. Who thinks this is good for our country (please let me know) Who does not think this makes taxpayers feel our dollars are wasted yet again due to lack of common sense at the our leadership levels. Please try and help make this bill what it was meant to be. Good for all of us! Thanks, Marty Larsen
Mital Gandhi	1/12/2023 11:17	To Whom It May Concern: I write today to ask that the guidelines for inclusion for the $7,500 credit also include Tesla Y 5 seater models. I was amazed to hear that government bureaucrats came up with the conclusion to include 7 seater models but not the 5 seater models. These same folks have taken direction to include vehicles not made in the USA (which was the original intent of the legislation) by including vehicles leased by the consumer. If the IRS continues to allow for 7 seater models to be included but not 5 seater models and in fact encourages vehicle manufacturers to increase the weight of their vehicles it would not be a smart move for the United States or the intent of this legislation. I urge you to include regular Tesla Y models as an SUV when the rules are finalized in March of this year. Thank you, Mital Gandhi 43913 Loganwood Ct, Ashburn, VA 20147 (202) 486-1000

Name	DateTimeReceived	Body.TextBody
Dennis Martini	1/12/2023 11:20	January 12, 2023 Andrea Garcia, The Tax Credits as written are discriminatory and should be revised to include vehicles which are not only made in America but contain more American parts than other vehicles which you have earmarked for credits. Tesla, the most technologically car advanced company with regard to electric vehicles, and a leader around the world is somehow left off the list yet it has characteristics which promote clean energy more than any other vehicle.To provide credits to a plug in hybrid is absolutely ridiculous. It is well known and established that plug in hybrid users rarely obtain electric charging because they don't have to. They run on dirty fossil fuels like petroleum. Surveys report less than 9% ever charge their car. Tesla is a leader in total electric vehicle production paving the way as an example to stop climate emergency facing the world. Hybrids are dirty, pollute the air and contribute to climate change. While a hybrid gets very low mpg in comparison to a BEV, like 25 mpg or so while the Tesla Model Y gets over 120 mpg equivalency. It appears to be politically motivated as they area targeted to impair, attack and undermine their success. Just like the Biden Admin. has done. They are ignored like they don't exist. Yet they are the leaders internationally. Give them some respect they deserve. Provide a full $7,500 tax credit for the Model Y. Repeal any credits for plug-in hybrids. Thank you Dennis Martini 32950 Brookside Circle Livonia, MI 48152
Melissa & Ethan Dexter	1/12/2023 11:27	I would like to voice my opinion that the inflation reduction act, specifically about the EV tax credit, is meant to get more EVS on the road. I strongly encourage you to make it very easy for anyone to understand that an electric vehicle is eligible for the credit. If anything, pure electric vehicles should be prioritized over battery plug-in hybrids. You have probably seen the comments that a Jeep with a plug-in battery and a gas engine gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. A Tesla Model Y is electric only and gets 113 MPEe. It has 330 miles of range. But as a 5 seat configuration does not qualify for the tax credit. This does not make sense in the spirit of the EV tax credit and what it is trying to achieve: more electric vehicles on the road to reduce green house gases and mitigate climate change. Please, please reconsider. Ethan Dexter
T Jank	1/12/2023 11:28	Dear Mr. Garcia - Please consider reclassifying the Tesla Model Y 5-Seat model (Gross Vehicle Weight Rating of 5,302 Lbs) as an "SUV" with a max MSRP of $80,000. The criteria for qualifying as an SUV classification should be based primarily on the vehicle size (interior capacity) rather than weight. as the criteria for determining the qualification in the SUV class. For instance, the Model Y is larger than some of the other "SUVs" that currently qualify for the Tax Credit up to the $80000 MSRP limit. Gross vehicle weight rating should not be the primary criteria, especially since it encourages heavier, less mass-efficient vehicles to receive the tax credit. Lighter and more efficient vehicles should be the standard, with interior capacity being the driver for SUV classification. For example, the Tesla Model Y has larger interior space than the Audi Q5 e Quattro that currently qualifies for the $80,000 MSRP limit. [Inline image] Also, please consider the overall vehicle efficiency when offering this tax credit. "Electrification", the new buzz-word for hybrid vehicles, should not alone qualify the vehicle for this classification. Here are vehicles that are currently slated to receive the new tax credit, but get less than 30 mpg when operating in Gas Only Mode (Statistics are as provided on http://www.fueleconomy.gov): Audi Q5 TFSI e Quattro - 26 mpg (23 miles electric only) BMW 330e - 28 MPG (23 miles electric only) BMW X5 xDrive45e - 20 MPG (31 miles electric only) Lincoln Aviator Grand Touring - 23 MPG (21 miles electric only) Jeep Wrangler 4xe - 20 MPG (21 miles electric only) Jeep Grand Cherokee 4xe - 23 MPG (26 miles electric only) When evaluating changes to the program, it would seem that a good policy initiative would be to incentivize longer "electric only" range (say a minimum of 40 or 50 miles of electric only range -as verified by the EPA testing, not based on Manufacturer specs), and higher fuel efficiency when the vehicle is operating in gas only mode (say 30 mpg). An example is the Ford Escape Hybrid which currently gets 40 MPG in gas only mode, and has

Name	DateTimeReceived	Body.TextBody
Colleen Mole-Garcia	1/12/2023 12:09	The Inflation Reduction Act has a stipulation where Pure Electric Vehicles and Hybrid Electric Vehicles are able to take advantage of up to $7,500 as Federal Tax Credits when purchasing these types of vehicles. This was crafted so that the US would become a powerhouse in electric vehicle manufacturing and secure a local supply chain in order to advance the advent of sustainable transport built by American workers. However, the way these are currently being interpreted, it has created a host of issues and incorrect incentives, both for the public and for automakers. Some automakers are being unfairly treated, while others are getting a benefit they do not deserve. Here's an example of the broken nature of this incentive in its current form: [https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg] Two main issues that are causing this: * The IRS is not categorizing the Tesla Model Y as an SUV, even though the EPA does. This means Tesla Model Y, a pure EV with 330 mile range, 117 MPGe (very efficient), and SUV form factor is not eligible for the $7,500 tax credit. This error not only impacts Tesla, but other automakers as well - Ford for example. * On the other hand as an example, you have a Jeep Grand Cherokee 4xe, with a Gas engine, getting 23 MPG (very inefficient), and 25 miles of electric range, that gets the $7,500 tax credit. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross misuse of taxpayer dollars. Solution:
Thomas Simmons	1/12/2023 12:13	Tesla Model Y 5 seater should be included. If you want to achieve the objective you set for the inflation reduction act, the model Y should be no. 1
Abdussalam El-Gerwi	1/12/2023 12:37	I noticed the Model Y SUV 5 seat does not count towards the EV tax credit. This model is 100% made in the USA and unlike other vehicles it is the most efficient. Why are my tax dollars leaving our country? -- Regards, Abdussalam L. ElGerwi
D R	1/12/2023 12:41	world and country. Unfair, senseless exclusions of the most efficient battery-electric vehicles - such as Ford Mach E and Tesla Model Y - DO NOT advance the stated goals of environmental harm reduction (doing the opposite!), nor will they make the USA more competitive in battery-electric transportation. If you are a decent American citizen and you have any power to change IRS policy, then you must help stop this harmful classification system, and insure that ALL vehicles rated above 90 MPGe and priced at less than $80,000 qualify for the full $7500 tax credit. Please step up to reject partisan corruption, and do the right thing for the future of your family and fellow Americans. In hopes of honest representation, David Radford Las Vegas, NV 650-468-8554
Michael Chrisco	1/12/2023 12:47	The Tesla model Y should be included. It obvious that was the intent. Hybrids should not be included.
Mark Russell	1/12/2023 12:50	Presumably like many other people's comments, the current implementation (Jan 2023 - Feb 2023) regarding tax credits for EVs in the US needs serious improvement. The unknown changes that might happen in March 2023 to possibly eliminate any usage of the tax credit also is also a serious concern. While also humorous, it needs improvment. I know laws never ever pass without off-the-books negotiations that distort everything we do. That is whole separate issue that I'm happen to quit commenting on. EVs are EVs, and Hybrids are Hybrids. While Hybrids deserve some credit for a small effort in decreasing fuel usage, actual EVs (electric vehicles without internal combustion engine) use almost no fuel once they are built and delivered. The standards for defining an SUV are simple horrendous in several examples, the Tesla Y with 5 seats is exactly the same vehicle shape and size as the 7-seat version. It likely weighs a little more just from the components let along an extra 2 passengers, and 90%+ portion of buyers of the Model Y don't want or need that specific extra row of seats just to save $4500 (pay $3000 more, get $7500 credit). Other SUVs, like the Cadillac Lyric also are simply SUVs and should also use the $80,000 limit. How can one government agency classify a vehicle as an SUV, while another agency classifies it as not being an SUV - they shouldn't, but they do. Whenever the battery-related rules go into effect, they also need to allow for the use of existing batteries that are assembled in some fashion in the US even though there are components that come from other countries -- because it is simple, they have to come from other countries since we don't currently produce them in US because we don't want or the resources do not exist in the US. The rules can change once US production of the appropriate battery components is possible. Every part of the EV process - mining, energy used to create them, manufacturing, shipping, selling, servicing, charging will always continue to improve, just like it has with ICE vehicles, and the regulations will continue to change, but the current regulations need change to help the process, or just get out of the way. I haven't examined the actual law, but hopefully both dollar limits are indexed for inflation otherwise they further limit the usefulness of the law.

Name	DateTimeReceived	Body.TextBody
Michel Rouleau	1/12/2023 12:54	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Michel Rouleau
butler@surewest.net	1/12/2023 12:58	https://change-production.s3.amazonaws.com/fe/sap-rich-media-user-uploads/2023/01/01/7030a68c-9d90-499b-a4b7-b6aa8ca7e046.jpeg [cid:image001.png@01D9266C.4C1CF570] The Tesla Model Y with 5 seats is EXCLUDED from the EV tax credit? SHAME ON YOU PEOPLE! That makes no sense If you wish to call or discuss Matthew Butler 509 Rye Court Roseville, CA 95747 916-390-8263 butler@surewest.net
Santo Villar	1/12/2023 13:06	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
Denis V. Lyatkin	1/12/2023 13:24	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42 to express my support for the inclusion of the Tesla Model Y in the list of vehicles eligible for the plug-in electric vehicle (PEV) $7,500 tax credit. I believe the goal of the EV credit is to primarily facilitate a transition to more efficient and sustainable transportation with a secondary goal of promoting the manufacture of these more efficient and sustainable vehicles domestically. As you may be aware, the Tesla Model Y is a fully electric SUV that offers a range of up to 326 miles on a single charge. This vehicle has been designed to meet the transportation needs of a wide range of consumers, including families, commuters, and individuals who rely on their vehicles for work or business purposes. Furthermore, the Model Y is equipped with advanced safety features, including automatic emergency braking and lane departure warning, which make it a safer choice for drivers and passengers alike. Given its electric powertrain and its ability to significantly reduce emissions and dependence on fossil fuels, the Model Y is a clear candidate for the $7,500 PEV tax credit. This credit is designed to encourage consumers to purchase vehicles that are better for the environment and support the transition to a cleaner, more sustainable transportation system. I strongly believe that including the Model Y in the list of eligible vehicles would be a step in the right direction and would help to promote the use of electric vehicles among American consumers. I hope you will consider this request and take the necessary steps to make the Model Y eligible for the PEV tax credit. Thank you for your time and consideration. Thank you. Denis Lyatkin

Name	DateTimeReceived	Body.TextBody
Rahul Mathew	1/12/2023 13:26	Hello, I am writing this email to expressed frustration in the latest law on car subsidies. I noticed that there is a very strange treatment of what is considered an SUV versus considered a car aka “other”. The spirit of the inflation reduction act with respect to vehicle emissions is to overall reduce the amount of greenhouse gases that are emitted and create more jobs in America, however after looking at what the IRS defines as an SUV versus “other” cars, there is an inconsistent treatment. For example, the Tesla model Y long range and the Ford Mach E California edition are considered a car, yet other similar five seat options that are not even fully electric and have a very poor mpg efficiency are considered SUV like the Jeep Wrangler 4XE (which has 23 MPGe!!) - and get the $80,000 credit - see table below. Please amend the law, so that the definition of an SUV is aligned to the same definition that the EPA and NHTSA use as a definition of an SUV. These cars should get the $80,000 credit. I already own an EV and would not benefit personally but I’m frustrated that my tax dollars are going to mostly inefficient cars (relative to the full BEV segment) [cid:185a73958e26e5800a81] Thanks,
B. Heyward Wright	1/12/2023 13:26	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Broadus H Wright
Spencer Winegarden	1/12/2023 13:34	I am writing to express my disappointment and disagreement with the IRS ruling that the Tesla Model Y is not considered an SUV for tax purposes. I believe that this ruling is unjust and does not accurately reflect the characteristics and capabilities of the Model Y. The Tesla Model Y is a vehicle that is designed and marketed as an SUV. It has the ability to seat up to seven passengers, has a raised ride height, and has all-wheel drive capabilities, which are all characteristics commonly associated with SUVs. In addition, the Model Y has ample cargo space and towing capacity, making it a versatile vehicle that can be used for a variety of purposes. I understand that the IRS has certain criteria that must be met in order for a vehicle to be considered an SUV, but I believe that the Model Y clearly meets these criteria and should be classified as such. I am disappointed that this ruling will result in a significant increase in my taxes, and I urge the IRS to reconsider its decision and reclassify the Tesla Model Y as an SUV. Thank you for your time and consideration. I look forward to your response. Sincerely, Spencer Winegarden spencer@winegarden.org<mailto:spencer@winegarden.org>

Name	DateTimeReceived	Body.TextBody
james brening	1/12/2023 13:40	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James Brening P928928@hotmail.com<mailto:P928928@hotmail.com> 1676 Mary Ellen Dr Fort Mill SC 29708 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
edward bellero	1/12/2023 13:45	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Edward Bellero
C.Courtney	1/12/2023 13:46	Hello, I'm trying to figure out why a Jeep that is a Plug In Hybrid with 20mpg and 21 mi of electric range is getting a full tax credit. While a 5 seat Model Y SUV gets no tax credit? And somehow a 7 seat Model Y magically gets the full tax credit. And then other manufactures 5 seat SUVs get full tax credit. These appear to be fairly arbitrary and designed to specifically exclude as many Tesla vehicles as possible. It doesn't make any sense, and should be correct. Best regards, Chad Courtney
Dave Graham	1/12/2023 14:20	Hello all, Can you please change the verbage so the Tesla Model Y is classified as a SUV and not as Other? I am the owner of a 2022 Tesla Model Y Performance and I can verify that it is a SUV. Thank you, -Dave Graham

Name	DateTimeReceived	Body.TextBody
jando1st@att.net	1/12/2023 14:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Rarick – Bartlett TN https://youtu.be/OCBJxSFIh0U
bodyworkbyolivia@att.net	1/12/2023 14:30	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Olivia Lowe – Bartlett TN https://youtu.be/OCBJxSFIh0U
Derald Leggitt	1/12/2023 14:42	apparently overlooked when compiling your list of eligible SUV's. Not sure what the confusion is, if someone wants an electric car than they buy the Tesla Model 3. If they want an electric SUV than they buy the Tesla Model Y. Please add the Tesla Model Y to the list of rebate eligible cars immediately. Derald Leggitt
Michael Schaeffer	1/12/2023 14:45	should be based on design and degrees of electriciation. IT is obvious that a Model Y is a crossover SUV not a sedan. I would hope this would be corrected and retroactive to Jan 1st purchases. Michael Schaeffer Voter and citizen of the United States.
David Reddout	1/12/2023 14:51	Hello IRS, It has been brought to my attention that the Model Y and Ford Mach-E do not fall into the correct categories dictated by their build size and capabilities to receive the EV Tax credit. These two purely EV's represent the direction intended for the bill whereas hybrids such as the Jeep with only 21 EV miles and the Audi Q5e Quatro represent a regression/stagnation in actual change. Please see the petition signed by a substantial number of individuals<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> seeking to include the Model Y and Ford Mach-E into the SUV category. If the goal is electrification and national security of resources and the consumers, then these two clearly valid vehicle options need to be included in the SUV category. If not, a clear and concise explanation as to why they do not meet the SUV standards should be shared publicly. If you have any questions or concerns you would like to share with me, please let me know. Thank you for your consideration, from a concerned citizen. David Reddout
Ken and Patti Blevins	1/12/2023 15:05	To whom it may concern, I would just like to add my comment that the Cadillac Lyriq should be classified as an SUV for the IRS EV Tax Credit. The size and space easily matches other vehicles that are considered SUVs. The appeal for buying a large vehicle with a tailgate is in fact for the utility of having such a vehicle. The variety of numerous or large items that can be transported in the vehicle makes it very useful as opposed to a sedan. Regards, Ken Blevins

Name	DateTimeReceived	Body.TextBody
Alexis Laureano	1/12/2023 15:17	To whom my concern: Please include Model Y of Tesla. It's a NON-sense law if you disqualified this car model especially when you want to preserve the climate?...right?... and is the #1 selling model on earth. Basic... Unfortunately with this kind of action, Gov. True colors are revealed. SAD. Thank you. Alexis J. Laureano Ortiz - MBA, LCAM, CSC. C- 305-799-6822 E- alexis.laureano@exprealty.com<mailto:alexis.laureano@exprealty.com> W- alexislaureano.exprealty.com<http://alexislaureano.exprealty.com> https://linktr.ee/alexislaureano
Barbara Donovan	1/12/2023 15:18	The EV tax incentives need to be modified to truly incentivize the transition to sustainable transportation, specifically: 1. By defining SUVs (for the $80,000 price limit), as weighing over 6000 lbs, this only incentivizes manufacturers to make heavier and less efficient cars. If a manufacturer can make a SUV sized car that weighs under 6000 lbs they should be rewarded, not punished. 2. Plugin hybrids should not be incentivized at all. If they are not plugged in, they are just as bad as a regular gas car getting 20 mpg. Studies show most people do not or cannot plug them in. Thank-you for your time. Barbara Donovan Eugene, OR
Frank Rogers	1/12/2023 15:35	Andres Garcia, I am writing to express my disbelief that the IRS has decided to misclassify the Tesla Model Y as a passenger vehicle and not as an SUV. I am a Tesla Model Y owner. The registration I received from the Department of Motor Vehicles in the State of Texas states the body style of the vehicle is coded as “LL”. Referring to the Standard Abbreviations for Vehicle Makes and Body Styles (vtr-249) from the agency's website, “LL” is the code for SUV. The Model Y five-seat variants should be classified as an SUV and receive the $80,000 MSRP limit. Please help me in getting this changed. Thank you, Frank Rogers (210) 274-1624
Joshua Munene	1/12/2023 15:47	OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). To The IRS, My name is Joshua Munene. I am 43 years old and I make $87,000 a year. I have been waiting and watching Tesla as they have made the best cars and suvs available in the market. As is normal the prices have been too high for me to afford and I have been patiently waiting for the Model Y to come down in price. I was very happy to hear about the $7,500 tax credit that would lower my total cost by $8,757 over the life of my car loan. I was very sad and confused to hear that the IRS labels the Model Y SUV as a sedan. It is clearly not a sedan as the company already has the Model 3 and Model S sedans. I am 6' 4" tall and I would have bought the Model 3 if I could comfortably fit inside. But I have to buy the Model Y. I really hope this was an oversight and that you change the Model Y designation to an SUV so it qualifies for the EV Tax Credit. You will be helping me and my brother out tremendously. He is also buying a Tesla. Thank you Joshua Munene joshuamunene@gmail.com<mailto:joshuamunene@gmail.com> 12708 Pacific Ave, 09 Los Angeles, Ca, 90066

Name	DateTimeReceived	Body.TextBody
Wayne Arrington	1/12/2023 16:22	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Wayne Arrington
David Muir	1/12/2023 16:53	Dear Andres Garcia, Internal Revenue Service, Re: Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 Good afternoon. Please I request that the Tesla model Y 5 seater crossover SUV be eligible for the full $7,500.00 EV clean vehicle credit. Thank you and appreciate the assistance. Kind regards David Muir Los Angeles, CA
M G	1/12/2023 17:14	Mr. Andres Garcia, et al, It appears that the Department of Treasury's decision to classify vehicles differently than the EPA is in violation of the Inflation Reduction Act, which specifically states that the classifications should be determined using criteria similar to those employed by the EPA and the Department of Energy. This inconsistency may be perceived as unfair to full battery electric vehicles and confusing for consumers. It is unclear why the Treasury/IRS has chosen to deviate from the guidelines established by the Inflation Reduction Act. Please include Tesla Model Y (all configurations) and its competitors into the criteria for SUV. Manufacturers should not be penalized for developing highly efficient engineering environmentally friendly processes that keep them under an archaic outdated weight limit requirement for an SUV. I have submitted a written letter via mail as well. Regards, V/r Marco Gil 1926 Brentford Ln Chesapeake VA, 23322
Lenny Goodwin	1/12/2023 17:58	the hybrid Jeep Wrangler to receive a full $7500 credit with only 21 miles of pure EV range while excluding the American made Model Y 5 seat configuration with 330 miles of battery range. The Tesla 5 seat model Y is considered an SUV by all the other rating authorities. This sure looks political and wrong! Without this being corrected, the IRS is using taxpayer dollars to incentivize non-American built cars that will never help our country achieve energy independence, while giving ridiculous tax incentives to car models with far less battery range. This egregious oversight must be reversed. thanks, Lenny Goodwin lennyg.home@gmail.com<mailto:lennyg.home@gmail.com> 801-330-2418 c see https://farzadmeshahi.com in support of these claims
Lenny Goodwin	1/12/2023 18:02	the hybrid Jeep Wrangler to receive a full $7500 credit with only 21 miles of pure EV range while excluding the American made Model Y 5 seat configuration with 330 miles of battery range. The Tesla 5 seat model Y is considered an SUV by all the other rating authorities. This sure looks political and wrong! Without this being corrected, the IRS is using taxpayer dollars to incentivize non-American built cars that will never help our country achieve energy independence, while giving ridiculous tax incentives to car models with far less battery range. This egregious oversight must be reversed. thanks, Lenny Goodwin lennyg.home@gmail.com 801-330-2418 c

Name	DateTimeReceived	Body.TextBody
Fred Kraybill	1/12/2023 18:16	To Andres Garcia Internal Revenue Service, Washington DC Hi, My name is Fred Kraybill and I have been an advocate for electric vehicles for many years. I drove a Chevy Volt which was purchased in 2012 and I currently drive a Tesla Model 3 which was purchased in 2018. Both purchases of those cars were assisted by the EV tax credit. I primarily advocate for electric vehicles because I am very concerned about the climate crisis and EVs are helping us make great progress in getting off our addiction to oil. I was very happy when the Inflation Reduction Act passed and I even had a party at my house with other climate activists to celebrate the passing of this bill. You can read more about that party here. https://www.publicsource.org/pa-solar-power-energy-inflation-reduction-biden-pittsburgh/ Recently though I've read that the IRS has decided to exclude certain electric vehicles from the SUV category which will mean because of their selling price that they are ineligible for the $7500 tax credit. An article I read in Clean Technica says that the EPA actually has two designations for an SUV. Here is the article below. https://cleantechnica.com/2023/01/10/how-the-irs-ignored-the-inflation-reduction-act-snubbed-the-most-popular-electric-suvs-from-the-federal-tax-credit/ Clearly the reason the Inflation Reduction Act was passed was to encourage the public to switch to electric vehicles and pure battery electric vehicles are the best at reducing carbon emissions and they have bigger more expensive batteries. Plug in hybrids have smaller and less costly batteries and they also have a gas motor so even though both types of plug in cars are good for the climate, clearly pure BEVs are better and the batteries cost the most so a tax credit is needed even more with BEVs to get the public to purchase them. So I would plead with the IRS to please re-evaluate this ruling if possible to make a broader definition of what qualifies as an SUV so that SUV's like the Tesla Model Y (5 seater), Ford Mustang Mach E, and certain trims of the VWID4 can have a chance at qualifying for the EV tax credits! These are great cars and many more consumers will choose them if they can access the EV tax credit! Thanks, Fred Kraybill
David Elliott	1/12/2023 18:18	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David C Elliott
Maik Henkel	1/12/2023 18:21	All, pls help to correct your classification of Tesla Model Y - this car is an SUV with 5 or 7 seats. thanks Maik Maik Henkel -- 4285 Los Palos Ave, Palo Alto, CA 94306 Mobile: +1 408.205.7966 Web: www.maikhenkel.com<http://www.maikhenkel.com> E-Mail: MaikHenkel@gmail.com<mailto:MaikHenkel@gmail.com>
George Korol	1/12/2023 18:29	As a taxpayer and future EV owner I am requesting that this bill be modified to include the Tesla Model Y 5 seat in the same category as the 7 seat version as a qualified SUV in the $80,000.00 price category. Thank you George Korol Murrieta, CA P.S. I include link to relevant petition. https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbl9oYkgzcmFacElrUTNyUG95enN0SFZlX01Xd3xBQ3Jtc0tubWtXb1ZSbWxuUUNtMy0zRS1iUUpzZkwyZEkyUGJVNkVPM01KM3plLXJvclNwUGtzVm5TOUxqanpaTjlmVUhWX0J1c3FkN2pPZWRidXlIZ0NLODNQRHBUOWFNaFV2OUtYcTBsWGlieHEyU0E5MUl3dw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugyb3sZ0GnrGyS9LnnN4AaABAg

Name	DateTimeReceived	Body.TextBody
Chris Daubitz	1/12/2023 18:30	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Chris R. Daubitz -- Sincerely, Chris Daubitz
jmceldowney	1/12/2023 18:30	To whom it may concern,I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Justin McEldowney Patagonia,Az Sent via the Samsung Galaxy S22+ 5G, an AT&T 5G smartphone
Jack Frase	1/12/2023 18:34	for my first electric vehicle. At the time of purchase I already had my eye on a Cadillac Lyriq for a far more robust SUV to fill my needs for the race track operation. Was very disappointed to see the Lyriq currently does not qualify as an SUV. In my mind it will continue the job I need in a vehicle to use in my business. I request you reclassify the Lyriq to an SUV. Jack Frase
mike elliott	1/12/2023 19:08	while the Jeep hybrid which is included isn't even a tru EV and has an internal combustion engine. This makes no realistic sense and has the fingerprints of special interest considerations by the IRS. thank you Mike Elliott Get Outlook for Android<https://aka.ms/AAb9ysg>

Name	DateTimeReceived	Body.TextBody
Thomas Clay	1/12/2023 19:16	To whom it concerns, I'm taking the time out of my day to write this comment in hopes that you'll listen, and that many more are going to be saying the same things. I, and many others, find the decision making behind which EVs qualify for the tax credit to be quite opaque, and plainly flawed. Particularly the criteria of categorizing vehicles in the two categories of Sedan and Truck/SUV/Other. It makes sense that these categories be made for the price caps. Even the limits of $55,000 and $80,000 are reasonable based on market prices. What makes no sense is how some of these vehicles can fall into the Sedan category and also the Truck/SUV category based on vehicle configuration options, E.g. Tesla Model Y and VW ID.4. I believe many would think those, and the Ford Mustang Mach-E would not be considered Sedans. I can respect that this categorization gets blurry with the current industry trend of "crossover-SUVs," but even the crossover category shares more in common with SUVs than they do with Sedans; they ride higher, hold more cargo, typically have a hatchback. Seems to me the objectives of this tax credit are to: * speed up adoption of EVs by offsetting the higher cost associated with them * encourage manufacturers to build their cars in (North) America by providing them a competitive edge * encourage development of the (North) American battery and mineral industries * Not to give the rich the same tax credits (as indicated by income limits and price caps) as they don't need it * remove the previous vehicles-sold limit to make competition more fair and increase available/affordable EVs for the consumer And that these objectives are better accomplished with a wider interpretation of what an SUV is (or at the very least be more in-line with the industry categorization), and less stipulations on which vehicle configurations limit the credit the taxpayer will receive. By being more fair with categorization we allow for more fair competition which only benefits the consumer. More available options are especially needed at this time as many manufacturers are struggling to produce enough EVs, so giving all an equal and fair chance to this credit only helps everyone out (consumers, manufacturers, environment). At the very least, the complete criteria should be made clear and public. As it stands now there's just a few listed on the website and offers no glimpse into the decision making behind the categorization given to the American people.
Tim Gust	1/12/2023 19:28	Tesla Model Y should qualify for a $7,500 tax credit for many reasons. If the true objective of this tax credit is to promote EV sales and adoption then do so. 1) All-wheel drive IS 4-wheel drive 2) Only 4 EV SUV are over 6000 pounds * A Tesla Model X<https://getjerry.com/electric-vehicles/tesla-model-x-2020-2022-part-electric-revolution> weighs in at 6,250 pounds, barely making the cut. * At 6,672 pounds, a Mercedes-Benz EQS-Class is starting to tip the scales. * A** BMW iX **pushes the envelope at 6,867 pounds. * And the last car on our list, the Audi e-tron, takes it to the next level with a weight of 7,066 pounds. 3) 1 additional row of seats does not make an SUV. There are 3 rows in station wagons, vans, etc. 4) far more polluting hybrid vehicles qualify for the tax credits, including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV. However, if someone buys a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) instead of a Tesla Model Y with 122 MPGe, then the government clearly isn't doing the most it can to reduce carbon emissions. CPT Timothy Gust (Ret), MBA, PMP
Tim Gust	1/12/2023 19:31	Tesla Model Y should qualify for a $7,500 tax credit for many reasons. If the true objective of this tax credit is to promote EV sales and adoption then do so. 1) All-wheel drive IS 4-wheel drive 2) Only 4 EV SUV are over 6000 pounds * A Tesla Model X<https://getjerry.com/electric-vehicles/tesla-model-x-2020-2022-part-electric-revolution> weighs in at 6,250 pounds, barely making the cut. * At 6,672 pounds, a Mercedes-Benz EQS-Class is starting to tip the scales. * A** BMW iX **pushes the envelope at 6,867 pounds. * And the last car on our list, the Audi e-tron, takes it to the next level with a weight of 7,066 pounds. 3) 1 additional row of seats does not make an SUV. There are 3 rows in station wagons, vans, etc. 4) far more polluting hybrid vehicles qualify for the tax credits, including two Jeeps, the Audi Q5 e Quattro, BMW X5 xDrive45e and Ford's Escape PHEV. However, if someone buys a Jeep Wrangler with 56 MPGe (23 MPG after the battery is depleted) instead of a Tesla Model Y with 122 MPGe, then the government clearly isn't doing the most it can to reduce carbon emissions. CPT Timothy Gust (Ret), MBA, PMP
Eric DeVeau	1/12/2023 19:48	Hello IRS, I am here to comment on the matter of Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. The IRS should kindly change its decision to consider the Tesla Model Y for the EV tax credit. Tesla is the leader in electric vehicles and one of America's leading innovators. They should be rewarded for their innovation and hard work by including the Model Y as being classified as an SUV so it qualifies for the EV tax credit. It's the most popular and safest electric vehicle on the market. This change would not only help the United States economy by making the car more affordable but this would help us with our climate change initiatives and to have less reliance on oil and the conflicts in the middle east where we source our oil from. Please do what's right for the American people and for Tesla in changing this law or classification of the Tesla model Y. -- Thank you, Eric DeVeau

Name	DateTimeReceived	Body.TextBody
Mark Puskar	1/12/2023 20:27	Hello, I'm writing about the EV tax credits proposed from the passage of the Inflation Reduction Act. First I want to say that I know you're getting attacked hard by certain Tesla fans. I don't envy the job that you were faced with. A lot of this is the lawmaker's fault. That said, I absolutely think it's unfair that certain versions of the Tesla Model Y would not qualify for the tax credit. I urge you to reconsider. I think a better way to structure the tax credit would be to try to broadly try to enact the spirit of the law. Rather than picking and choosing ultra specific features on vehicles to exclude them. Thank you very much and we appreciate the work that you do! Sincerely, Mark Puskar
randy randymaclean.com	1/12/2023 21:11	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Randy MacLean 13044 E Cochise Rd. Scottsdale, AZ 85259
Jessica Feinleib	1/12/2023 21:39	The Tesla Model Y is an SUV as stated by the EPA and NHTSA. Please change your decision to call it an “other”. Many more Americans agree with me. Please see this petition. https://chng.it/SbxtZt2X4d <https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbDI4X25GSTEybXIybnJFeER1UW45dlBPX09YZ3xBQ3Jtc0tuZ1ZrSlJPbXY 5al83TnMzMDMxVkRKLXJRLVNjZDFZRFlBSy02REFYTlpFTUZPUGt5VndxYldBRlV0Um1fUFAxM0pldUI5UXdjWEVKeXItaWJaSlgySDJ3V0dQb2dfTENEWXpB MGRWT2JJQmJnX0djZw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugyb3sZ0GnrGyS9LnnN4AaABAg> <https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbDI4X25GSTEybXIybnJFeER1UW45dlBPX09YZ3xBQ3Jtc0tuZ1ZrSlJPbXY 5al83TnMzMDMxVkRKLXJRLVNjZDFZRFlBSy02REFYTlpFTUZPUGt5VndxYldBRlV0Um1fUFAxM0pldUI5UXdjWEVKeXItaWJaSlgySDJ3V0dQb2dfTENEWXpB MGRWT2JJQmJnX0djZw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugyb3sZ0GnrGyS9LnnN4AaABAg> <https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbDI4X25GSTEybXIybnJFeER1UW45dlBPX09YZ3xBQ3Jtc0tuZ1ZrSlJPbXY 5al83TnMzMDMxVkRKLXJRLVNjZDFZRFlBSy02REFYTlpFTUZPUGt5VndxYldBRlV0Um1fUFAxM0pldUI5UXdjWEVKeXItaWJaSlgySDJ3V0dQb2dfTENEWXpB MGRWT2JJQmJnX0djZw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugyb3sZ0GnrGyS9LnnN4AaABAg> Jessica L Feinleib MD, PhD, FASA, CHSE Medical Director of Simulation VACTHS Co-Chair Code Committee VACTHS Staff Anesthesiologist VACTHS VHA OORAM Course Director Assistant Professor, Yale School of Medicine, Department of Anesthesiology 203-932-5711 x2855
james Lavecchia	1/12/2023 22:00	This seems to be politically motivated by lobbyists who made up CAFE standards since 1975. Concerned Taxpayer and owner of a 2022 Tesla Model Y, safest SUV on the road. Mine was built in California by American workers and deserves this tax credit. Thank you in advance, James P Lavecchia

Name	DateTimeReceived	Body.TextBody
Donald Steven	1/12/2023 22:14	Sir, It is hard to imagine a decision less in keeping with the intent of the legislation to promote EVs than to configure the IRS's categorization of vehicles such that hybrids or heavier vehicles are prioritized. You need to rethink this and insure that fully electric (BEV) vehicles, made in America -- such as the Tesla Model Y 5 seat SUV (considered as an SUV by other government agencies) -- have a maximum price of $80,000 (not $55,000) and are eligible for the full $7,500 credit. Sincerely, Donald Steven Stockbridge, MA
Jim Perry	1/12/2023 22:27	I'm writing as a concerned taxpayer, and I am soon to purchase my first EV. I think it is a bogus decision to exclude the Tesla Model 5 seater EV not able to qualify for the tax credit when a Jeep Wrangler Hybrid which is way more inefficient. You can't even compare the two vehicles. It does it qualify while the Tesla Model Y does not? This makes no sense. Tesla is penalized for making a more efficient vehicle. Hybrids shouldn't even be considered. I actually think the tax credit is an entire mistake. The demand for EVs is crazy. It would be like giving people a tax incentive to purchase an iPhone in 2008 when it was released. EVs are in high demand. Manufacturers can't make them fast enough. Waiting lists for Ford Lightnings, Hummers, and most other EVs. Legacy automakers can't make them fast enough and you want to increase demand even more? Please consider your categorization of the Tesla Models and make it make more sense. What you have in place right now does not make sense and is unfair to Tesla. Thanks, Jim Perry St. Louis, MO
Fernando Quintero	1/12/2023 22:46	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Fernando
Erica G	1/12/2023 22:49	Dear Internal Revenue Service, I am writing to request that you reconsider the classification of the Tesla Model Y (5-seat option) as an SUV for the Inflation Reduction Act tax credit cap of $80,000. This Model Y version meets all criteria to be considered an SUV – it has the size and functionality of a traditional SUV and is categorized as such by the Environmental Protection Agency. Furthermore, the Model Y (5-seat option) is a highly efficient fully electric vehicle, which aligns with the IRS's goal of promoting the use of cleaner and more sustainable transportation options. As such, I believe it deserves the full tax credit available to SUVs. I hope you will take my request into consideration and reclassify the Model Y (5-seat option) as an SUV. Thank you for your time and consideration. Sincerely, Erica Gaffey
Nicholas Evergates	1/12/2023 23:24	Why do vehicles like a four door Jeep Wrangler with an internal combustion engine only qualify for the $7500 dollar federal EV tax credit when it's not even an electric vehicle? Whereas the Tesla Model Y which is a best-selling all-electric vehicle doesn't qualify?? This is bizzare? How is this possible? Thank you, US Citizen, Military Veteran/Tax Payer Nicholas J. Evergates

Name	DateTimeReceived	Body.TextBody
Marko Markovic	1/13/2023 0:47	Thank you for reading this. I hope you can help make the following updates to the new credits for electric vehicles 1. Please remove or drastically reduce the credit for hybrid vehicles 2. Include 5 seat SUVs (like Tesla Model Y) for the same cap as all BEV suvs at 80k msrp The following should apply to cars made in America and no cars made out of this country should receive a credit Thank you for your service Marko Markovic
Gabriel Choo	1/13/2023 1:14	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Gabriel Choo
Stephen Shipley	1/13/2023 4:31	I do not understand why the 5 seat Tesla Model Y is not considered an SUV by the IRS for the purpose of qualifying for the $7500 EV tax credit. I would like a cogent explanation of the decision criteria which allows ANY hybrid but disqualifies the Tesla. It is a fully American made SUV according to all measures and is obviously the exact example of the cars targeted by the bill. Thank you Stephen Shipley Concerned taxpayer
JEFFREY CAULDER	1/13/2023 10:12	IRS, Why is the model Y 5 seat vehicle not classified as a SUV? This does not make sense when the hybrid 5 seat Jeep Wrangler is classified as an SUV. Also do not understand why hybrids qualify for the $7500.00 tax exemption since they still are burning gas. V/R Jeffrey Caulder Sent from my iPad
PAUL ROBINSON	1/13/2023 10:34	To Whom This May Concern Please modify the statue to include all Tesla vehicles, the intent is to reward sustainable and emissions reducing vehicles. All Tesla vehicles fit that criteria, and there is no reason why any models should be excluded (Model Y and and variants) from the tax tax credit. I am a consumer in San Diego, a real person, and wondering why this tax credit isn't being fairly distributed to reward manufacturers and their customers who make sustainable decisions. Paul Sent from my T-Mobile 5G Device
Mike Y	1/13/2023 10:45	Dear IRS: It has come to my attention that the proposed rules reward less efficient hybrid vehicles and punishes more efficient EVs. The 2023 Jeep 4xe has only 21 miles of EV range and once depleted, averages 20 mpg from its gas engine. In contrast, the Tesla Model Y (5 seat SUV) is fully EV, has 330 miles of range, averages 113 MPEe, and yet, does not qualify for the $7500 EV tax credit. Please let both vehicles qualify, and then allow the market to decide. Regards, Michael Yam mikeyam888@gmail.com

Name	DateTimeReceived	Body.TextBody
deborah becker	1/13/2023 11:02	Comment Mustang Mach-e should be classified an SUV not a CAR as similar crossover models are classified SUVs. Thank you Deborah Becker
jeremy win	1/13/2023 11:27	I'm having a tough time figuring out how the IRS classifies for the tax rebate. How does a sedan turn into a SUV by adding a 3rd row? that makes no logical sense...can you clarify? thanks, jeremy wing
Adrian Hellman	1/13/2023 11:59	Hello, I am seeking clarification about how the IRS distinguishes between cars and SUVs in Notice 2023-1. Section 3.04 of the notice states: "For purposes of § 30D(f)(11)(B), a vehicle's vehicle classification is to be determined consistent with the rules and definitions provided in 40 CFR 600.002 for vans, sport utility vehicles, and pickup trucks. A vehicle described in § 30D(f)(11)(B)(iv) is a vehicle that is not considered a van, sport utility vehicle, or pickup truck consistent with the rules and definitions provided in 40 CFR 600.002." As of 1/1/23, 40 CFR 600.002 defines an SUV as "...a light truck with an extended roof line to increase cargo or passenger capacity, cargo compartment open to the passenger compartment, and one or more rear seats readily removed or folded to facilitate cargo carrying." Both the Ford Escape and the Lincoln Corsair PHEV models readily fit within this definition but appear to be classified under the 'Other' category in 26 US Code § 30D(f)(11)(B)(iv) which defined as "any other vehicle." Under this construct only the base model of the 2023 Lincoln Corsair PHEV, which my wife and I are considering to purchase, falls within the maximum MSRP threshold of $55,000 that qualifies for the clean vehicle tax credit. We both like the PHEV for its clean vehicle attributes and want to purchase the options with the advanced driver assistance system safety features. This will increase the safety of our driving experience but exceed the $55,000 threshold. By any definition, these vehicles are clearly SUVs. We are requesting clarification from the IRS as to the rational for classifying these vehicles as 'Other' and not SUV. I look forward to your response. Sincerely, Adrian Hellman
Linda N	1/13/2023 12:09	Hello, We are a family of 5 and own a Telsa Y EV. We are absolutely onboard with clean air and love that EV is gaining popularity. We recently purchased an additional Tesla Long Rang model Y. The $7500 tax incentive would be a tremendous help to our family financially. We needed a car that could offer maximize range (due to long distance trips commuting from Sacramento to SF Bay Area). The other brands of EV (that could accommodate 2 adults and 3 children carseats) in the tax incentive problem has significantly less range and did not off 7-seater option (if there were it was overpriced for our family). Therefore the Y was our best and most affordable option. Please consider adding the Tesla Y to be part of the program. This would really help our family and many other families. Thank you, Linda Ngo -- Linda Ngo [https://ci3.googleusercontent.com/mail-sig/AIorK4zq2vXQsLsAQ4M1tAsidD6pHYjCaBh64kez_ndgizRad40H4jM8OVnOhrwn0-
John Loucks (Director, Rad Tech Op:	1/13/2023 13:49	It is ridiculous that Model Y is not considered an SUV. Doesn't matter if 5 seats or 7. So my Tahoe is not but Denali is? John Loucks Director Radiology Technical Operations Synergy Radiology Associates a Radiology Partners Practice john.loucks@radpartners.com<mailto:john.loucks@radpartners.com> jloucks@synergyrad.org | Phone: 713 302-9324 | CST Follow RP on social: LinkedIn<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.linkedin.com%2Fcompany%2Fradiology-partners%2F&data=04%7C01%7Ccatherine.jones%40radpartners.com%7Cc21fb1455d7542036a6308d876a73d24%7C1c27a9fecae24bd8ad161829a656087d%7C0%7C0%7C637389807954158731%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=XHt7Fk0fbFfANUZAbQFDZAjgJprtMCnlGHTGIJJ9jiI%3D&reserved=0> | Twitter<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Ftwitter.com%2FRad_Partners&data=04%7C01%7Ccatherine.jones%40radpartners.com%7Cc21fb1455d7542036a6308d876a73d24%7C1c27a9fecae24bd8ad161829a656087d%7C0%7C0%7C637389807954158731%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=6hhsl6eGyr8w9fmLOwiPjRLv6auRdYxqedvo3NGNvlQ%3D&reserved=0> | Instagram<https://www.instagram.com/radpartners/> INTEGRITY | TEAMWORK | EXCELLENCE | SERVICE | ACCOUNTABILITY [cid:image001.png@01D9274D.62FFB2F0] _____ NOTICE: This message and any attachments are intended solely for the individual or entity to which they are addressed. The information contained in this transmission may contain information that is privileged, confidential or exempt from disclosure under applicable law (e.g., patient information,

Name	DateTimeReceived	Body.TextBody
Daniel Siffredi	1/13/2023 14:10	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Sergio Siffredi
Daniel Siffredi	1/13/2023 14:11	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Thank you, Daniel Siffredi Director, CSA – Americas Support for Mission Critical Global Cross-Solution Delivery | WCB Mobile: +1 (541) 631-9081 dsiffred@microsoft.com<mailto:dsiffred@microsoft.com> [Microsoft Logo]
Steven	1/13/2023 14:37	<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> [SlNFoyveePmRsbH-1600x900-noPad.jpg] Sign the Petition<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> change.org<https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit?recruiter=1290758235&recruited_by_id=073c0570-8a0f-11ed-8a45-67f4de4114d4&utm_source=share_petition&utm_campaign=share_petition&utm_term=share_for_starters_page&utm_medium=copylink&utm_content=cl_sharecopy_35382588_en-US%3A8> To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-

Name	DateTimeReceived	Body.TextBody
Cameron Becker	1/13/2023 15:23	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Cameron W. Becker 306 Meadowlake Cir. Seymour, TN 37865 _____
Larry Smith	1/13/2023 15:48	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Larry I Smith
Kevin Meier	1/13/2023 17:24	Dear Andres Garcia, I write to ask that the current qualifications for EV tax credits be reconsidered for models like the Tesla Model Y, which is very clearly an SUV and should therefore qualify for the full tax credit under the threshold set for SUVs. Excluding the Model Y is nothing short of a complete sham to penalize forward-thinking companies like Tesla while rewarding companies that produce highly inefficient vehicles that are qualifying under the current parameters. We need to be better and truly make full EVs as accessible to the masses as possible. Thank you for reading my thoughts and taking them into consideration moving forward. Sincerely, Kevin Meier
Don G.	1/13/2023 17:24	After researching the vehicles that currently qualify for the IRA EV Tax Credit, I believe that there are some major flaws in the list as it now stands. The goal of the program is to promote the use of fuel-efficient vehicles and reduce the use of fossil fuels (and carbon emissions). As such, I do not believe that a plug-in hybrid belongs on that list, or at best should qualify for only a small percentage of the $7,500 rebate (maybe 20%). It makes no sense that a hybrid that provides only 21 miles of battery range before switching to an internal combustion engine, resulting in a vehicle which produces only 20 MPGe (ie: Jeep Wrangler 4xe) should qualify for the same rebate as a battery electric vehicle that provides about 117 MPGe (Tesla Model Y). In addition, if NHTSA and the EPA consider a vehicle to be an SUV, I feel it should be considered the same by the IRS. Apparently, since the Mustang Mach-e and the 5 seat Tesla Model Y weigh under 6000 lbs., the IRS does not consider them SUV's. They are therefore eligible for a rebate only if their MSRP falls under $55,000 (instead of $80,000 for an SUV). Again, this goes against the intention of the law. The less the vehicle weighs, the more efficient it can be, so it should certainly not be penalized for this. Please reconsider the current structure of the IRA EV Tax Credit to better reflect its intended purpose. Thank you for your time. Sincerely, Donald P. Groetzinger

Name	DateTimeReceived	Body.TextBody
Mike Zurawski	1/13/2023 17:51	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Mike Zurawski
Luke R. Berger	1/13/2023 20:03	This policy is a disaster and whomever is responsible needs to be removed from any position of authority. The Tesla Model Y IS NOT and SUV while the Jeep Wrangler is NOT and EV. I doubt anyone will read this email or care, but by the faintest glimmer of hope that anyone anyone would read this and actually apply logic to a an actual well thought out policy; You are doing a massive disservice to hard working Americans who are trying to the right thing by transitioning to EV vehicles. I can’t afford an $80K “SUV”, but I could swing a $65K CROSSOVER EV that is actually full-electric (5 seat Model Y) but I DON’T qualify for the tax credit?! Whatever you are smoking please a [pound of it my way because I can’t afford anxiety meds and I need cope with my own Government is regularly screwing me out of any chance of actually getting a fair chance while you give corporations and the rich every tax break under the sun. Grow a BRAIN!
rcolema2@netzero.net	1/13/2023 23:23	Andres Garcia Internal Revenue Service, Rm 6526 1111 Constitution Avenue NW Washington, DC 20224 Mr. Garcia, The Tesla Model Y is a Small Sport Utility Vehicle based on information from the fueleconomy.gov website published by the US Dept. of Energy. Your current IRA guidelines limit the seat 5 configuration to a $55,000 MSRP, instead of $80,000. Adding two seats to the configuration increases the purchase price by $3000. This somehow elevates the vehicle to SUV status and a maximum MSRP of $80,000. The Volkswagen ID.4 AWD Pro S is also classified as a Small Sport Utility Vehicle based on information from the fueleconomy.gov website published by the US Dept. of Energy. However, it's 5 seat configuration has an $80,000 MSRP, instead of $55,000. VW does not offer a seven seat configuration, yet this vehicle is recognized as an SUV on the IRS website. Elevate the 5 seat configuration of the Model Y to an $80,000 MSRP limit just like the ID.4 AWD Pro S. Please correct this inconsistency and direct tax dollars toward advancing EV adoption. regards, Russ Coleman
Katarzyna Zajac	1/13/2023 23:49	My comments to the EV Tax Credit: 1. Sedans and SUVs should have the same limit, after all sedans are safer, lighter, more economical and eco-friendly so why punish them?? 2. 2023 should be a transition year when buyers could choose between old and new EV tax credits. We need to give car manufactures some time to adapt to the new rules. 3. I do like the Made in the USA provisions, just not sure if they have enough US sourced materials like lithium in 2023. Let's make this on effective 2024. Sincerely,
Lanette Vo	1/14/2023 1:22	Dear Sir or Madame, I am writing to express my support for the inclusion of the Tesla Model Y 5-seater vehicle in the EV tax rebates incentive as an SUV. The Model Y, while similar in design and functionality to a sedan, meets the criteria for an SUV with its larger size and increased storage capacity. Furthermore, allowing the Model Y to not qualify for the $80,000 SUV incentive would force Tesla to keep its reduced pricing which will ultimately put other auto companies at a disadvantage. Ford and GM's margins are already so low or even negative to be able to lower their prices to compete with the Model Y. I would love to see other EVs on our roads which is the entire reason for these government's incentives, isn't it? The Model Y 5-seater is a great addition to the electric vehicle market, and I believe it should be recognized as an SUV for the purposes of tax rebates. Thank you for your consideration. Sincerely, Lanette Vo
Dwayne McFarlane	1/14/2023 6:36	Pertaining to the Inflation Reduction Act There should have been a bigger phase in period for the "American Made" change to give companies like Hyundai that previously qualified more time to compile. Raphael Warnock's Affordable Electric Vehicles for America Act should be signed into law. Also, why is the 5 seater Tesla Model not an SUV and the 7 seater is? That just doesn't make sense!

Name	DateTimeReceived	Body.TextBody
Ilya Yeliseyev	1/14/2023 13:06	None of this IRS EV tax credit make any sense. I don't even understand who thought of all this. You need rocket science degree to understand what and when does it qualify for EV tax credit. Why does Tesla Model Y, which is clearly an SUV, does not qualify for EV tax credit? 5 or 7 seats is just an option, the SUV is exactly the same. It should obviously qualify for $7500 fed tax credit
steve brown	1/14/2023 13:16	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by nearly 40,000 Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Stephen R Brown Link to Petition: https://chng.it/THRQywqtmK
techtoo@netzero.net	1/14/2023 15:38	Tesla Model Y is absolutely an SUV as it is offered as all wheel drive, has a tall roof line and rear gate with fold down rear seats for loading larger objects than the sedan. Regards
Tres Nelson	1/14/2023 16:31	To whom it may concern, I am writing to express my support for the eligibility of the Tesla Model Y for the federal tax credit. The Model Y, like all electric vehicles, is a crucial step towards reducing our dependence on fossil fuels and slowing the effects of climate change. As you may know, the federal government currently offers a tax credit for the purchase of electric vehicles, as an incentive for consumers to make the switch to more sustainable transportation. The Model Y, which is a fully electric SUV, qualifies for this credit, as it meets all the requirements set forth by the government. In addition to the environmental benefits, the Model Y also offers many other advantages over traditional gasoline-powered vehicles. It has a lower total cost of ownership, as electricity is cheaper than gasoline and maintenance is less expensive. It also has a longer driving range and faster acceleration. Furthermore, Tesla has a proven track record of innovation and leadership in the electric vehicle market, and the Model Y is no exception. It is designed and manufactured to the highest standards, with cutting-edge technology and features. In conclusion, I strongly believe that the Tesla Model Y should be eligible for the federal tax credit, as it is a step towards a more sustainable future and offers many benefits over traditional gasoline-powered vehicles. Thank you for your consideration. Sincerely,
Jim Sharp	1/14/2023 19:25	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, James Sharp
Frédérick Pétrin	1/14/2023 19:29	This is ridiculous that Tesla Model Y need a 3rd row seat to be considered SUV, which is something not required from the bunch of hybrid with only 20ish miles of EV range which shouldn't even deserve a subsidies to begin with: it's not even enought for a daily commute.

Name	DateTimeReceived	Body.TextBody
Arya Yavari	1/14/2023 19:30	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Arya Yavari
Sam Simon	1/14/2023 19:57	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,
John Caruso	1/14/2023 22:40	I strongly disagree with the current classification for the Tesla Model Y 5 passenger SUV. For some non-merit based reason, the IRS has decided to classify this vehicle as a non-SUV even though the passenger and Baggage / Cargo capacity are greater than some of the listed alternative SUVs. Clearly not a customer oriented classification, since this car has more Cargo space then most listed SUVs while having the same passenger carrying capacity.. The example below is a clear case: 2023 Volkswagen ID.4 AWD Pro $80,000 2023 Volkswagen ID.4 AWD Pro S $80,000 Comparison Cargo Volume to Seat 1 (cu. ft.) ID.4 AWD Pro 64.2 vs model Y 76.2 - Cargo Use Mode. + 12 Cubic Feet benifit. (note that "Suburban Utility Vehicle" intent is for this Mode to be a key measure). Cargo Volume to Seat 2 (cu. ft.) ID.4 AWD Pro 30.3 vs model 34.3 - 5 Passenger plus Cargo mode. Note that the Model Y has 4 more Cubic Feet even in this case. If the Car is lighter, that is not a criteria for an SUV. The criteria is what the vehicle provides for with respect to passenger and cargo capacity. Model Y detail Location: https://www.tesla.com/ownersmanual/modely/en_us/GUID-E47C4A6D-528E-419C-8C57-FD3864644C34.html Maximum total cargo volume with 5 passengers 34.3 cu ft (971 L) Maximum total cargo volume with driver and front passenger 76.2 cu ft (2158 L) Best regards,
Ayoub Abedrabbo	1/15/2023 5:28	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely,

Name	DateTimeReceived	Body.TextBody
Mark Ryan	1/15/2023 9:21	Ms. Garcia, The qualifications for the IRA EV Tax credit need to be adjusted to the facts on the ground. Specifically, 1. US sourced content - most BEVs currently available in the market will not qualify 2. IRS SUV designations do not match EPA designations or reality 3. IRS price caps for both new and used BEVs do not reflect marketplace realities I believe that the intent of the legislation is to encourage the transition to decreased emissions from the transportation sector. However the limitations/hurdles imposed by the current IRS regulation schedule will drastically and needlessly, impede this transition. Please address this situation to help make the world a better place. Thank you Mark Ryan Kingston, WA
John Hanley	1/15/2023 10:46	The EV tax credit applications need a serious overhaul, how is a Jeep hybrid more eligible then the Tesla Model Y? Do we not want people to take Climate Change seriously. We must change the rules and include the correct vehicles. Make it a fair playing field for consumers and not allow special interest to dictate policy. Americans want a fair playing field!! Thank you, John Hanley
Dan Brackett	1/15/2023 12:32	Concerning the inflation reduction act(IRA); and specifically, the EV tax credit program. The Treasury ought to adjust course and make its SUV classification consistent with the EPA's Fuel Economy Labeling program. The Treasury ought to conform to the language of the IRA, which states that the Treasury department will follow the vehicle classifications as determined by the EPA. By not conforming the text of the IRA the Treasury is opening itself to litigation from auto manufacturers and private citizens. If this action is intentional and designed to delay the implementation of the IRA EV tax credit then severe consequences of litigation are likely, and which will cause tax payers to foot the bill to defend an obviously incorrect implementation of the Law. Please see fit to follow the text of the IRA and conform to the EPA classifications for vehicles. I will be following the development of this rule with baited breath and shall be following up on this with my local Senators and Representative. Get Outlook for Android<https://aka.ms/AAb9ysg>
Hugo Andrade	1/15/2023 14:04	I will try and make this short and to the point. I don't believe that weight should be used as a criteria to decide weather is an suv or not as weight in electric car. Must me reduced to get better range an efficiency. A better criteria should be cubic space in the occupancy section. This might be bias opinion but in my opinion a widely shared one if the tesla model Y and ford mac e are not eligible for the tax credit of an suv, then your doing something wrong. Hugo Andrade 29448 Camino Ave, Gustine, CA 95322
Alex Ray	1/15/2023 15:48	Hello- Please make sure to include all Tesla model Y for the $7500 federal rebates.
Antonio Zepeda	1/15/2023 16:11	The Tesla Model Y 5-seat configuration is an SUV and not a sedan, and should be included in the vehicles that can take the $7,500 tax credit at the $80,000 cap. Thanks, Antonio Zepeda 2184 Stocker Street Pomona, CA 91767 (323) 401-7197

Name	DateTimeReceived	Body.TextBody
Bruce Herrmann	1/15/2023 19:09	To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. Thank you for considering my concerns. Sincerely, Bruce Herrmann Sent from Yahoo for iPhone<https://apps.apple.com/us/app/aol-news-email-weather-video/id646100661>
Kurt Keller	1/15/2023 19:56	MB Number: 1545-2137.Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). <https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> Request Access<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> federalregister.gov<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> [X]<https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses> Andres Garcia, I have recently read many articles about the EV tax credit. And I have ordered a 2023 Cadillac Lyriq. After reviewing all the Federal reasons and requirements for which EVs quality, some of these requirements don't make sense. If the Federal government really wants to make a difference for the environment, all EVs should receive the same credit or all cars under a certain MSRP. How can there be a gap between passenger cars and SUVs where an EV doesn't qualify for one of those categories? Please reconsider the Cadillac Lyriq for the tax credit. Thank you, Kurt
Thomas Hammel	1/15/2023 20:12	I would kindly like to ask you to reconsider the SUV status of the Tesla Model Y 5-seater. I find it very unfair to not include it as an SUV when it clearly is. It is by far the most American car over many others. I would officially like to voice my dislike of this decision. It is sad that other cars with only 20 miles of electric range qualify and the Tesla Model Y 5 seater does not. -- Kind regards Thomas Hammel
Dane Ireland	1/16/2023 0:23	Seems like a very poor use of ev incentives to exempt the number one suv based on its 5 seat vs it's 7 seat configuration.also seems unreasonable to allow the hybrids in without the plug in vehicle allowed to qualify for the $7500 tax incentive. Sent from my iPad
wayne_lee72@hotmail.com	1/16/2023 0:47	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Wayne Lee

Name	DateTimeReceived	Body.TextBody
Sundaram	1/16/2023 1:39 --	To whomsoever it may concern, I am truly concerned and disappointed in the implementation terms regarding the current IRA EV Tax credit. I believe that this credit is really unfair because it provides tax benefits to hybrid and foreign-built electric vehicles, and circumvents and denies benefits to a truly American-made pure electric vehicles such as the Tesla Model Y 5 seater vehicle that exceeds the standards required to enjoy the support and benefits of the Tax Credit program I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States, but deny the benefits to a vehicle that more than meets the requirements set forth, setting a standard that is miles ahead of the rest of the vehicle that undeservedly benefit from the good program. I urge the IRS to reconsider the current structure of the IRA EV Tax credit, and to include American-made pure electric vehicles in this program to reflect the intended objective. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Please address this issue and the concern of many Americans like me. Sincerely, Sundaram Raghunathan A Proud American Citizen
Tom Hoadley	1/16/2023 7:13	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Thomas Hoadley
Rick Haller	1/16/2023 13:48	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Rick Haller Kansas City, Missouri

Name	DateTimeReceived	Body.TextBody
Brian Cook	1/16/2023 13:53	Subject: OMB Control No. 1545-2137 Dear Mr. Garcia, I wish to comment on the IRS determination of vehicle cost limits to qualify for EV tax credits related to the Inflation Reduction Act ref: OMB Control No. 1545-2137. It has come to my attention that the IRS has deemed the Tesla Model Y 5 seat configuration as NOT an SUV and thus limits it's eligibility due to cost at $55,000 as an "other" vehicle vs $80,000 for SUV's and Trucks as outlined in the IRA. I disagree with the IRS on their determination based on the following facts that are well known to the public. 1. The National Highway Safety Transportation Administration and the Department of Transportation have for years evaluated and determined the Tesla Model Y, 5 seat at model, at ALL trim levels to be an SUV. 2. In applying the IRA eligibility rules the IRS determined that certain hybrid (gas and small battery powered EV) were SUV's even though such vehicles are not pure EV's and are far less efficient as compared to the Tesla Model Y, 5 seat SUV. Examples A. Jeep Wrangler Hybrid 5 seat that gets ONLY 21 miles pure EV from it's small battery qualifies for the IRA tax credit up to a vehicle cost of $80,000 but the Tesla Model Y, 5 seat SUV that gets 330 miles pure EV does not! B. Audi Q5 E Quattro is a hybrid SUV is 5 seat SUV that gets 23 miles pure EV, and is built in San Jose Chiapa Mexico, qualifies for the IRA tax credit up to a vehicle cost up to $80,000. This means a German brand SUV assembled in Mexico gets the IRA tax credit but the 100% built in the USA Tesla Model Y, 5 seat SUV doesn't qualify for the IRA tax credit due to vehicle cost caps. Based on the above facts and examples it is clear the IRS is not being consistent with other government organizations actually charged with vehicle oversight as to what is an SUV and what isn't. Furthermore, the IRS determination that the TSLA Model Y 5 seat isn't an SUV but then determines two very inefficient hybrids are SUV's is ludicrous. Finally, to think that the IRS determination of SUV's favors a German brand SUV made in Mexico thus
jael reyna	1/16/2023 14:17	To: Andres Garcia Good afternoon, just wanted to comment on the guidelines for the EV tax credit. the credit should apply to all electric vehicles. it's insane that the Tesla Model Y EV doesn't currently qualify, but the Jeep Wrangler Plug-in Hybrid does. please rectify this. i am currently not on the search for a new vehicle, but this just seems a commonsense fix. thank you and i hope you have a great day. Thank you for your time. Jael Reyna Galatians 5:12
Gerald Gardner	1/16/2023 14:27	Todd Gardner 1058 South 5th Street Apt. 113 San Jose, CA 95112 Internal Revenue Service, Room 6526 Attn: Andres Garcia 1111 Constitution Avenue NW Washington, DC 20224 pra.comments@irs.gov<mailto:pra.comments@irs.gov>

Name	DateTimeReceived	Body.TextBody
Josef Ehrlichster	1/16/2023 14:49	goes against all common sense! You determine if a car is a SUV based on its weight while it should clearly be determined by its maximum cargo volume, which is a very large 76 cu ft for the Tesla Model Y 5-seater. So many people prefer SUVs to sedans because of their much increased cargo volume (and higher elevation from the ground, which the Model Y also has) and clearly not because of their increased weight! So, the defining feature of a SUV is clearly cargo space and no sedan has anywhere close to 76 cu ft of maximum cargo space. Even many SUVs have less than 76 cu ft of cargo space. The Tesla Model Y 5-seater is already the most popular EV SUV worldwide and it will nearly for sure become the most popular and most sold car of any type in 2023. Many people of limited means would love to be able to buy a Tesla Model Y (nearly everybody buys the 5-seater and not the 7-seater) and thereby being able to tremendously reduce the very harmful emissions of their car (and hasten the advent of renewable energy, which is the main purpose of the IRA and the tax credits), but need to qualify for the tax credit in order to be able to afford it. Tesla reduced the weight of the Model Y as much as possible to make it more efficient (and use less electricity) and should be praised and rewarded for this and not be severely punished instead! (As a side issue the Tesla Model Y is also the safest SUV there is (except for maybe the Model X) and the more people can afford it, the more we are going to reduce the amount of people who are killed or seriously injured in car accidents). Thanking you in advance for giving serious consideration to the points I made, which I strongly believe are accurate and logical. Best Josef Ehrlichster
Andy Ng	1/16/2023 15:48	Subject: OMB Control No. 1545-2137 To whom it may concern, I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Dr Andy Ng 6615738184
Guy P	1/16/2023 16:47	If it walks like a duck and quacks like a duck…it's a duck. If it walks like an SUV and quacks like an SUV…it's an SUV. I am providing feedback on the new IRS rules for Qualified Plug-In Electric Vehicle Credit (i.e. the new IRA legislation rules). OMB Control No. 1545-2137. I was surprised to learn that only some versions of the Tesla Model Y SUV qualify as an SUV under new IRS guidelines. This seems flawed for several reasons: * Reason 1: This is not consistent with other government agency definitions for the Tesla Model Y. In specific, the EPA Size Class specification for the Tesla Model Y is a "Small Sport Utility Vehicle". To say the least, it is very confusing to the consumer to have one Federal Agency say a vehicle is an SUV and another agency say it is not. To make it even more confusing, one version of the Tesla Model Y is an SUV and another is not?? * Reason 2: The slightly heavier versions of the Tesla Model Y (i.e. 7 seat versions) qualify as an SUV, but the lighter versions do not. You are specifically penalizing the more efficient SUV (i.e. lighter SUV) and encouraging the purchase of the less efficient SUV. This seems counter to the intended purpose of the IRA legislation in the first place…to encourage the purchase of efficient vehicles to reduce greenhouse gas emissions. * Reason 3: Having the exact same vehicle be classified as 2 different vehicles for tax purposes is unnecessarily confusing to the consumer and logically unfounded. The 7 seat version and 5 seat version of the Tesla Model Y are the exact same vehicle in every way (body style, length, width, etc.). The only practical difference is you have less storage space available in the 7 seat model because there are 2 more seats in the way. This doesn't really pass "the smell test" for a logical classification. Referring back to my original paragraph…if it walks like an SUV and quacks like an SUV…it's an SUV. The current IRS interpretation for the Tesla Model Y has several logic flaws. I have listed these flaws above. Also, the IRS interpretation is not consistent with other Federal Agency (EPA) definitions. You should change the IRS interpretation to correct these issues and list all versions of the Tesla Model Y as an SUV. In the 1964 Supreme Court obscenity case (Jacobellis v. Ohio) Associate Justice Potter Stewart wrote that "hard-core pornography" is hard to define but "I know it when I see it." To paraphrase Justice Stewart…An SUV may be hard to define, but I know one when I see it.

Name	DateTimeReceived	Body.TextBody
John & yuki gmail	1/16/2023 17:52	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, John Fisher
David Quinn	1/16/2023 19:20	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, David Quinn Sand Springs, Oklahoma
AXEL L FLORES CORREA	1/16/2023 20:53	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Axel Flores

Name	DateTimeReceived	Body.TextBody
Karl Konnerth	1/16/2023 22:00	Dear Sir, I am writing regarding your recent proposal for Qualified Plug-in Electric Drive Motor Vehicle Credit. I am sure this is challenging to develop, given the law's guidance on vehicle and battery manufacturing location, battery mineral origins, price and income levels, and vehicle type. However, I think you made an error in how you categorized the type of vehicle in some cases. Specifically I am referring to the Ford Mustang Mach-E model. While the name mentions the Mustang, it is not a passenger vehicle like the internal combustion engine Mustang. It has a high ride height typical of an SUV, comes in AWD models, and has the large cargo space and rear hatchback typical of an SUV. Ford has marketed it as an SUV since it was introduced over three years ago. I understand that you may have considered its gross vehicle weight in making this determination, but that is not a good factor to use as it is essential to keep the vehicle as light as possible for maximum range. I also think it is important to have multiple electric SUV options for Americans to purchase! SUVs represent the largest vehicle type purchased today. If the Inflation Reduction Act incentive is to encourage the purchase of electric vehicles over fossil-fueled vehicles, we need model types that meet American needs. Otherwise they will continue purchasing vehicles that use fossil fuel, contributing to climate change and putting our planet at risk. I hope you will reconsider how you have classified the Mach-E, as well as several other vehicles (Tesla Model Y, Volkswagen ID.4, and others to come). Thank you, —Karl Karl Konnerth 4 Inner Cir Redwood City, CA 94062 karl_konnerth@usa.net<mailto:karl_konnerth@usa.net>
Lance Kind	1/16/2023 23:58	for maybe the drive across the parking lot while EVs help us with the growing problem of carbon pollution. So I suggest dropping those from the program as we want to encourage manufacturing of zero emission vehicles. We need to move faster to zero emissions. Regarding using weight for judging what's an SUV and what isn't. SUVs are about *capability*: all wheel drive, large number of passengers and or cargo. Regards, Lance Kind Resident of The Woodlands Texas. Sent from my iPad
Mike Young	1/17/2023 13:49	Dear Sir, I am perplexed that the IRS has become so involved in the design of my new Tesla. I am planning to buy a new model y Tesla this year which I believe will be a good thing on several levels. As I started to put together my order I immediately noticed your preference for black seats when I realized that the only way I could buy get a red one is with black seats. If I chose red and white seats it puts me over your 55,000 limit for the 5 seat SUV. I could solve this by choosing the 7 seat option for an addditional 4000 which raises my limit to 80,000 but we have one of those now and never use it. I also noticed you apparently don't care for people using utility trailers or pulling fishing boats either. Even if I get the black seats in my red car, I lose my tax credit if I decide to add a 1000 tow hitch. Various other combinations of colors and trailer hitches seem to be out of favor as well but I think I made my point. Please be fair about this. If I buy an EV I should be able to easily and quickly determine it's eligibility for this credit Thank You Mike Young Sent from my iPad
vince suich	1/17/2023 14:37	We wonder why your offices will not consider the Tesla Model Y vehicle as an SUV. It seems it is a way to not acknowledge that Tesla is a 100% American made vehicle and sold more cars that several other car companies combined. We urge you to consider the Tesla vehicle Model Y as an SUV so that buyers can qualify for the tax credit afforded other SUV's with far less emissions to the environment and yet gets way better mileage using NO gas. A hybrid Jeep with an mpg equivalent of 20 mpg qualifies for a tax rebate ??? Somebody's missing the purpose of this important piece of legislation. Please reconsider this classification for Tesla Model Y Vince & Diane Suich
Robert A Perry	1/17/2023 21:10	Greetings. I am concerned about the standard used to decide if a motor vehicle is to be classified as an SUV or a sedan. I would like you to use the same standard at the Department of Transportation, and average standards of all 50 States, as well at the licensed manufactures. It is illogical to only use the standard of a third row seat(s) and weight. After all the Tesla Model S sedan is the same virtual weight and measurements weather or not the optional two third row children's seats are installed in the real trunk space. Over 98% of the vehicle's parts are interchangeable. Thank you. Robert A. Perry Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Tuck	1/17/2023 21:48	equipped third row) to create a large somewhat rectangular cargo area with a flat floor. A 2 door coupe or 4 door sedan has a truck and therefore a fixed cargo configuration. A hatchback which does not provide access to additional roof coverage over a cargo area (like the mustang) or does not have second row seats that fully collapse for a flat cargo area.. is not an SUV because no addition cargo area is gained by reconfiguration. I do not know if the is the EPA's definition, but for DIY homeowners and outdoorsmen, an SUV provides the cargo space needed where a Sedan does not. This is why I agree with the EPA that the Mache, Lyric and Tesla Y are all SUVs. Thank you for your consideration, I currently own a Ford Explorer and a Cadillac ELR an plugin hybrid, but hope it to eventually reduce to one fully electric American SUV. Tuck Tucker 214-455-0573
TheMasonWay	1/18/2023 1:24	Please re-consider the vehicles on the $7,500 ev tax credit. A jeep hybrid 4XE has the ability to acquire the tax credit while a Tesla Model Y does not have the ability to receive the credit. There is a giant list of vehicles that are able and not able due to this. Please take some time and review the tax credit and evaluate the vehicles on it. Sincerely, Mason Marsh
Yasser Faraco	1/18/2023 4:04	Hello, Tesla is the most American made car, and one of the most efficient vehicles out in the market. The Model Y is an SUV in all trim levels and needs to qualify for the full 7,500 credits. It feel like it been punished for it. Thank You YASSER FARACO Artist | Designer | Photographer Facebook | Twitter | Instagram Yasser Faraco
Chris Nichter	1/18/2023 8:56	gasoline vehicles to electric vehicles by incentivising car companies to produce vehicles in the USA and help stop the reliance on China for batteries. The current tax credits are not moving the US in this direction. How the IRS determines the "classification" of a SUV is based on weight of a vehicle, when larger weight vehicles are less efficient in energy costs. Manufacturers having to add a 3rd row for passengers should not be the driving factor. Obviously, the credits for vehicles that do not utilize a battery for propulsion (ICE vehicles) or only use a battery for 10-50 miles (Hybrid) are not helping the US move to the future, why are they included in the IRA tax credits? There is no correlation for gas vehicles to be included. Plus, companies have started to spend billions of dollars to build up production in the US based on the IRA and your "interpretation" of the IRA has put these companies in a bind. Please quit playing into the lobbyists hands and do the right thing for our children and our children's children. Respectfully, Chris Nichter
Thomas J Towell	1/18/2023 16:43	customers will be able to take advantage of the federal clean vehicle tax credit included in the Inflation Reduction Act of 2022. However, there remains some confusion in vehicle eligibility for the credits. Specifically, consumers and dealers alike are in need of clarity on what vehicle classification standards apply. For example, consumers utilizing Environmental Protection Agency (EPA) and Department of Energy (DOE) resources like fueleconomy.gov will see the Cadillac LYRIQ classified as an SUV, while the Treasury site says something different. In determining how vehicles should be classified, Treasury should leverage existing U.S. government definitions and practices, using criteria and processes similar to that used by the EPA and the DOE. This drives consistency across existing federal policy and clarity for consumers. We look forward to forthcoming Treasury guidance on vehicle classifications to provide the needed clarity to consumers and dealers in order to implement and achieve the goals of these policies. Sincerely, Thomas J Towell President 330-376-9600 Office 330-376-1852 Fax davetowellcadillac.com<http://www.davetowellcadillac.com/> Dave Towell Cadillac 111 West Market Street Akron, OH 44303

Name	DateTimeReceived	Body.TextBody
Ralph Smallwood	1/18/2023 17:12	Hi, I purchased a 2023 Telsa Model Y long range in Nov of 2022. I am quite surprised that it does not qualify for the IRA $7500 tax credit while if I had bought a third row seat then it would have. This is nonsensical, I know it, you know it, fix it. Ralph Smallwood 10049 E Tripoli Ave Mesa, AZ 85212
Dominick Feriozzi	1/18/2023 19:53	The application of the EV tax credits seems to have the opposite intent of the passed legislation. The text of the Inflation Reduction Act requires the Secretary of the Treasury to determine vehicle classifications “using criteria similar to that employed by the Environmental Protection Agency and the Department of the Energy to determine size and class of vehicles.” Yet, the classifications adopted by the Treasury/IRS are not consistent with the EPA classifications and have eliminated vehicles such as the Ford MachE and Tesla Model Y platforms from receiving the tax credit.When the majority of the incentive seems to be applied to companies that are leasing vehicles or even hybrids that have worse fuel economy ratings. If the government wants to promote electric vehicles then the most efficient and fully electric models should be getting the full intent of the tax incentive. The classification decisions made by the Treasury are not consistent with either the letter or intent of the Inflation Reduction Act, are unfair to full battery electric vehicles, and are confusing for consumers. Request that this interpretation be reexamined quickly so as to provide the necessary clarification to consumers looking to actually make a difference while receiving the best product available to last the long term. Respectfully Dominick Feriozzi
Archuleta, Nathanael	1/18/2023 22:16	Dear Andres, I am submitting my official comment for Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. I disagree with how the IRS is defining SUV for purposes of the EV credit. For purposes of § 30D(f)(11)(B), a vehicle’s vehicle classification is to be determined consistent with the rules and definitions provided in 40 CFR 600.002 for vans, sport utility vehicles, and pickup trucks. A vehicle described in § 30D(f)(11)(B)(iv) is a vehicle that is not considered a van, sport utility vehicle, or pickup truck consistent with the rules and definitions provided in 40 CFR 600.002. Under that regulation, Sport utility vehicle (SUV) means a light truck<https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=3e57a02056de77395e4299622d8f13ae&term_occur=999&term_src=Title:40:Chapter:I:Subchapter:Q:Part:600:Subpart:A:600.002>with an extended roof line to increase cargo or passenger capacity, cargo compartment open to the passenger compartment, and one or more rear seats readily removed<https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=dd5f4a4dac40cf07290182e54a91daca&term_occur=999&term_src=Title:40:Chapter:I:Subchapter:Q:Part:600:Subpart:A:600.002> or folded to facilitate cargo carrying. Please correct your
Cameron	1/18/2023 23:49	entire inch of increased ground clearance as compared to the ACTUAL passenger vehicle offered by Tesla in that size class or most common late model vehicles like the Toyota Camry Hybrid or Honda Accord Hybrid that are classified as passenger cars. Additionally, the Model Y has a significantly higher roof-line, in keeping with the SUV/CUV styling and increased functionality that is the defining characteristic of utility vehicles. The model Y is no more a passenger vehicle than a Honda ridgeline or Toyota CHR
Arthur Schalick	1/19/2023 11:42	I am writing to express my concern regarding the current IRA EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRA EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I’ve included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Arthur Schalick
Khai Tran	1/19/2023 19:05	I am writing to advocate for the inclusion of the Model Y 5 Seater as an SUV for the purposes of qualifying for the $7,500 EV Tax Credit. As you may be aware, the Model Y 5 Seater is a highly efficient and environmentally-friendly vehicle that is becoming increasingly popular among American consumers. This vehicle is not only a great option for families, but it also meets or exceeds all the requirements for an SUV as defined by the EPA. If the purpose of the Inflation Reduction Bill is to incentivize the purchase of EV, then the model Y being included as an SUV is a must. In addition to its impressive fuel economy and low emissions, the Model Y 5 Seater also boasts a spacious and versatile interior, making it a great choice for both daily commuting and long road trips. Furthermore, it has a high safety rating makes it a perfect car for a family like mine. I strongly believe that the Model Y 5 Seater should be eligible for the EV Tax Credit as an SUV classification, as it promotes the use of clean, efficient energy, and helps reduce our reliance on fossil fuels. I hope you will consider my request and make the necessary adjustments to include the Model Y 5 Seater as an SUV for the EV Tax Credit. Thank you for your time and consideration. Sincerely, Khai Tran

Name	DateTimeReceived	Body.TextBody
Esra Neale	1/21/2023 8:12	I am writing to express my concern regarding the current IRS EV Tax credit. I believe that this credit is unfair in its current form, as it provides tax benefits to hybrid and foreign-built electric vehicles, while excluding American-made pure electric vehicles such as the Tesla Model Y 5 seater. I understand that the goal of the IRS EV Tax credit is to encourage the use of environmentally-friendly transportation, and I support this goal. However, I do not believe that it is fair to provide tax benefits to vehicles that are not fully electric and are not built in the United States. This not only disadvantages American-made EVs, but it also fails to fully incentivize the adoption of truly green transportation options. I urge the IRS to reconsider the current structure of the IRA EV Tax credit and to include American-made pure electric vehicles in this program. By doing so, we can truly encourage the adoption of environmentally-friendly transportation options and support the growth of domestic industries at the same time. I've included a link to a petition signed by tens of thousands of Americans that feel the same way I do: https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit Thank you for considering my concerns. Sincerely, Esra Neale esraneale@gmail.com<mailto:esraneale@gmail.com>
Eric Berke	1/21/2023 11:35	To Whom It May Concern: I believe the current IRA EV Tax credit vehicle designations have serious flaws. If the goal is to help citizens buy EV's to slow down climate change by minimizing fossil fuel use, decrease air pollution for health reasons and secondarily to allow US auto makers to compete in the world EV market the rules for qualifying make little sense. Cars like the Ford Mach-E and Tesla Model Y 5 seat version are not seen as EV's while foreign made cars are and qualify for the $80,000 limit to get the credit rather than the $55,000 limit. Now that Tesla dropped their prices on the model Y 5 seater to qualify, it has put more pressure on US companies which don't have the margins to allow them to cut their prices without losing money on every EV they sell. This will result in fewer EV's being sold by US companies other than Tesla. This may be able to be rectified by reassigning the Model Y and Mach-E as SUVs so they can qualify at a higher price point. This will allow the companies like ford and GM to charge more and sell more EV's rather than having the opposite effect. I think the government would like to not have to bail out GM again. There appears to be a bias against Tesla because they don't have Union workers. We should support Tesla whose workers make more than Union workers do. Tesla is our only chance for the US to dominate world EV sales rather than the Chinese. Remember when the Japanese cars took over the US in the 1980's? Let's not let the Chinese take over in the 2020's. Sincerely, Eric Berke
takeactiontone@gmail.com	1/22/2023 0:38	qualifies as a car/suv just to raise prices on their vehicles. If we truly want to adopt a cleaner world, No modifications to the policy should be made. The model Y and Mach E are not SUVs.
Mica Zaragoza	1/23/2023 19:55	Thank you kindly for making a public comment forum available regarding the IRS' pending decision on electric vehicle credit qualification under the Inflation Reduction Act of 2022. Seeing the public comments have been closed early due to overwhelming response, I imagine you have had a lot of feedback on the IRS' classification system for qualifying EVs based on vehicle class. When legislation was introduced in 2022, I began the purchasing process with Tesla based upon their and other US Government Agencies' classifications of their Model Y vehicle as a US-made SUV, anticipating our Congress would pass this bill and encourage the development of US manufactured EVs. My purchase agreement was signed on 8/7/22, with acceptance on 1/21/23, due to backlog in demand. As such, my purchase decision was based on US Government classification and dealer classification of this vehicle as an SUV well in-advance of this legislation, anticipating all would be reasonably aligned. With that said, I would appreciate the IRS' decision to align with both the manufacturer and EPA on classification, also aligning in a common sense manner with other similarly classified vehicles, such as comparably sized vehicles by other US providers, such as Ford. Thank you for your consideration, Mica Mica Zaragoza Cell: 650-400-4496 Email: mdzaragoza08@gmail.com<mailto:mdzaragoza08@gmail.com>
Sebastian Weijerman	1/23/2023 22:22	Dear Mr. Garcia, I believe that the 5-seater Tesla Model Y should qualify as an SUV for the 2023 EV tax credit and that it should be subject to the $80,000 MSRP limit instead of $55,000 MSRP limit. In terms of comparability to other SUVs, this vehicle matches the same characteristics of all the vehicles that have been qualified as an SUV under the 2023 EV tax credit and it is odd that only the 7-seat version of the model Y is classified as an SUV in this case, as that is not the case for other vehicles. Kind regards, Sebastian Weijerman

Name	DateTimeReceived	Body.TextBody
Bob Vandette	1/24/2023 7:47	I would like to purchase a Tesla Model Y this year as a replacement for a Lexus SUV but I do not want the 7 seat configuration. The seat configuration should not be considered as the defining attribute for an SUV. The model Y has the same if not more cargo space and weight as my Lexus SUV and I only had a 5 seat configuration. If you look at the specifications of the RX470H that I have, it is a 4Dr 5 seat AWD SUV! Please change the classification of the Model Y 5 seat configuration to an SUV so I can benefit from the $7500 tax credit. Thank you, Robert Vandette 81 Pine Tree Drive Methuen, Ma 01844
Gerald	1/24/2023 9:04	Dear IRS, I am requesting a consideration of change in the guidelines for the EV tax credit for EV's purchased after Jan 1 2023. I ordered a Cadillac Lyriq because it is built in the USA at Springhill Tennessee along with the batteries. Retail price is >$55k. There seems to be some confusion to the guidelines whether it is an SUV or a car. The EPA defines this vehicle as an SUV and it qualifies for section 179 as a SUV. It has a rear tailgate and weighs 5920 lbs. with a GVRW weight of 6724 lbs. Based on any other factors, this vehicle would usually be classified as an SUV. Please reconsider this vehicle for the SUV tax credit. There are many of us out there with orders for this vehicle wanting to buy American. Thank you for the reconsideration. Gerald Tam
Josh Santos	1/24/2023 10:36	I am writing you this email to share my thoughts on the IRS EV Tax Credit that came into existence via the 2022 Inflation Reduction Act. While I am happy to see extended tax credits to accelerate the transition to clean transportation, I am unhappy that the Tesla Model Y is classified in the way that it is. The Tesla Model Y is a fully-electric SUV, but is only allowed credits that smaller non-SUV vehicles are allowed. This seems to be largely due to the vehicle's weight, which is lower than what seems to be used to qualify vehicles as SUV's. This means that a mostly-gas-powered vehicle like the Jeep Wrangler 4xe<https://www.jeep.com/wrangler/wrangler-4xe.html> fully qualifies for the $80,000 tax credit despite only have 21 miles of electric range, while the Tesla Model Y with >300 miles of electric range does not. I urge the EPA and the IRS to re-evaluate the classification of vehicles like Telsa's Model Y to ensure we get a fair transition away from fossil fuels to the types of vehicles we will need more of in the future. Best Regards, Josh Santos San Francisco, CA Co-founder/CEO - Noya<https://www.noya.co/>
lisat1227@twc.com	1/24/2023 10:55	I would like to share my comments on the IRS guidelines that limit the $7,500 rebate and exclude several models of the Tesla Model Y. I completely understand with a price limitation on the rebate. For instance, those who can buy cars nearing $100K likely do not need the rebate. But, the Tesla Model Y, particularly with the new price cuts by the company, should be included. The AWD performance model misses the cut-off by a few thousand dollars. What is most frustrating is that the rebate can apply to hybrid vehicles that are still polluters and if the goal is to encourage EV ownership, then setting guidelines that exclude one of the two most popular EVs should be reconsidered. I appreciate you taking my comments and your consideration in including all Tesla Model Y cars in the rebate eligibility. Melissa Thompson Lexington, Kentucky

Name	DateTimeReceived	Body.TextBody
Michael Smith	1/24/2023 21:53	January 24, 2023 Re: OMB Control No. 1545-2137 Dear Mr. Andres Garcia, This is my second letter writing to you to reconsider the classification of the 2023 Cadillac Lyriq SUV made by General Motors for the Clean Vehicle Tax Credit rebate and properly put it at an $80,000 MSRP cap for an SUV. After learning about some of the archaic rules on what the IRS thinks an SUV should be, I wanted to share some additional information. Currently on your website, the MSRP for the Cadillac Lyriq is capped at $55,000 which means you have classified it as a small car and not an SUV. The Cadillac Lyriq has an MSRP of roughly $60,000 to $67,000, depending on the model and when initially reserved, so your inaccurate classification makes it currently not eligible for a rebate. After finding archaic EPA rules online regarding vehicle approach and departure angles that are out of the stone ages, it appears that the IRS prefers to stifle innovation and make all SUV's the same – big gas guzzling behemoths. Also requiring things such as all-wheel drive – which reduce range, increase charging times, and add unnecessarily to the cost don't make sense either. Nor does requiring a third row seat. Adding a third row seat reduces the weight of cargo you can carry when the seat is down and loses additional storage space – something I need for my job. These archaic EPA rules were designed to allow vehicle manufacturers to build less efficient vehicles, evade requirements to build fuel efficient vehicles, and not have it hurt their fleet fuel economy. Now you are using them to penalize more efficient vehicles built to a new electric standard. Electric vehicles should be more efficient and not less efficient; they should use interior space better to hold more people and luggage in a more efficient manner. We should not be designing electric vehicles like it's 1995 in 2023. We should be applauding the most efficient vehicles in their categories – that have great range, great cargo space, and fast charging The Lyriq was designed from the ground up to be an all electric vehicle. Which means they didn't try to make it less efficient to have archaic angles on
Nelson Lavergne	1/25/2023 15:48	The Qualified Plug-in Electric Drive Motor Vehicle Credit exists to incentivize the adoption of Electric Vehicles (EVs). It should be available (exclusively) for every battery powered electric vehicle on the market, regardless of its categorization. Having a combustion engine should deem it ineligible for this Tax Credit. More Information: A hybrid Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y is electric only and gets 113 MPE.. It has 330 miles of range. It does not get a $7,500 EV tax credit outside of the 7 seat addition (more on that later). Jeep took and gas SUV and added $2,500 of batteries (for 21 miles of electric range) and gets a $7,500 subsidy. Meanwhile a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not SUV enough. According to the DOE with data provided by EPA on fuel economy.gov<http://economy.gov> the Tesla model Y is classified as a sports utility vehicle. If we get into specifics it is a small sports utility vehicle. Currently this does not qualify under the current rule set to qualify. It would have to have the additional option of a 7-seater. There is no difference between a model y and a model y 7 seater other than the addition of another royal seats. Do you expect the consumer to know the difference between those options and qualifying and not qualifying for tax credits when it's exactly the same vehicle? Other than additional row of seats. Dimensions are the same, specs are the same. This goes for other makes and models where the only difference is all-wheel drive versus rear wheel drive and the all-wheel drive qualifies that vehicle as a SUV under the current standards. This is ridiculous for a consumer to be able to make sound judgments when purchasing a vehicle. It makes it even more complex for a dealership to be able to one understand these requirements and to be able to explain it to a consumer when purchasing a vehicle. If a consumer is able to go to the DOE's website which is based on fuel efficiency and classification, why would it be different for another segment of the government? We need one sound classification across all boards of what is a vehicle's classification. The current standard according to the department of energy is one thing and the current standard that you are using is another. There needs to be one consistent standard across each department either. Use what the DOE is using or have the DOE use your current standard. Having both causes too much confusion for the consumer. Thank you,
Nelson Lavergne	1/25/2023 16:22	The Qualified Plug-in Electric Drive Motor Vehicle Credit exists to incentivize the adoption of Electric Vehicles (EVs). It should be available (exclusively) for every battery powered electric vehicle on the market, regardless of its categorization. Having a combustion engine should deem it ineligible for this Tax Credit. More Information: A hybrid Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Model Y is electric only and gets 113 MPE.. It has 330 miles of range. It does not get a $7,500 EV tax credit outside of the 7 seat addition (more on that later). Jeep took and gas SUV and added $2,500 of batteries (for 21 miles of electric range) and gets a $7,500 subsidy. Meanwhile a true EV SUV with 15x the range and more cargo capacity doesn't qualify because it's not SUV enough. According to the DOE with data provided by EPA on fueleconomy<http://economy.gov/>.gov the Tesla model Y is classified as a sports utility vehicle. If we get into specifics it is a small sports utility vehicle. Also, National Highway Traffic Safety Administration dues as well. Currently this does not qualify under the current rule set to qualify. It would have to have the additional option of a 7-seater. There is no difference between a model y and a model y 7 seater other than the addition of another royal seats. Do you expect the consumer to know the difference between those options and qualifying and not qualifying for tax credits when it's exactly the same vehicle? Other than additional row of seats. Dimensions are the same, specs are the same. This goes for other makes and models where the only difference is all-wheel drive versus rear wheel drive and the all-wheel drive qualifies that vehicle as a SUV under the current standards. This is ridiculous for a consumer to be able to make sound judgments when purchasing a vehicle. It makes it even more complex for a dealership to be able to one understand these requirements and to be able to explain it to a consumer when purchasing a vehicle. If a consumer is able to go to the DOE's website which is based on fuel efficiency and classification or NHTSA, why would it be different for another segment of the government? We need one sound classification across all boards of what is a vehicle's classification. The current standard according to the department of energy is one thing and the current standard that you are using is another. There needs to be one consistent standard across each department either. Use what the DOE and NHTSA is using or have the DOE and NHTSA use your current standard. Having both causes too much confusion for the consumer. Thank you,

Name	DateTimeReceived	Body.TextBody
Michael Mason Jr	1/26/2023 8:35	To whom it may concern; Even though I am supportive of the intent of the legislation, I do think it falls short at getting at the core issue. I think in order to drive change in mindshare over whether consumers should purchase an electric vehicle over a vehicle with an internal combustion engine, the incentives should favor battery electric vehicles. I think that the limit put on certain model vehicles is making it challenging for consumers in certain regions to get access to Compact SUV equivalent vehicles, such as the Model Y due to some trim levels being limited to a $55,000 threshold. In my opinion, if a vehicle is being classified as a SUV for any of it's trim levels, then all trim levels should be considered an SUV and therefore should qualify for the higher threshold for the new EV credits. If for some reason this cannot be accommodated, then I would hope that there is future change in legislation to allow a lower credit for Compact SUVs that go above the classified Threshold (ie. $3,500 for vehicles in similar situations to Tesla Model Y (5-seater) that cost between $55K-$80K). Personally, I was fortunate to purchase a Model Y (5-Seater) within the Threshold, but I ultimately would have chosen differently, if the 5-seater had same threshold limit as the 7-seater trim. I appreciate the time and consideration that was taken to read this email. I look forward to hearing what happens next. Kind regards,
gambrell615	1/26/2023 10:15	I ordered a Mustang Mach E in September of 2022, and at the time it qualified for the $7.500 EV Tax Credit. Now that it was arrived at the dealership, I find out that it is no longer included because the MSRP is 64,965 on my particular vehicle, and because the IRS has arbitrarily defined SUVs based on GVWR, the Mustang Mach E is not considered an SUV, despite being defined as one by the manufacturer. However, the BMW X5 and Jeep Wranger plug in, with less cargo room, ARE considered SUVs. Basing an SUV on GVWR makes no sense, because the lighter vehicles are actually more efficient! My Mustang Mach-E has an average Fuel Economy of 98 MPGe, whereas the Jeep Cherokee 4xe has an MPGe of 56, allowing those vehicles up to $80,000 MSRP to qualify for the tax credit! Please reconsider these rules. I have decided not to take delivery of the Mustang Mach E, and this will severely hurt a 120 year old American Company. The dealer has agreed to hold the vehicle for me until March 1st to see if you update the guidance on Mustang Mach E BEVs. Thank you, Jay Gambrell
Jin La	1/26/2023 16:28	To whom it may concern, Please correct the classification for TESLA MODEL Y (both Long Range AWD and Performance variance) as SUV. it does not make sense to have one being classified as a passenger car and the other as an SUV but both cars are exactly the same. thank you, Jin
Clyde Sconce	1/27/2023 13:19	Hello Mr. Garcia, We really need to amend this credit to include the Tesla Model Y. It is by far the most efficient suv on our roads today, and we need to encourage as many people as we can to transition to these types of pure EVs! Hybrid vehicles are not a long term solution, and are barely better than straight gas powered vehicles...pure EVs are the way of the future, and today the best (and safest) option out there is the Tesla Model Y! -- Thanks, Clyde PS...The best option on the horizon is the Aptera, and we need to start putting credits in place that will include those vehicles as well.
Darrin Lisembee	1/28/2023 14:50	Not allowing all versions of the Tesla model Y qualify for the $7,500 tax credit it contradicts the the spirit of this new law. The goal is to encourage the switch to electric vehicles not to exclude the one doing the most to make the change. What should be excluded is credits for leasing cars that do not qualify if you bought them outright. This also does not follow the spirit of the law. Sincerely, Darrin Lisembee Sent from my iPhone
Robert Frietze	1/28/2023 22:19	makes no sense at all to exclude it from the federal ev tax credit while other vehicles have gas engines and only get 20 miles of ev range that qualify for the tax credit. Thank you Robert Sent from my iPhone
Sunil Ashtaputre	1/29/2023 21:52	The guideline that sedans get credit below 55K and SUVs get credit below 80K makes no sense to me - it simply encourages people to buy wasteful SUV. The limit should be set at the same number (55K) for all vehicles. —Sunil

Name	DateTimeReceived	Body.TextBody
Cindy Scott	1/30/2023 11:08	I would like to request a change to this rule that adds crossovers (e.g. small SUV's) to qualify for the SUV tax credit. this would include the Mustang, Tesla Model Y, Cadillac Lyric - and possibly others - which currently aren't considered SUV's. Without this tax credit, older individuals are being priced out of purchasing an electric vehicle. This is because older individuals have trouble getting in and out of sedans due to the low level of the seats. Crossovers provide higher seating making it easier to get in and out. Regards, Cindy
Craig Matsuura	1/30/2023 15:56	The tax credits need to be simplified to basically GVWR of an EV where SUV from Ford and GM (Mach-e and Lyriq) qualify as an SUV. To require 7 passengers is not reasonable, do it by weight of the vehicle. The interior space, it is obvious to everyone that those vehicles are SUV, Sport Utility Vehicles. If need be required AWD, but it is too confusing for the public they way you all are trying to define what an SUV is. What would make it even easier just say any vehicle that meets the build and battery requirements under $88,000 qualifies. (having a sub-category at $55k is too confusing). As for Battery, this year it should be assembled in the US, figuring out sourcing after is going to be difficult right now. Thank you
William Kilgo	1/31/2023 7:14	Please consider including the Ford Mustang Mach E and Tesla Model Y under the “SUV” category, or consider raising the qualifying price to $60,000. This would make the Mustang with longer range and Model Y 5 seater more accessible under the EV tax credit. Both have potential to be very popular vehicles with higher than average range and cargo space in comparison to other currently available offerings. -William Kilgo Daphne, AL
* JOE STETLER	1/31/2023 16:05	I would like to register my displeasure with the IRS' proposed ruling that some Tesla models (specifically the Model Y with 5 seats) will not qualify for the Qualified Plug-in Electric Drive Motor Vehicle Credit. (The number of seats does not define an SUV: My Ford Explorer only had 5 seats and it was clearly an SUV.) I note that the EPA, which gives the Model Y an estimated 122 mile range, classifies the vehicle as a "Small Sport Utility 4WD" -- an SUV. Source: https://www.fueleconomy.gov/feg/Find.do?action=sbs&id=45018 I do not believe that it was the intent of congress to eliminate one of the most popular vehicles, designed, produced, and headquartered in the US, from the tax credit. The batteries used in this and other Tesla models are produced in my home state of Nevada. This IRS rule will have negative impact on our state. Please update your rules. Thank you, Joseph Stetler 901 Whitehollow Ave North Las Vegas, NV 89031.
Isaac Garcia	1/31/2023 22:15	I am writing with a simple comment that the Ford Escape Plug-In Hybrid and Ford Mustang Mach-E are both miscategorized as “Other Vehicles” for the clean vehicle tax credit. Both models are clearly sport utility vehicles (SUVs) and are listed as SUV’s on Ford’s website. They should qualify for the $80,000 MSRP limit. Thank you, Isaac Garcia
Anthony Rinaldi	1/31/2023 23:40	Thank you for the chance to give feedback on the IRS classification of electric vehicles as SUV or cars. Personally, it is rather arcane to base SUV status solely on weight as a fallback. Rather, I believe the “Utility” in Sport Utility Vehicle should be the fallback. Be it a ratio of vehicle space per passenger, or AWD/4WD capability, or tow hitch, or hatchback/barn door rear vs a traditional trunk for example. A combination of the these and other criteria would be a great idea in my opinion. The whole point of the EV Credit on the consumer side is to make being good stewards of our planetary resources more affordable to more Americans. Please reconsider your rule and update it for modern, weight efficient vehicles, such as the Ford Mach-E, VW US built ID.4, and Tesla Model Y. Thank you! Anthony Rinaldi 5374 Crumptown Rd Farmville, VA 23901 -- Anthony Rinaldi (804) 754-5094 Cell

Name	DateTimeReceived	Body.TextBody
Jeremy Bunch	2/1/2023 0:57	Dear Sir/Maam, My wife and I had been looking into replacing our gasoline car with a new EV for a few years now. We wanted to do what we could to help with the environment and be a part of leading the way to a solution that would help at least a little in making sure the planet left behind for our son wasn't vastly less hospitable than the one we grew up with. It is a financial sacrifice, but one we felt was worthwhile, but it would be very difficult for us without the Federal Tax Credit. We started at the end of 2021 and were looking into the Volkswagon ID.4 and we had one ordered. Due to supply chain issues, delivery was going to be a year out. Not long before we were due to take delivery, the Inflation Reduction Act was passed, and our ID.4 was immediately no longer eligible for the tax credit. We canceled our order. We started looking again at the beginning of this year to see what was and was not eligible for the tax credit. We were looking at the ID.4 again, but when Tesla dropped their prices, we took another look at it. We bought a Model Y for $55,990; not knowing that only certain versions of the Model Y qualified under the IRS for a rebate if under $80,000. Our version of the Model Y only qualifies if it is under $55,000. We ordered the wrong version, and we spent $990 too much. Nobody can say for sure why some SUVs are showing up under the SUV limit and some are treated like a sedan, but it seems absurd to me that getting a paint job different than the standard white means we are ineligible. I urge you to reconsider and allow all vehicles of a particular type to qualify for the same rebate limit. Whether a Tesla Model Y or a Volkswagon ID.4, having a wrong trim package should not preclude you from a rebate that a far more expensive car would have gotten. Thank you for your consideration. Regards,
Yahoo	2/1/2023 1:56	Hello, The decision made by the the Treasury Department to not classify a Tesla Model Y with only 2 seats has significantly impacted hundreds and dollars of buyers by turning their loan to value ratio upside down. The decision to exclude specific models drove Tesla to significantly cut the price of their car and the pricing of related used cars. While this is great in the advancement of EVs, it does nothing to protect consumers against the reality that decisions made by the Treasury Department and Tesla will cause financial repercussions to those individuals. They may not be able to refinance their auto loan because their loan exceeds the value of their vehicle. They will have issues with insurance because the replacement value will not equal monies owned on the loan. Was this taken into consideration when the Treasury made that decision? The actual harm to consumers? Another thing to note is a price war that many other EVs probably cannot compete with. This will reduce competition and is counter intuitive to the purpose of this act. Please either reconsider the classification of vehicles or introduce legislation to protect those hundreds of thousands of consumers that were unjustly wrong by this decision. Thanks, Hoa
randy.reese@gmail.com	2/1/2023 11:56	I am writing to express my objection to the language in the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Specifically the language in the January 2022 revisions to Form 8936 as is relates to “Qualified Plug-in Electric Drive Motor Vehicle” the breakdown of Manufacturers and Models for new qualified clean vehicles purchased in 2023 or after is extremely biased: https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after The classification of the Tesla Model Y is inconsistent with other vehicles of the same type. For example, the fact that the Model Y has 5 or 7 seats does not diminish the fact that it’s an SUV and should also qualify for the 80,000 limit as other SUV’s. The same would apply to the Volkswagen ID.4. The number of seats has NOTHING to do with whether or not it’s an SUV. Who makes these classifications? How can you classify a Jeep Wrangler 4XE as an SUV at the 80,000 price point? It’s a hybrid, gets 20 mpg. Compared to an fully electric, truly “clean” vehicle??? Either lower the Jeep classifications to be in the 55,000 category or raise the other SUV’s to be at the 80,000 limit to level the playing field and to eliminate the obvious bias. Respectfully, Randy Reese
Paul Marvin	2/2/2023 16:13	PLEASE include the Tesla Model Y in the SUV rebate program. Only makes sense. Paul E. Marvin, OD _____ This e-mail message and any documents attached to it are confidential and may contain information that is protected from disclosure by various federal and state laws, including the HIPAA privacy rule. This information is intended to be used solely by the entity or individual to whom this message is addressed. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this message without the sender's written permission is strictly prohibited and may be unlawful. Accordingly, if you have received this message in error, please notify Horizon Eye Care immediately by return e-mail or call 704-365-0555, and then delete this message.

Name	DateTimeReceived	Body.TextBody
roland.melton@gmail.com	2/2/2023 20:10	Dear Sir: I currently drive a gas guzzling SUV. I recently placed an order for a Tesla model Y hoping that this new vehicle would help reduce my share of vehicle emissions. Now I am told that my new Tesla may not arrive until March at which time it may not be eligible for the EV tax credits. If I am not able to obtain the $7,500 EV tax credits, I will need to cancel the order due to affordability. If your goal is to promote the use of EV's, don't put a March requirement on vehicles purchased, but not delivered before then on the vehicles. Allow the buyers who ordered their vehicles before March to receive the credits. Thank you for your consideration on this matter. Roland Melton 1548 Waterside Ct. | Dallas TX 75218 roland.melton@gmail.com<mailto:roland.melton@gmail.com> 214-734-8977
Barry L	2/3/2023 5:23	The IRA tax credit should apply only to fully electric vehicles. Hybrids and plug-in hybrids pollute the air and cause cancer, while fully electric vehicles do not. Also, excluding any fully electric vehicles due to not being considered an SUV, or too light to be considered an SUV, should also be changed so that all electric vehicles get the IRA tax credit regardless of weight. It would save the US taxpayer billions of dollars by removing any and all hybrid gasoline/electric vehicles from the IRA tax credits. Also, Tesla has lead the way in moving the whole world towards EV's. As an American car company, it should be rewarded for its efforts, not penalized. Thank you, Barry
ctan@immediasys.com	2/3/2023 11:40	Can Tesla Model Y 5 seater please be included? It's so arbitrary and wrong that it is not. It is fully electric and it gets 330 miles of range. Thank you, Cheng
kcbmain@gmail.com	2/6/2023 12:17	To whom it may concern, I would just like to add my comment that the Cadillac Lyriq should be classified as an SUV for the IRS EV Tax Credit. The size and space easily matches other vehicles that are considered SUVs. The appeal for buying a large vehicle with a tailgate is in fact for the utility of having such a vehicle. The variety of numerous or large items that can be transported in the vehicle makes it very useful as opposed to a sedan. Regards, Ken Blevins
azdayton@yahoo.com	2/10/2023 17:17	Dear IRS, Disclaimer: I do not own, nor do I plan on purchasing a Tesla in the foreseeable future. I speak only for myself as an independent voter who would really like to see the country I love and served for do the right thing. --- Please reconsider excluding Tesla Model Y from the tax credit. The Model Y is absolutely an SUV, quite comparable to many of the gas-powered SUVs, including the gas-powered SUV I currently own. By excluding them, you are sending a very clear signal to everyone in the world that the US Government is bought and paid for by Big Oil. We all know this of course, but this just makes it insultingly obvious. I would like to think that at least some of you have the integrity to do the right thing here. Thank you. - Dayton - Fri. 02/10/2023 @ 15:11:40
Andre Crossley	1/3/2023 1:58	Please re-evaluate the decision to exclude Tesla from the government funding. It is clearly a better alternative than other vehicles that qualify. Hybrid vehicles should not even make the list. Thank you, Andre Crossley US Tax Payer
Larry Embley	1/3/2023 16:33	I purchased a 2023 Tesla Model 3 on Oct 26, 2022. I feel any owner who took delivery of this vehicle after the signing (into law) of the Inflation Reduction Act (Aug 16, 2022), should qualify for an EV tax credit of some kind, whether the full 7500 or half. After all, the vehicle is a 2023 and bought with the idea there would be a tax credit. Signing the ACT in August, but not having it go into effect until January 1, leaves many of us who purchased this vehicle between Aug 16-Dec 31 left out. Larry Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Wesley George	1/3/2023 16:35	credit? This is why people don't trust the government, because pure logic and facts are trumped by lobbying methods of the traditional auto industry.
Ben Payne	1/3/2023 16:53	I am writing to argue for a better application of electric vehicle (EV) credits relevant to kWh capacity, range, and efficiency, as well as the clean vehicle tax credit for EVs and fuel cell vehicles (FCVs) that takes effect in 2023. According to Rob Maurer of the Tesla Daily Podcast, it is important to consider the individual characteristics of EVs when determining credits. These characteristics, such as kWh capacity, range, and efficiency, play a significant role in the environmental impact of the EV. For example, an EV with a high kWh capacity and a long range may have a larger positive environmental impact compared to a hybrid vehicle due to its increased efficiency and the ability to take advantage of clean energy sources. On the other hand, an EV with a lower kWh capacity and a shorter range may have a smaller positive environmental impact. By considering these factors, the credits could be more accurately tailored to incentivize the use of EVs that have a greater positive impact on the environment. It is important to note that the weight of an EV should not be the main factor in determining credits. While it is true that EVs with larger kWh capacities may weigh more, overall efficiency is the key metric. Adding unnecessary weight to an EV in an attempt to manipulate the incentives is a negative outcome and goes against the intended purpose of encouraging the adoption of clean EVs. In addition to considering these characteristics, it is also important to recognize the environmental benefits of 100% electric vehicles compared to hybrid vehicles. 100% electric vehicles produce no tailpipe emissions, making them a more environmentally-friendly option. As more clean energy is added to the grid, driving a 100% electric vehicle becomes even cleaner. In fact, a recent study found that driving a 100% electric vehicle for one year has the same positive environmental impact as planting 110 trees. Tesla's vehicle lineup is particularly efficient, with a high miles per kWh charge and a high kWh capacity, making them a particularly environmentally-friendly option. In addition to their environmental benefits, Tesla's vehicles have a long range, allowing for convenient long distance travel without the need for frequent charging stops. Tesla's vehicles also have a sleek and modern design, making them a desirable option for consumers. Under the clean vehicle tax credit that takes effect in 2023, individuals and businesses may be eligible for a credit of up to $7,500 under Internal Revenue Code Section 30D if they purchase a new, qualified plug-in EV or FCV. However, there are several flaws in the government's logic
Jefferson Eagley	1/3/2023 17:02	Hello, I will preface this by saying that I drive a used EV and like the car. I am not going back to gas. I'm not trying to be green, I just think EV fits into my life better. There's a lot of argument right now about how the "EV tax credits" all somehow went to gas hybrids and not to actual EVs. The failure to include EVs in an EV tax credit was tone deaf and is creating a lot of distrust/angst. That said, I'm not a fan of puritans wanting to exclude hybrids either. This is all irrelevant however, as I don't think we even need these tax-based incentives. The current state of the EV market: * Hybrids are a 24 year old technology now, and are mature. * Tesla is more than a decade old, and is mature. * Nissan has made at least one EV for around 2 decades, and is mature. * Several companies have EVs that are now popular. This market looks mature, why does it need tax credits? These cars are already able to sell themselves, they don't need your help anymore. I think you should spend that money fixing Electrify America's awful reliability issues, migrating away from the failed CCS plug standard, and building nuclear power plants instead. I would, however, suggest we keep incentives open for electrifying long haul trucking.
deneb3333@aol.com	1/3/2023 17:04	Please review the $7,500 Credit not allowed to some of the Tesla Y vehicles but allowed to many competitors that are definitely less energy efficient!! This seems very wrong and must be an error. Respectfully, K P Wegener 25 Osborne Road Garden City NY 11530 516 302 5605
Sharon Tabor	1/3/2023 18:09	I fail to see the rationalization that a Tesla Y 7 seater qualifies for the Tax credit but the 5 seater does not . They are the exact same car, same size, same everything, except one carries 2 more passengers. The Tesla Y is a utility vehicle, used to carry camping equipment and extra cargo, not just extra people. So why would a 5 seater not qualify? This does not make any sense to me. Sharon Tabor Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Vincent Speranza	1/3/2023 18:22	Tesla is being treated unfairly. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit

Name	DateTimeReceived	Body.TextBody
Patrick	1/3/2023 18:40	I would like to voice my concern as to why there are games being played with who can get a tax credit. It's so obvious to Tesla fans and shareholders that there appears to be a bias against Tesla, an American car company. Yet it seems our own government keeps trying to find weird reasons to exclude Tesla for the tax credit. What is puzzling is the inclusion of hybrids, cars that burn fossil fuels. The only conclusion many of us come to is that there is a lot of corruption going on within our government. Very sad. Are we trying to solve the climate problem or not? This tax rebate should be only for 100% electric cars, period. No matter where the raw materials come from! Signed, Disappointed with apparent and obvious corruption going on. Sent from my iPad
Ranjit Bhaskar	1/3/2023 18:41	Hello, I vote to spend my taxpayer money on American car manufacturers building 100% electric cars only. As the most American car company, i would respectfully request you to make the $7,500 tax credit available for Tesla vehicles! Tesla literally kicked off the EV revolution & made US the global leader! Thanks, Ranjit
Peter Hollens	1/3/2023 18:47	Greetings to whom it may concern, I'm an avid EV enthusiast and I just wanted to express my most respectful concern for not allowing the 5-Seater Tesla Y to be part of the full tax credit. I currently own the car, and it is astounding, and I only hope more could afford it. It seems strange that including the extra seats in the back makes it become eligible. Also many other cars that seem to be gas guzzlers seem to be allowed the full credit while pure EV plays are not. I hope this gets fixed, and that you have an excellent 2023. If you love fun eclectic acappella music I sing for living! Enjoy: https://www.youtube.com/peterhollens Respectfully, Peter Hollens --- [https://ci3.googleusercontent.com/mail-sig/AIorK4yBnc3HMMVGUgjqw-laYImOM5GIIXaqz9r_L7hgUlXhhFDK-BlTQro4OwhjRNzyDCgYUvKglCw]<https://www.peterhollens.com> Listen to my Music: http://smarturl.it/peterhollensmusic www.peterhollens.com<http://www.peterhollens.com/press> www.youtube.com/peterhollens<http://www.youtube.com/peterhollens> www.patreon.com/peterhollens<http://www.twitter.com/peterhollens>
Todd Childers, CPA	1/3/2023 18:55	All Tesla Models should be eligible for the $7,500 tax credit. They are the most "American Made" EV's on the planet and the company is in the best position to ramp up production to accelerate the EV transition. The guidelines as recently announced give a $7,500 tax credit to a Jeep hybrid that has less than 50 miles of range on electric and excludes many Tesla models that have hundreds of miles of the most efficient EV range. Tesla has the absolute best charging network as well. Their charging network has the best uptime and reliability. To promote any other manufacturer's products over Tesla makes zero sense and should require a thorough explanation if that path is followed. Todd Childers, CPA
Brett Dalton	1/3/2023 19:40	I was waiting til January 1 to order my Tesla with the new tax credit. Now I'm left with either paying more or purchasing an inferior less "green" hybrid vehicle that is significantly less efficient and still burns fossils fuels. Fix this. — Brett M. Dalton 503-890-8452
Jordan Bernstein	1/3/2023 19:40	Hi, I am commenting that I am in favor as a US consumer and tax payer that Teslas should be available for EV tax credits. Don't fall victim to BIG AUTO. Cars with Gas engines should not be allowed to take advantage. We should incentivize the manufacturers to build fully electric cars Thanks, Jordan Bernstein
Alex Dumont	1/3/2023 19:41	You passed a law that has zero coherence, You guys are acting as politician. Every Tesla car that exist should on this list!!!!! Man this is why everyone hates you guys.

Name	DateTimeReceived	Body.TextBody
santiago sanchez	1/3/2023 19:41	I think the price cap for the EV's should be raised. Electric vehicles from Tesla are reliable cars but they're not affordable. Sent from my iPhone
Vic Gundotra	1/3/2023 19:41	It's incredible that Tesla is being discriminated against with these regulations. Tesla should be rewarded for sparking the change to electric - and instead these regulations punish this American car company. This is naked politics at it's worst. I hope the unions behind this horrible bill get exposed. -Vic Gundotra 650-282-0053
jim dukes	1/3/2023 19:41	You rather not encourage American made ev that are a leader in quality cars. Makes no sense. But I'm sure all you government employees get kick backs or insider trading. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Nick Wetzig	1/3/2023 19:42	Also, why is Tesla not getting these tax credits? This is not fair to the people who are wanting to go green, people who want to buy Tesla, and to Tesla themselves.
Steve Edwards	1/3/2023 19:42	I purchased a Tesla Model X in 2022 and think it's absolutely absurd my all electric you smog vehicle does not get a $7500 tax credit and a hybrid Jeep Wrangler does. Why does the US Government hate Tesla so much when they appear to be the ones who actually care. Makes no sense. Steven Edwards CEO [aamp-sign-logo3.jpg] <https://www.aamp.agency/> [aamp-line.png] O: 702-960-4311<tel:702-960-4311> | M: 701-400-8287<tel:701-400-8287> E: steve@aamp.agency<mailto:steve@aamp.agency> | W: www.aamp.agency<http://www.aamp.agency> Click Here To Schedule A Meeting With Me <https://calendly.com/aamp/30min> IMPORTANT: The contents of this email and any attachments are confidential. They are intended for the named recipient(s) only. If you have received this email by mistake, please notify the sender immediately and do not disclose the contents to anyone or make copies thereof.
Travis Wieser	1/3/2023 19:42	Hi Andres, I believe it is a huge mistake to not include Tesla in the EV tax credit. Tesla is creating the most efficient EVs in the world. They deserve to be included. Thank you Travis Wieser
Abraham Heredia	1/3/2023 19:42	Please include all models for Teslas under the EV incentive. They will push hard to meet standards to make EVs much more American. Thank you!!! Sent from my iPhone
Matthew Reynolds	1/3/2023 19:42	incentivizing true EV development. The fact that a car can gt 20MPG and only has 21 miles of electric range gets a $7,500 EV tax credit but a fully electric Tesla that gets 113MPEe and has 330 miles of range on battery does not qualify is an absolute sham. You've only shown the common people of this nation that you do not serve them.. not that it was a secret.
Joseph Van Wagner	1/3/2023 19:42	Include all Tesla vehicles in the tax credit please, it is unfair that gas hybrid cars get this credit but all electric cars do not. Sent from Proton Mail for iOS
Martin Giesbrecht	1/3/2023 19:42	Tesla should for sure get the tax credit Martin Giesbrecht Cel +59171614878 or +18144330223
Chris Loeffler	1/3/2023 19:43	You either support EVs or you don't. Half of the vehicles receiving credit are hybrids. This means they use gasoline. Fully electric Ford Mach E and Tesla models are not eligible. It simply doesn't make sense. I urge our government to fix this by either making equal to all fully electric vehicles, or by removing the hybrids from the credit.
Leonard Bowman	1/3/2023 19:43	EV credits should apply to all Tesla EVs. I'm holding off on transitioning to an EV because the Tesla model I'm interested in doesn't qualify for the EV tax credit.
Chad Knight	1/3/2023 19:43	To whom it may concern, The Tesla should be considered for the EV tax credits. It is irresponsible to add gas powered vehicles and not include Tesla because of its lightweight. Chad Knight

Name	DateTimeReceived	Body.TextBody
Gaurav Gaurav	1/3/2023 19:43	Request you to consider giving subsidies to American made Tesla's than hybrid which are not towards green effort. As Elon said https://twitter.com/elonmusk/status/1610311411137384449?s=46&t=HlFLmTmApcH_MOse833pxw Sent from the all new AOL app for iOS<https://apps.apple.com/us/app/aol-news-email-weather-video/id646100661>
JRD	1/3/2023 19:43	These tax credits are very disappointing relative to Tesla. Embarrassing. Please rectify. I pay ~$200k in annual taxes. I do not support them going to this sort of backwards ideology. <https://twitter.com/farzyness/status/1609651117356351488?s=46&t=oLEbqMrhHTpkRReKHbm9gA> [FlahAyvWIAAl2GE.jpg] The car on the left has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. [https://abs.twimg.com/favicons/twitter.2.ico]<https://twitter.com/farzyness/status/1609651117356351488?s=46&t=oLEbqMrhHTpkRReKHbm9gA> Farzad Mesbahi<https://twitter.com/farzyness/status/1609651117356351488?s=46&t=oLEbqMrhHTpkRReKHbm9gA> twitter.com<https://twitter.com/farzyness/status/1609651117356351488?s=46&t=oLEbqMrhHTpkRReKHbm9gA> Sent from my iPhone
Mike Scott	1/3/2023 19:43	I have reviewed the proposed electric vehicle act. I find it reprehensible that American tax dollars are going to incentive Americans to purchase foreign made Audi and Porsche cars. This is THE company (the Volkswagen Group) that cheated on their emission test and polluted our country. They should be punished, not rewarded for this behavior. Incentives should go primarily to American made cars, like GM, Tesla and Ford. It should give highest priority to fully EV cars. It should incentivize lighter cars which are more efficient. It should not incentivize companies who purposefully cheated on emissions tests. Thanks, Michael Scott Carlisle, MA
alwaysonsalellc@gmail.com	1/3/2023 19:43	My opinion on tax brakes is that you should change your policy and give tax brake on all only electric cars. Including FORD, TESLA, RIVIAN etc. even above $55,000 MSRP Thank you!
Noah W Lewis	1/3/2023 19:43	Howdy, First off, big fan! Secondly, you suck. Here's why: the qualifications surrounding EV tax credits appear biased against teslas. Please fix this. Thank you. Noah Lewis
Calvin Heath Jr.	1/3/2023 19:43	I'm in need of a new vehicle and my family decided it will be a Tesla. We need our Government to be FAIR Across the board concerning EV vehicles Sold in the USA us especially those Manufactured in the USA us Sent from my iPhone
Scott Sutton	1/3/2023 19:43	for the credit yet are hybrids and still use gas. How does a car with a gas engine qualify for the electric vehicle tax credit and a fully electric car does not qualify? This is absurd. Please update the credit to incentivize the purchase of electric vehicles so we can move away from fossil fuels. Scott Sutton
Thomas DelCharco	1/3/2023 19:43	Intentionally targeting Tesla's most popular and best vehicle for the price to be ineligible for the tax credit is unfair, and a poor use of my tax dollars. In my opinion, No vehicle manufacturer should receive a tax credit for manufacturing any cars- capitalism and the free market should be allowed to decide the best product. Government interference in the car buying process is a gross misallocation of resources. If there has to be a tax credit, AT LEAST MAKE IT FAIR!!! Sincerely, A concerned citizen and supporter of green energy and sustainability. -- Thomas DelCharco Linkedin<https://www.linkedin.com/in/tjdc/> Asheville, NC 904-885-0191

Name	DateTimeReceived	Body.TextBody
Tim Gosnell	1/3/2023 19:44	Why on earth would a lightweight Tesla vehicle or any other lightweight electric vehicle not qualify for the tax credit? I thought the point was to help make electric more affordable? but one of the most popular electric vehicles isn't going to make the cut because it isn't heavy enough? Very strange. I hope this gets changed as I would like to get an electric vehicle eventually but I don't need a super heavy vehicle, and I think a tax credit will make it more affordable Thanks for allowing people to express their opinion.
David Chi	1/3/2023 19:44	Please includes all the Tesla models in the EV credit. Teslas are the most American made vehicles and purely battery powered. It's good for America and environment to encourage people to buy them. Thanks David Hai Chi
Mark McCormick	1/3/2023 19:44	part. Sent from my iPhone
MIKE WYNN	1/3/2023 19:44	This incentive should be limited to electric vehicles only. Also I think that models above 100k, Model S or X or Lucid should not be included but all base and mid line models should. Any car that still takes any form of gasoline is still a danger and does not earn an incentive to buy. Electric only. Ford, Tesla, GM, Rivian, just not Gas cars. -Mike Wynn
Seth Mendoza	1/3/2023 19:44	The oversight by IRS is wrong and should not be weaponized to hurt Tesla which is an American car company worthy of the tax benefits.
Sean McManus	1/3/2023 19:45	Tesla should be included in the new tax credits. The current situation has the appearance of excluding Tesla for political reasons which is not good for the country or the tax payers.
Laura Frost	1/3/2023 19:45	Why are not all variants of Tesla cars qualified for the EV incentive? That's insane! They started the EV revolution and should not be excluded from the credit! It literally seems like the government is trying to sabotage Tesla! What is up with that? Laura Frost 858-537-7666
Melvin Calp	1/3/2023 19:45	I was going to trade in my Ford F250 Super Duty and purchase a Tesla and or a Ford Mach-E depending on the prices available. Can you please advise why I cannot have a tax credit when the Jeep Wrangler is not even an electric vehicle and is qualified? Thank you for your time
allie Kid	1/3/2023 19:45	American company Tesla must be 100% included in all EV incentives bt Federal Government Thank you Alethe Kidd 1003 queens ct Herndon va 20170 571-268-2949 Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
jeremy.grimm78	1/3/2023 19:45	OMB Control No. 1545-2137 How is it possible that tesla does not qualify for rebates. It sounds an awful lot like favoritism. Sent from my Verizon, Samsung Galaxy smartphone
R H	1/3/2023 19:45	Hello Irs, It's Unfair!! All Teslas should qualify for the tax credit!!! Please Change the qualifications. Thanks, Rafid Hamika
Jonathan Baird	1/3/2023 19:45	To whom it may concern: The policy to exclude Tesla is ridiculous and looks targeted toward a particular person for political reasons. Everyone knows that the standards are ridiculous to exclude Tesla from this tax credit because they have done more to make EV ownership normal than all the other car makers combined. You know what the right thing to do is, please do it. Give Tesla the same treatment as other, less effective car manufacturers. Regards, Jonathan Baird 870-562-4210
Maddy Gordon	1/3/2023 19:45	opinion.
Jared Staker	1/3/2023 19:45	Providing a tax credit to incentivize transition to EV is fantastic, please include Tesla in this tax credit so more take advantage of it and we move further towards a green future. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Brian Graham	1/3/2023 19:45	I believe that ALL Tesla vehicles should qualify for the $7,500 tax credit, especially because they are full electric vehicles, not just specific models they offer. Also, if other companies have certain vehicles that they manufacture that are hybrid they could receive the same or partial credit but by no means should one of these hybrid vehicles be able to receive the full tax credit instead of a fully electric vehicle.
Mike Copeland	1/3/2023 19:45	I saw that you are taking comments on the EV tax credit. For what it’s worth, I think it’s crazy that the EV tax credit doesn’t apply to the Tesla.
AstroTimber	1/3/2023 19:45	Absolutely appalled that the IRS is hindering the expansion of EV sales by writing rules that seem to target Tesla vehicles as ineligible. If I was slightly more cynical I would suggest that this was intentionally done as a hit on Elon Musk. The American public isn't as stupid as you think.
Phil	1/3/2023 19:45	I respectfully ask you to review the Tesla mission and allow the $7500 tax credit. Tesla has done so much to meet the govt green mission and placing an arbitrary cap is ridiculous. Best Phil Villacci 404-664-0260 Tempus Fugit, momento mori
Sinan Asig	1/3/2023 19:46	I own 2 Tesla vehicles since 2020, I was not able to receive any tax benefits , in my opinion Tesla produces much more advanced technology and better vehicles for the environment at least for now and the near future. My next car will be another Tesla vehicle and I wish you would consider the incentives, me and my family deserve. Thank you, -Sinan Asig
catchris23@gmail.com	1/3/2023 19:46	Via: EV Tax credit Dear IRS, It makes no sense that Tesla does not get the EV credit. I have a 2021 Tesla Model 3 and never received a tax credit for driving 100% green. Why play politics with our atmosphere? I would like to encourage that y’all reconsider what it means to our planet for those of us who are playing our part. Sincerely, Chris Norris Seenorris82@gmail.com 225-916-4711 909 Bright Gemstone Way Austin, Tx 78748
Josh Neally	1/3/2023 19:46	EV tax credits should be for Tesla too! Thanks Josh Neally Valley Center, KS
Jeremy Johnson	1/3/2023 19:46	Commenting on EV tax credit. I would want to see extra emphasis on Cobalt Free primary power source EVs made by Tesla. Cobalt is a massive negative for humanity in how it is currently being mined. We need to incentivize better practices by putting a thumb on the scale.
Angel V	1/3/2023 19:47	Only EV car I will consider purchasing in the near future is a Tesla. The EV tax credit should apply to all fully electric vehicles. Otherwise there is no point in offering it. Sincerely,
John Young	1/3/2023 19:47	An EV tax credit should be given to cars that are I don’t know…EVs? Just because other automakers like Tesla, Ford, etc have innovated to bring mainstream electric vehicles to market while others like FCA have brought the equivalent of a golf cart with a gas engine backup and priced them way above where anyone can afford them. If anything a company that doesn’t have any fully electric car should be penalized. If the goal is to drive adoption of hybrids then give the credit. But this credit is for ELECTRIC vehicles not hybrids
Chris Bruton	1/3/2023 19:47	To whom it may concern, This ev tax credit is completely bogus. How are we granting gas vehicles with 25 mile batteries credits and not a Tesla - the brand that started the ev revolution. Unacceptable!!! Get Outlook for Android<https://aka.ms/AAb9ysg>

Name	DateTimeReceived	Body.TextBody
Gary Smith	1/3/2023 19:47	Hello. I just wanted to submit my comments regarding the EV tax credits. I have been shopping for an EV for a long time and even with all of the new entries, Tesla is the best. It has the longest range and the best safety features. Tesla has built an extensive network of charging stations. It's an innovative American company which will help the entire industry. Please consider giving the same level of tax credits being offered for other EVs. Thank you, Gary Smith Fort Mill, SC 29715 619-838-5608
Shelby Meinzer	1/3/2023 19:48	Excluding progressive products from this tax incentive is slowing our movement forward. Companies like Tesla, Rivian, Volkswagen and Ford (among others) are doing a lot to spread out the use of energy and they need to be included. Please reward them in the same way (if not more) you reward legacy auto makers. You absolutely need to do more to change the way we move around in the world. Please don't disappoint me.
Evan Lambert	1/3/2023 19:48	pricey for me and many of my constituents to afford. A $7,500 Tax Credit and possibly more will not help ease financial burden but boost the economy.
Jay Wolberg	1/3/2023 19:49	Tesla does not need any more $7,500 credits for vehicles. Thank you, Jay
Gregg Bender	1/3/2023 19:49	The suggestion that every Tesla vehicle on the road should not be afforded the same government stipend is utterly unacceptable. Beyond the myopic and arbitrary choice of MSRP or weight class to "earn" this government rebate, why is our government getting into the business of choosing winners among the EV auto space? And then favoring existing manufacturers that should have brought EV technology to market in the 1980's? Ford, Chevy and all the rest have proven time and again that they will delay innovation and hinder progress for their own profit to the detriment of society. I'm saddened by the profligate politicization of our most innovative nascent industries by our elected officials that someone simply must stand up for the People. I will count myself among them as a patriot. If anyone wants to discuss this further with an "average" American, my contact information is below. God bless America even if our politicians choose to sell their souls for profit and power. Sincerely, Gregg J. Bender
Adam Metcalf	1/3/2023 19:49	To whom it is concerned, I believe strongly that it is a failure of our system and an injustice to not award the full tax credit for those who purchased a Tesla. For me, I fought long and hard to save up enough money to combat soaring gas prices and to help do my part in the battle against climate change. And now that hard work is less valid in the eyes of the government than if I had purchased a gas guzzling "hybrid" Jeep instead. This is injustice and incompetence. Please re-consider. My Tesla was made in America and is full EV. It should be eligible for the full tax credit. Thank you, Adam Metcalf.
Rob Watson	1/3/2023 19:50	Hello, I just wanted to comment that all car manufacturers should have the same credit/benefit systems. If there is going to be a tax credit for one car manufacturer, every other car manufacturer should have the same tax credit available to their consumers. Additionally, hybrid vehicles should not be eligible for the same tax credits as fully electric vehicles. The point of these tax credits is to increase motivation to go EV so that we can reduce climate impacts from burning fossil fuels. Tesla should have the same or better benefits as/than the other manufacturers. Thank you, Robert Watson 661-776-5735
Austin Hucks	1/3/2023 19:50	I should receive a tax credit for my 2022 Tesla Model 3. I bought the vehicle in April 2022 and received it in August 2022. Thanks, Austin Hucks Sent from my iPhone
L C	1/3/2023 19:50	Give Tesla there credits. Great American vehicles making our country cleaner and better. Thank you for your time, Lee C. Sent from my iPad
Jeffrey Overton	1/3/2023 19:50	The current rule incentivizes Tesla to use gimmicky trucks to qualify for the credit, such as adding dead weight that can be removed later or slightly raising the suspension. The IRS should write rules that follow the spirit of the law and avoid creating loopholes. Cordially, Jeffrey Overton

Name	DateTimeReceived	Body.TextBody
TheCrypto Group	1/3/2023 19:51	To whom it may concern at the IRS, I am writing to express my support for Tesla's continued eligibility for the electric vehicle (EV) tax credit. As you may know, this credit has played a significant role in making electric vehicles more accessible and affordable for American consumers. As a leader in the production of electric vehicles, Tesla has played a key role in the growth of the EV market in the United States. The company's innovative technologies and commitment to sustainability have made it a leader in the industry and have contributed significantly to the success of the EV market as a whole. In light of Tesla's contributions to the EV market and its commitment to sustainability, I believe that the company should continue to be eligible for the EV tax credit. This credit not only helps to make electric vehicles more affordable for consumers, but it also helps to encourage the adoption of clean transportation technologies. I hope that the IRS will consider the important role that Tesla plays in the EV market and the benefits of the EV tax credit in making a decision on the company's continued eligibility for this credit. Thank you for your time and consideration. Sincerely, TCG
Jordan Halvorsen	1/3/2023 19:51	promotion of innovation in the American auto industry. As you may know, Tesla has played a significant role in the advancement of electric vehicles, and their full EV model has served as a pioneer for other major auto makers who are now following their lead with similar dashboard and pre-order models. Excluding Tesla from the tax credit sends the message that innovation is not valued or supported. As an American company that produces American-made vehicles, Tesla embodies the spirit of innovation that has long been a cornerstone of our country. I believe it is important to support and encourage this innovation, especially in the realm of sustainable transportation. I hope that you will consider my perspective on this matter and reconsider the decision to exclude Tesla from the EV tax credit. Sincerely, Jordan
Paper Trade	1/3/2023 19:51	I am utterly distraught at the IRS and how they could ever determine ANY Tesla non-eligible for a tax credit. This email unfortunately will likely be 'deleted' along with any other Email in favor of Tesla, but this matter truly needs to be taken to heart.
Manjush M	1/3/2023 19:51	Hello, I vote to spend my taxpayer money on American car manufacturers building 100% electric cars only. As the most American car company, i would respectfully request you to make the $7, 500 tax credit available for Tesla vehicles! Tesla literally kicked off the EV revolution & made US the global leader! Thanks, Manjush
Mike Peterson	1/3/2023 19:51	It's disgraceful and odd that the IRS/Federal government is allowing a $7500 tax deduction on the purchase of all electric vehicles EXCEPT Tesla EVs. Not renewing the tax incentives for Tesla vehicles looks like patronage and shall be the reason for Congressional investigations. I am writing to my Reps and Senators regarding this issue of government patronage of some EV manufacturers to the exclusion of others, a most un-American practice. We'll be calling for resignations and funding adjustment for all federal agencies involved.
Quint Signs	1/3/2023 19:52	This EV “tax credit bill” is a sham! ALL of TESLA made vehicles should be included for the $7500 max credit! ALL are 99.9% MADE IN AMERICA by hard working Americans! TESLA Ainsley handley revolutionized the auto industry to EV vehicles yet GM gets the credit! Are you fighting for clean air or filling your pockets with lobiest money! YOU JUST LOST MY VOT3 “Mr” President. So disgraceful and embarrassed you must feel! FIX this Law NOW! Jamie quint Sent from my iPhone
Andrew Romer	1/3/2023 19:52	specifically to exclude Tesla models which makes absolutely no sense when one compares any Tesla product with the rest. Why would you want to implement a system that puts the only innovative company in this space at a major disadvantage? This will easily go down as one of the dumbest policies ever implemented by the US government.
allison ting	1/3/2023 19:52	Teslas should ALL be included in rebate. They are MADE IN USA They are 100% BEV 100% ZERO EMISSIONS Thank you.

Name	DateTimeReceived	Body.TextBody
Gmj Lulz	1/3/2023 19:52	Dear Internal Revenue Service, I am writing to express my concern about the electric vehicle (EV) tax credit and its potential impact on Tesla and its customers. I believe that this tax is unfair to Tesla and its customers, and I hope that you will consider my thoughts on this matter. One reason that the EV tax credit is unfair to Tesla is that it disproportionately benefits luxury car manufacturers. Tesla's vehicles are often more expensive than those of other automakers, which means that its customers are more likely to qualify for the maximum tax credit. This creates an unfair advantage for Tesla and its customers, as other automakers and their customers may not receive as much of a benefit from the credit. Another reason that the EV tax credit is unfair to Tesla is that it creates an uneven playing field for automakers. The credit is currently available to buyers of new EVs, but not to those who purchase used EVs. This means that Tesla and other automakers that produce new EVs are at an advantage, while those that produce used EVs are at a disadvantage. This is not a fair or equitable way to incentivize the adoption of EVs. Finally, the EV tax credit is unfair to Tesla because it is set to expire at the end of this year. This means that Tesla and its customers will no longer be able to benefit from the credit, while other automakers and their customers may continue to receive it. This creates uncertainty and instability for Tesla and its customers, and could discourage them from making the switch to EVs. In conclusion, I believe that the EV tax credit is unfair to Tesla and its customers. I hope that you will consider these points and work to create a more equitable and fair policy for incentivizing the adoption of EVs. Sincerely, Gary Jones
dsoutherland@rockjobs.net	1/3/2023 19:52	Tesla needs to have all of its cars under the credit, without tesla there would be no EV's. DON'T make the IRS a weapon for politics Thanks, [rsz_rock_jobs_logo] David Southerland Managing Partner O: +1 (541) ROCKJOB M: +1 (407) 205-7680 www.RockJobs.net<https://www.rockjobs.net/> Recruiting | Staffing | Direct Placement Services
Robert Leidel	1/3/2023 19:53	It is extremely unfair for foreign made vehicles with worse fuel economy than Tesla vehicles to be eligible for EV tax incentives, while Tesla vehicles are excluded. This seems extremely politically motivated and is unfair to the American people! Please make the necessary adjustments to the gerrymandered code so that Tesla vehicles are no longer excluded. Robert leidel
Max Provencher	1/3/2023 19:54	I am writing to comment on IRS OMB Control No. 1545-2137 concerning the exclusion of Tesla from the EV tax credit. I am appalled and disgusted by this blatant political maneuvering by the Biden Administration to cut Tesla out of the EV picture. Tesla led and continues to lead the US to an EV revolution. This comes at a time when comparable options are able to take advantage of the tax credit regardless of the fact, they are still partially powered by gas and have average fuel efficiency. I implore the IRS to immediately rectify this inconsistent, unfair, and absurd exclusion and further change the EV tax credit to include only fully electric vehicles. Best, Max [https://d36urhup7zbd7q.cloudfront.net/a/34a38783-7989-4216-a699-500066a24eec.png] Max Provencher Finance Major, Bentley University '26 Honors Program (207) 322-9169<tel:(207)+322-9169> | LinkedIn<https://streaklinks.com/BV3EqnLY2JVPKxjUugezUbT_/https%3A%2F%2Fwww.linkedin.com%2Fin%2Fmax-provencher%2F> [https://mailfoogae.appspot.com/t?sender=abWF4cHJvdmVuY2hlcjFAZ21haWwuY29t&type=zerocontent&guid=1dbbb18f-9910-4a23-8aec-24df5511829a]
Andie	1/3/2023 19:54	I'm writing to comment upon the exclusion of Tesla vehicles from the EV tax credit. It's insane that a vehicle with full electric status would be excluded from this tax credit based upon the grounds of optimizing their mass. The IRS needs to write this wrong lest other manufacturers shy away from optimization and innovation in favor of catering to outdated criteria. This and other exclusions from you EV credits seems like pretty clear bias against one company. I will be asking my friends and family to write and request that you write this wrong as well. Thank you, Andrea Oliver

Name	DateTimeReceived	Body.TextBody
Karl Lugenbeel	1/3/2023 19:55	Heya! Thanks for the opportunity to comment on this matter. I'm writing to express my disappointment in the eligibility requirements for your EV tax credit. We should not be incentivizing 35 Mile EV vehicles, as it's a waste of my tax money. On the contrary, ALL Tesla vehicles HAVE proved themselves with range, durability, reliability and much more. Please review the requirements and remove vehicles that don't advance the transition to sustainable energy, and add vehicles that do. Please, and thank you! -- Karl Lugenbeel Verizon Wireless Pensacola Solutions Specialist (850)716-8888
John Vacca	1/3/2023 19:55	A case of evident self interest by our elected politicians and trusted agencies. Tesla is the true American electrical vehicle company and should be treated as such
Peter Desio	1/3/2023 19:56	Tesla should receive the same tax credit as the inferior vehicles you currently offer the credit for. -- Pete DeSio Principal [Logo] <https://www.capitalsconsulting.com.com/> CAPITAL S CONSULTING e: Pete@capitalsconsulting.com<mailto:Pete@capitalsconsulting.com>
Chris Klosterman	1/3/2023 19:56	I'm a strong supporter of EVs, have been for years and have had a Tesla Cybertruck on order since it was announced. That said the current state of EV rebates does not seem to be structured in a way best suited to the goal of moving the country towards adoption of EVs. I also own a Jeep Wrangler 4xe that qualified for the full $7500 tax incentive when I purchased it last year. But really when only 20% of the vehicles range comes from the battery pack it should not be classified as an EV. It is my belief that plug-in hybrid vehicles or at least those that don't offer over 50% of their range in electric only mode should qualify for a lower incentive. Yes, that includes my precious Jeep. Chris Klosterman 17029 Flint street Overland Park, KS 66221 croaking@gmail.com Sent from my iPhone
John Citro	1/3/2023 19:57	Hello, The electric vehicle tax credit qualifications excluding Tesla is a joke. How is it possible that a hybrid which isn't 100% all electric is granted a EV tax credit but a 100% all electric vehicle is not. Furthermore the entire point of this tax credit is to incentivize people to buy all electric vehicles, this tax credit doesn't support changing the country into going green. Sincerely, John Sent from my iPhone
Zalmy Lieber	1/3/2023 19:57	Good evening, I highly recommend you implement the $7,500 credit to properly reflect the clean energy agenda here. Small hybrids or cars that are the super majority not clean should not get the credit. Every tesla should be eligible. Same for similar size vehicles from other manufacturers
saul marachinskas	1/3/2023 19:57	It is not fair to provide same reward to automakers like Jeep for gas powered hybrid vehicles with minimal EV investment and disqualify pure EV company like Tesla or even Ford Mach-E who are sticking their necks out to actually invest in the new technology. Be fair! Thank you, Saul
Deepak	1/3/2023 19:57	Dear IRS, Please add all Tesla EVs under EV tax credit. Tesla makes the most efficient, safest, and true to its value vehicles in its class. Eliminating TESLA EVs from EV tax credit defies the purpose of the bill itself. If a gas guzzling hybrid car can get $7500 of EV tax credit, an all electric EV deserves it the most. Please let a good and clean product win for environment and for America. Best, -Deepak Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
JOSEPH MILLER	1/3/2023 19:58	The fact that you are not allowing any tax credits to a completely electric car, Tesla. Proves to me that your institution has been infiltrated by partisan hacks. We the people have taken notice, it's completely obvious…….. Sent from my iPhone
sschaefe5	1/3/2023 19:58	Hybrids should not get credit while all plug ins, like all Teslas should!!
Yaya Feisty	1/3/2023 19:59	To whom it may concern, In regards to electric vehicle credit of $7,500 on taxes. I Recently purchased Tesla Model S and was unable to retrieve credit for purchasing electric vehicle. All Tesla model cars should be included with the ev credit of $7,500 on taxes and those that didn't receive prior years because was not included should be able to claim. Sincerely,
Bradley Fishel	1/3/2023 19:59	Tesla should absolutely qualify for ev credits. This is a no-brainer. Sent from my iPhone
Maritere Morales	1/3/2023 20:00	Mr. Andres Garcia Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Garcia, Greetings. I am writing in support of the Tesla corporation and ask you consider providing their vehicles the tax credits available to all electric vehicles subject to your authority. Tesla delivered to its customers over 1.3 million vehicles last year and if the fourth quarter of 2022 is an indication of future performance they will exceed every projection in 2023. The United States will greatly benefit from the resulting economic activity that these credits will inject right back into an economy that has been battered by the pandemic, inflation and historic increases in interest rates. Thank you for your prompt attention to this matter. Cordially, Maritere Morales Meléndez Oficial Ejecutivo Departamento para el Desarrollo Social Comunitario Municipio Autónomo de San Juan Gobierno de Puerto Rico Tel. +1-787-480-4084
Joshua Axel	1/3/2023 20:00	To whom it may concern, I firmly believe the cars approved for the credit need to be reviewed. It boggles my mind how plug in hybrids which are 90% ICE cars are getting the full credit and the Ford Mach E & several Tesla models (which are 100% EV) are not getting the credit. Please review the criteria and ensure this credit goes to 100% EV cars to help truly accelerate the USA transition to fully electric vehicles. Thank you for your consideration, Joshua Axel
Kevin McEvoy	1/3/2023 20:01	Why are some models of the Tesla Y not eligible for their owners receiving tax credits, while some fossil fuel hybrid EV engines are given the credit? Sent from my iPhone
Isaac	1/3/2023 20:01	Hello, It makes NO sense to not have an EV tax credit available to a fully electric vehicle company such as Tesla. You would allow a tax credit for hybrids with minimal electric mobility capabilities while offering nothing for a 100% electronic vehicle? Do better. Be better. Your entire organization will be disbanded within a decade, so you should probably start making sense and doing things logically. This is unacceptable. What's the point of "going green" if you keep offering incentives to more fossil fuel reliant pieces of technology over actual green alternatives? Ridiculous. Sincerely, Isaac
Craig Duffy	1/3/2023 20:01	To whom it may concern, Please include Tesla vehicles in your EV tax credit program. I'm not sure why you wouldn't support the safest all American, all electric, industry leading vehicles, but please do. It's kind of absurd they are not included in this. Thanks. - Craig Duffy

Name	DateTimeReceived	Body.TextBody
Utah Sign	1/3/2023 20:02	To whom it may concern, I believe that your institution is picking winners and losers, and is intentionally hurting Tesla, its shareholders, and everybody that would like to buy any of their vehicles. I'm requesting that you recalibrate your decisions using only logic, and reason to correct this clear favoritism that is being shown to the other auto manufacturers. This is un-American, and deeply shameful. Ben Rogers
Joshua Harris	1/3/2023 20:02	The IRS rules for vehicles receiving tax rebates and credits should include all electric vehicles, period. Whether manufactured by Tesla, Ford, GM, or Toyota, BMW, etc. This is critical to the adoption of this crucial technology for energy independence and climate stability. Arbitrarily allowing some vehicles to qualify and others to fail, especially if some that qualify are gas-powered hybrids, would be a travesty. Sincerely, Joshua A. Harris, Ph. D.
Will Crow	1/3/2023 20:03	Hello, my name is William Crow of Idaho, and I would like to leave a comment on the 2023 IRS tax credit for EV's. It's ridiculous that plug-in EV's are on the list and not all Tesla models (first and foremost). Also, it's insane to thing that $7,500 will help with any EV… it may look good on paper to people making over six figures, but it looks very unintelligent to the average American, and helps only rich elite further afford an EV. I have a $2200 mortgage, student debt, a $650 car payment, and other costs on top of the regular needs—at $50k/year do you think I can afford a Tesla? Haha No. Unless the government wants to actually subsidize EV's you may consider not doing it at all. It just irritates most of us. Thank you for your time, and I hope none of my comments are too disheartening to listen to—they are genuine comments. William Crow
Brett Thompson	1/3/2023 20:04	Regarding the EV tax credit I believe all Tesla vehicles should be eligible, as they are the pinnacle of EVs. To not allow Tesla models to be eligible would prove that you are politically motivated and don't care about the environment whatsoever and would completely defeat the purpose of EV tax credits.
dalebreer@gmail.com	1/3/2023 20:06	I believe that keeping the majority of the Tesla models ineligible for the tax credit is politically motivated by a pro-union administration. Tesla is the leader in EVs and I believe the majority of the models should be eligible for the tax credit. I can see where definite performance and luxury models would be ineligible, so I believe the threshold should be higher than currently set. As is, I'll continue driving fossil fuel Regards, Dale
Ryan McDermott	1/3/2023 20:06	I have already purchased my Tesla Model 3 in November 2022. I would not have likely qualified for the EV tax credit and do not believe the tax credits are needed to shift the industry. Speeding some aspects of the provisions to get strategic minerals into the United States is smart and I am all for a green economy. The opinions below is my honest feedback. 1) The number of seats a vehicle has should not determine the limits 2) Weight of vehicle to classify non commercial vehicles is stupid (sorry it just is). Especially when the focus should be on efficiency with electric vehicles. 3) An all electric (BEV) vehicle should be treated more preferable than any PHEV 4) There was more than enough time to determine the mineral source requirements and delaying that guideline appears to benefit companies that have moved slower than others 5) I really don't understand the carve out (loop hole) for foreign cars through leases. It just goes against the entire bill. Basically, don't play games. It's not hard and common sense should prevail and not special interests and lobbyists. Sincerely, Ryan McDermott
Jesus Chirinos	1/3/2023 20:06	I don't understand very well if I do want to get a Tesla why I'm not getting the tax relief. Can you do the process more easy and transparent, please let us choose the brand what we want Jesus Chirinos
reid pratley	1/3/2023 20:06	This is RIDICULOUS that Tesla doesn't receive as much or MORE than anyone else listed. If this isn't changed it is a clear indication of lobbying and corruption within our government.

Name	DateTimeReceived	Body.TextBody
usman gani shams	1/3/2023 20:07	In the 2923 EV tax credit released recently, there are plugin had hybrids listed as eligible, while Tesla vehicles which are 100% electric and completely US made are exempted from the same. I implore you to kindly reconsider this matter with urgency, as this forms the wider attitude towards climate change and the transition to sustainable energy future. Have a nice day. Sincerely Usman Shams
Jason Kiesel	1/3/2023 20:07	Why do Tesla vehicles not qualify for the rebate? They should. ALL EV vehicles should qualify for the rebates. -- [https://thumbs.about.me/thumbnail/users/j/a/s/jasonkiesel_emailsig.jpg?_1486186484_676] <https://about.me/jasonkiesel?promo=email_sig&utm_source=product&utm_medium=email_sig&utm_campaign=gmail_api> Jason Kiesel linktr.ee/jasonkiesel<https://linktr.ee/jasonkiesel>
Bryan Frasier	1/3/2023 20:07	Tesla is clearly acting according to the intent of the legislation and is making major contributions to the EV market. If excluded I don't see how I could view this as anything but political given Biden's clear disdain for Tesla and Elon Musk. Please extend the credit to include the Model X. Sent from my iPhone Thanks, Bryan Frasier bryan.frasier@icloud.com 817-706-0695
Mehul Nariyawala	1/3/2023 20:07	Every single Tesla is a green car and great for our planet and future independence from Oil. They must ALL qualify for tax credit. It'd be extremely myopic to not include them. Best, Mehul
Ed Vitousek	1/3/2023 20:08	How ridiculous are you people of course Teslas should all qualify Sent from my iPhone
Tyler Brown	1/3/2023 20:09	The EV tax credits should extend to all hybrid and EVs. It makes zero sense why a plug in hybrid that get 20 miles on that battery and 19mpg should be qualified yet a Tesla Y that gets 330miles and is fully electric doesn't qualify. I don't believe income should be a factor in this tax credit either. The idea is to promote and stimulate scale which would then bring down costs. Higher income earners should be incentives to be the trailblazers. -- Tyler W. Brown
Andres Lopez	1/3/2023 20:09	Teslas are the most American car made. That should count for something. Teslas models 3 and Y have the best range and efficiency of all the ev's in the market. That should count for something. Regards, A Lopez
Ambrose Little	1/3/2023 20:09	It's rather unbelievable that you're excluding Teslas from the EV credit parameters. Teslas should be considered the baseline by which other EVs are measured. Joshua Little 345 Emily Cir Epworth, GA
Kevin Bird	1/3/2023 20:10	Giving tax breaks to hybrid autos that get 15-40 miles on electric (especially foreign) and not all electric American made Tesla autos is beyond wrong. It's criminal bullying and retaliation against the founder that has little to do with the employees, customers, and push to remove gasoline autos from the road. Exceptionally poor and biased legislation.
Joe Margarones	1/3/2023 20:10	Thank you for opportunity to comment on the incentive. Fossil fuels have been in the ground since the pre-Cambrian period. It should stay there. The spirit of the law is to incentivize adoption of non-polluting, non-emitting vehicles. All new Tesla vehicles should be included in the incentive. Hybrids with ranges of more than 80 miles on battery should be included but hybrids with range of less than 20 miles on battery should not be included. Joe Margarones
JC Kubly	1/3/2023 20:10	To Whom It May Concern Let's be fair with the tax credits. If you want people to migrate to all-electric, give higher credits to those vehicles and don't discriminate against the company…unless you want to give more credit to US-based companies or those who completely assemble them here in the States. I see no reason Tesla vehicles should not qualify. If it weren't for Tesla, EVs would not be anywhere near where they are today. Thank you! Sent from my iPhone 13 Pro

Name	DateTimeReceived	Body.TextBody
Mark Smith	1/3/2023 20:11	To. Whom it may concern, It is unconscionable that an EV tax credit could be given to a hybrid vehicle over an all electric vehicle. This makes no sense and it wreaks of political back handed dealing. I hope you will ensure that ALL TESLA ELECTRIC VEHICLES receive the same or better treatment than those Hybrid Vehicles that still use fossil fuels. An Electric Vehicle Credit needs to be exactly what it says for Electric Vehicles of which Hybrids do not fall under that category and certainly do not exceed the benefits of a full electric vehicle like the Tesla's range of vehicles. Mark J Smith ** Private Email Address •• 603-305-5853
Frank	1/3/2023 20:12	Concerning Tesla, it is a company run by a grifting conman who has used countless government subsidies to push to market a substandard and frankly dangerous product. Numerous human rights abuses and violations hang like a cloud over this abomination of a company which is loosing shareholder value at alarming rates. Don't be swindled by their fraud of a CEO to backpedal on good policy.
Rhonda Gray	1/3/2023 20:12	availability of ev's. Especially full electric vehicles. Hybrids should not qualify. Tesla should. R. Gray
Sriharsha V	1/3/2023 20:13	Hi, Please allow $7500 tax credits on Tesla Model 3, Model S, Model X and Y and as many other manufacturers cars as possible. Thanks, Sriharsha Vuppula
Greg White	1/3/2023 20:13	It seems absurd to me that some Teslas and other pure EV's (such as the Ford Mustang Mach -E) are not included in the EV tax credit. Why would the government recognize Hybrid vehicles, which still primarily/y consume Fossil Fuels, for EV Tax Credits, when fully Electric Vehicles are being excluded? It sure looks like the government is paying favors back to those automobile manufacturers who donate large sums of money to political campaigns, and or who have deeply funded lobbyists. Stop this insanity. Reward the pure play EV's, without fine print restrictions. Who authored the policy? Greg Gregory White 619.316.7418 gregory.jay.white@gmail.com https://www.linkedin.com/in/gregoryjaywhite
Elliot Ryu	1/3/2023 20:14	Dear IRS, Tesla is a luxury car maker growing 50% YOY that does NOT deserve any EV credit. The public deserves help switching to electric vehicles, not luxury shoppers. Incentives on vehicles that is OVER 35k out the door after credits is absurd. Tesla already makes abnormally high margins on their cars by industry standard. Luxury teslas that cost over 35k should not receive any extra government money for Tesla to pad its already large profits.
Andrew P	1/3/2023 20:15	There should not be any credits for EV's, but if you're going to give credits, you can't exclude Tesla without also being a communist. I guess being obviously corrupt is a silver lining. Regards, Andrew Pieknik Silver Taxpayer
joshua weissman	1/3/2023 20:15	Tesla owners due to Elon Musk calling on his group to bombard your agency with comments on this matter. Again the price thresholds are fair and acceptable. It is not the federal government's job to bailout a single company the purpose of these funds is to drive EV adoption. Raising price thresholds for certain model EVs will do nothing more than allow the company to collect record profit margins on the backs of taxpayers. Also the people making the purchase of such higher priced vehicles already make well above the income threshold. Again I implore your agency to keep the thresholds where they are but would encourage the agency to slow down implementing the battery requirement as most manufacturers cannot meet the threshold that quickly as building a battery plant is a multiple year effort. I think further cooperation with the big 3 automakers in coming up with fair battery requirement implementation time-frames would go a long way. Thank you for the time allowing my to voice my feedback
Dwane M	1/3/2023 20:16	Tesla should be included for all Tesla has done to advance the EV market. Not allowing Tesla tax credits is absurd. Stop favoring unions Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Thomas Enright	1/3/2023 20:16	vehicles of a certain weight. Tesla is really at a disadvantage with current regulation yet they've done more for the EV market than everyone else combined. It would also make sense for the Tax Credit to be a percentage of the cars purchase price but up to a cap. Maybe 10% up to $80k? Thank you
Kristi Carpenter	1/3/2023 20:17	This regulation appears to be an intentional slight against Tesla. Please revise your requirements to include these amazing automobiles. Thank you, Kristi Carpenter 2824 N Poeer Rd Mesa, AZ. 85215 Get Outlook for iOS<https://aka.ms/o0ukef>
Abel Ayala	1/3/2023 20:17	Please help Tesla change the world for the better and allow the $7,500 EV Tax Credit to be applied to Teslas. Sent from my iPhone
Charlotte Coolidge	1/3/2023 20:18	To Whom It May Concern: Please include all American corporation electric vehicles in the EV incentive. No American all-electric vehicle should be excluded from the list when hybrid vehicles, which have fossil-fuel engines, are included in the list. If the Biden Administration and the Democrats want to move from fossil fuels, then Tesla and all other electric vehicles, regardless of size, need to be included in the incentive. Thank you for your time in including my comment regarding this issue. Charlotte Coolidge
Henry Situ MBA PMP ITIL	1/3/2023 20:18	Tesla should get the most credits since 1. Tesla is the most environmentally friendly 2. Tesla is the most american car maker
Nicholaus Woltering	1/3/2023 20:18	How is it possible that Tesla vehicles don't qualify for the EV credit? That seems obviously wrong. Teslas are 100% electric and should qualify. - Nicholaus Woltering
Greg Lock dot com	1/3/2023 20:19	Dear Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 I am writing to express my disappointment and frustration with the lack of tax incentive credits for purchasing electric vehicles, specifically Tesla electric vehicles. As someone who is deeply concerned about the environment and the impact that our transportation choices have on it, I have made the decision to invest in a Tesla electric vehicle. However, I am disappointed to learn that the IRS does not offer any tax credits or incentives for individuals who make this responsible and eco-friendly choice. I understand that the IRS has offered tax credits in the past for electric vehicles, but it seems that these credits are no longer available. This is a shame, as I believe that offering tax incentives for electric vehicle purchases is a simple and effective way to encourage more people to make the switch to electric transportation. Furthermore, I have noticed that some hybrid vehicles are still receiving tax credits, which does not seem right to me. If the goal is to promote the adoption of electric vehicles and reduce our reliance on fossil fuels, then it makes more sense to offer incentives specifically for fully electric vehicles rather than hybrid vehicles, which still rely on gasoline. I urge the IRS to reconsider its position on tax incentives for electric vehicles, and to consider offering credits or other incentives specifically for individuals who choose to purchase fully electric vehicles. This would not only help to reduce our reliance on fossil fuels and protect the environment, but it would also help to promote the adoption of electric vehicles, which is critical for meeting our long-term climate goals. Thank you for considering my request.
Derek Alban	1/3/2023 20:19	Dear IRS, I am writing to express my disagreement with the IRS guidelines regarding the eligibility of Tesla vehicles for the tax credit. I believe that these guidelines unfairly discriminate against Tesla and other electric vehicle manufacturers. All electric vehicles should be eligible for the tax credit, regardless of the manufacturer. I urge the IRS to reconsider its stance and to make all electric vehicles eligible for the tax credit. This would not only be a fair and just decision, but it would also help to promote the adoption of electric vehicles, which is a key goal of the tax credit program. Thank you for your attention to this matter. Sincerely, Derek Alban
Gary Anderson	1/3/2023 20:19	I disagree with providing government backed, financial incentives for electric vehicles. If the government wants a transition to electric cars then we should spend our money on large infrastructure projects to improve and increase generation and transmission. However, if the Federal Government insists on providing rebates then at least be fair and provide those rebates to all of the electric vehicles, especially Tesla, which is a US company and supplies high quality, fully electric vehicles. Sincerely,

Name	DateTimeReceived	Body.TextBody
Adam Sharp	1/3/2023 20:19	I am writing regarding the IRS electronic vehicle tax credit. My wife and I purchase our first all electric vehicle, a Tesla model S, at the end of 2022 a few days before Christmas. Unfortunately, it appears that this does not qualify for a tax credit although several other Tesla models as well as electronic vehicles and plug-in hybrid vehicles appear to qualify. As a taxpayer who pays a substantial amount of income to the IRS every year, this seems arbitrary and unfair. Please consider revising the rules to allow for vehicles purchased in or near the end of 2022 as well as additional electronic vehicles. Thank you
Kai David	1/3/2023 20:20	Tesla’s cars are purely electric and do not create any emissions while being used. The same is not true for hybrids that still pollute because of the ICE part of the power train. Certain Tesla cars not being eligible for the EV tax credits is either due to extreme incompetence and negligence or is due to the special interest of parties that have something to lose by Tesla being treated fairly and having their vehicles be eligible for EV tax credits. As a tax paying US citizen, the decision to exclude Tesla vehicles from being eligible for EV tax credits gives me no confidence in your abilities to properly asses the EV industry and is a black mark on your abilities and competence in general. Please reassess. Thank you for reading my comment on this matter. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Pix Pix	1/3/2023 20:20	I would like you to extend credit to all tesla Ys and any other car fully ev Ty Nina Martinez
Alva Myers	1/3/2023 20:20	I thought the motivation behind the tax credit for electric vehicles was to encourage people to transition from fossil fuel vehicles to electric vehicles. Assisting the transition by giving a tax credit was brilliant. What is not brilliant is limiting the choice of EV’s to those less capable and with limited range, while excluding those more sophisticated and with considerably greater range such as the Tesla series of EV’s. All Tesla models should DEFINITELY qualify for the tax credit. A. Myers
Kim Hetzler	1/3/2023 20:21	Give the SAME TAX CREDITS for Tesla as the rest of the automative companies.
Jacob Svonavec	1/3/2023 20:21	I was shocked to see I wouldn't get a tax credit for a Tesla but would get one for all other EV's? Even from bailed out car companies?? That's messed up and needs corrected immediately! Jacob
jonathan.towbin@gmail.com	1/3/2023 20:21	Include all Tesla, the true 100% EVs, to the EV Credit list!! Remove all hybrid engines! What a joke, you’re even including a jeep getting 20 mpg. Regards, Jonathan Towbin C: 207-776-5171
Eric Perkins	1/3/2023 20:22	Excluding certain models of the Ford, Volkswagen and Tesla full battery electric vehicles while including plug-in hybrids like the 4xe Jeep or Ford Edge with very little range is a disgusting use of our tax dollars. This decision smacks of green washing and pandering to the fossil fuel industry.
rindof21@gmail.com	1/3/2023 20:22	Surprised to see the breakdown of what qualifies. Many true Electric vehicles do not qualify while many terrible hybrids with very small batteries qualify for the full incentive. Please incentivize the true EVs like the ford Mach E and Tesla Y. Ross Indof
taylor.ritter92@gmail.com	1/3/2023 20:22	Tesla and all fully electric vehicles should qualify for the tax credit don’t be silly. Sincerely, Taylor Ritter
Michael Dziewonski	1/3/2023 20:23	Please align this with the consumers and include all Tesla Cars in all the rebates/incentive programs. I do personally ask that you ensure that the EV credits and incentives apply to all Tesla cars. As Tesla has been a major force in the advancement of electric advancement. Michael

Name	DateTimeReceived	Body.TextBody
Alex Vaynrokh	1/3/2023 20:23	To whom it may concern, The recent news of Tesla (FULL ELECTRIC) vehicles not qualifying for the new $7,500 tax credit meanwhile gas hybrids do qualify for the tax credit. This seems very odd when trying to promote our transition to zero emissions cars, this makes very little sense to me. Hybrid cars should not be getting incentives because they have been around for a long time and don't help us transition into clean energy since they still rely on fossil fuel. I urge your office to seriously reconsider the list of eligible (FULL ELECTRIC CARS) not hybrids which get 20 mpg on the gas engines. Thank You Alex Vaynrokh Sent from my iPhone
ben ben	1/3/2023 20:23	Dear Andres Garcia, Tesla owner here. I absolutely support incentivizing all car manufacturers and not providing a strong grip on monopoly to a few so please direct your tax credit to lift companies not benefited from it before. Regards, Tesla owner
Christian Kesler	1/3/2023 20:24	The 2023 EV tax credit system is remarkably unfair. It's clear that Tesla is being slighted. This kind of blatant favoritism is completely unacceptable.
Nehal Trivedi	1/3/2023 20:26	Dear IRS, I am writing to express my concern about the unfairness of the $7,500 federal tax credit for electric vehicles (EVs). As you may know, this credit is intended to encourage the purchase of EVs and is available to individual taxpayers who purchase a new qualifying EV. While I believe that this credit is a valuable incentive for the adoption of clean transportation, I believe that it is unfair to Tesla, the most American-made EV, to extend this credit to internal combustion engine (ICE) vehicles. One of the main arguments in favor of the EV tax credit is that EVs are more environmentally friendly than ICE vehicles. However, it seems counterintuitive to offer a financial incentive for the purchase of ICE vehicles that are still contributing to air pollution and climate change. By extending the EV tax credit to ICE vehicles, the IRS is effectively subsidizing the continuation of fossil fuel use and undermining the very purpose of the credit. Furthermore, Tesla has made significant investments in American manufacturing and has created thousands of jobs in the United States. It is therefore unfair to offer a financial benefit to companies that have outsourced their manufacturing overseas and are not contributing as much to the American economy. I understand that the EV tax credit is intended to encourage the adoption of clean transportation, but I believe that it should be targeted specifically towards EVs, rather than being extended to ICE vehicles. I urge the IRS to consider revising the rules for the EV tax credit to ensure that it is not unfairly benefiting ICE vehicles and is being used to achieve its intended purpose of promoting the adoption of clean transportation.
snit.removal-0z@icloud.com	1/3/2023 20:26	Good evening, The EV Tax Credit should apply to certain MODELS of cars. If the car itself meets the qualifications by design then the customer who purchased the vehicle should receive the tax credit - no matter when but specifically throughout 2022. Many people held off on actually buying an EV until 2023 because of the tax credit expected to come and others who had no choice but to purchase a car (in my case my car was beginning to have issues at 200k miles). My 2023 Tesla Model 3 (RWD) was delivered mid November 2022 and I either had to cancel the order or miss out on a "potential" tax credit. I kind of assumed my car would still receive the tax credit considering it's a "2023 model 3" but to my understanding Tesla dropped the price by $7,500 because the 2023 tax credit crushed demand until they dropped it by the amount the customers were waiting for - and if it had been delivered not even a full month later I would have received a $7,500 credit. Thanks,
Jason Clark	1/3/2023 20:26	Tesla should 100% be included! If your giving the credit to hybrids, you should give it to all EV'S
Nova Ammerman	1/3/2023 20:27	I hope this comment finds you well. I am a 20 year old college student and American citizen from the state of Arkansas. I write to your office today in support of expanding the EV Tax Credit, with a few reservations. I am wholly in favor of electrifying America, and reducing carbon emissions as a whole. As a small change, the EV Tax Credit would help thousands of Americans add to this. However, it is undeniable that the main actors of carbon emissions are not everyday Americans, but rather, the military-industrial complex and major corporations. I believe more should be done to incentivize switching to electrification, and disincentivizing the use of fossil fuels. Furthermore, I am against the inclusion of Tesla model vehicles being included in this tax credit. Tesla and its CEO, Elon Musk, have shown a continued disregard for both the environment and the autonomy of other nations. Elon Musk has openly suggested involvement in foreign nations' democracies in order to secure resources, and should therefore, not be incentivized by the government. Best. Nova A.
Eric Walendzinski	1/3/2023 20:28	Teslas are luxury vehicles and should not be eligible for a tax credit. Thank you.
Eat A Pita	1/3/2023 20:28	If you're going to give tax credits for EV vehicles it should be for ANY fully ev vehicle which includes tesla. Gas vehicles with ev range should not get credits. I can't believe I had to spell that out

Name	DateTimeReceived	Body.TextBody
christian johnson	1/3/2023 20:29	Comments Regarding Inflation Reduction Act EV Credit, It's important to me to have all Teslas and similar vehicles (Mach-E) qualify for the $7,500 tax credit to accelerate the transition to electric vehicles. The gas cars that qualify for this credit will only further create an issue for the environment and not solve the issue the credit is trying to address while continuing to encourage the production of gas vehicles by legacy automakers. Tesla will continue to be the leader of the EV space, but we can help them and FORD with the transition more rapidly than is presently being done. Christian Johnson
Nicole Miller	1/3/2023 20:30	taking a substantial risk to develop a vehicle that can meet our demand for transportation with less harm to the environment. Tesla produces the best performing vehicle in each of its classes. We want to encourage adoption, not punish these companies for taking risks. I grew up in Flint Mi. I have seen what happens to a town when a car producer is left behind. Elon Musk has enough money but he wants to optimize his pipeline. It would be a shame if the US did not encourage Tesla's success as it already helps us realize our environmental goals. As most of my family has made GM vehicles for the last 50 years of my life, it means so much that we lead the automotive industry again. Ford and General Motors are moving in the right direction but they are only paying lip service to the standards that have been set. Please help us save the industry and the world. Nicole Miller 204 Sofia Blvd Blandon, PA 19510
AVG	1/3/2023 20:30	All Teslas and Fully Electric Vehicles should be eligible for the $7500 Tax Credit… The Current Legislation got it wrong…
McLean Karr	1/3/2023 20:31	Sir/Ma'am, To deny credits for Tesla made EVs is un-American. This company provide more value and creates more jobs than other automakers. They are unequivocally leading the EV revolution. Handicapping one of our best innovative companies is harmful to the American people and our ideals. Disappointed, McLean Karr
Michelle Probasco	1/3/2023 20:32	EV tax credits must be fair and equitable across makes and models of EV with arbitrary or incorrect classifications of vehicles corrected. In fact, one could argue that EVs with more battery range, such as the Tesla Y, should receive a higher incentive. Thank you, Michelle Probasco De Soto, Kansas
Reuben Litton	1/3/2023 20:32	To whom it may concern; EV tax credits should absolutely be extended to Tesla vehicles. It is un-American and a clear government target of the pioneering company behind desirable EVs to offer those credits to every auto maker except the one that makes actual EVs. Thank you. Reuben Litton 20 year combat veteran and Air Force Officer. Sent from my iPhone
Marie Seoane	1/3/2023 20:33	Good afternoon, Please include all EV in your tax plan of 7,500$ off, you are penalizing EV producers like Tesla for no reason. These vehicles are 100% EV and consumers should be able to buy whichever one suits their needs and receive the tax break. Please remedy this situation immediately for the sake of the environment. Thank you! Marie Seoane
Joab Noda	1/3/2023 20:33	Subject : OMB Control No. 1545-2137 Please adjust this EV tax credit so that all EVs get it or the models that get the most miles get it. As of right now it looks likes it benefits the Jeep that has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. Not very green or clean.! The tesla car is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. As it is written IT DOES NOT GET A $7,500 EV TAX CREDIT very anti green and anti EV transition. Please use common sense and if a car is 100% EV support the buyer with the tax credit. Otherwise the transition to alternative energy will not occur as fast as we would all like. Empower the EVs please be responsible. Thank you J N
Arie Van Hofwegen	1/3/2023 20:35	This proposal is not equitable it picks winners and losers. Tesla products should be qualified for full credit. Arie Van Hofwegen
Chris Rogers	1/3/2023 20:35	I think that Tesla vehicles should receive the tax credit for EVs. Chris Rogers Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>

Name	DateTimeReceived	Body.TextBody
Bryan Warren	1/3/2023 20:35	Dear Sir or Madam, I am writing to comment about the way federal tax money is being used to provide incentive to encourage EV adoption. The transition to sustainable and by far less wasteful transportation cannot come soon enough. The government should encourage consumer adoption through education and monetary incentives at a pace greater than baby steps. In other words, vehicles with a hybrid drivetrain should have some but little incentive because they are in fact better than an ordinary combustion engine but should not be eligible for more than 25% of the full tax credit regardless of the plug in range. More than this amount encourages slower adoption and transition to cleaner air that we and our children breathe, the reduction of carbon emissions and sustainable energy use. The current outlined incentives do not make sense where some EV's have higher price caps because of increased ground clearance or a higher gross vehicle weight. How is it beneficial to offer more incentive to less efficiency? Greater incentives should be awarded based on vehicle efficiency. The more efficient, the more subsidy. Every EV should be eligible for more incentive than their fossil fuel burning counterparts. EV's with greater range should have more incentives than those with less to encourage manufacturers to produce even more energy dense packs which will continue to drive costs down bringing utility, range and cost comparisons closer to what consumers are accustomed to. Additional range is what is keeping more from adopting now. What matters most is the transition away from combustion engines. Encourage adoption of EV's and educate the people. Tesla is the leader of this movement and needs to maintain that position to continue to drive the industry in the right direction. Allow incentive to all of their vehicles so all other manufacturers will use them as an example and follow suit. Don't just arbitrarily give hand outs for attendance, otherwise we'll be subject to the mediocrity and slow pace of improvement and innovation that has been apparent throughout the auto industry for the last century.
Quan Tran	1/3/2023 20:36	Hello - just want to add my feedback. There are really inefficient hybrids that are eligible for the $7,500 that my ICE driving peers won't even consider because they're too inefficient while the American made Tesla models are shafted. Doesn't make any sense considering the focus of this rebate.
Vergel Barlow	1/3/2023 20:37	our tax dollars to transition the world to sustainable energy should not be used for half measures. Tesla, Rivian and Lucid should be benefitting heavily from these tax credits.
Charanjit Singh	1/3/2023 20:37	Leaving Tesla out of the EV credits is disgusting and extremely un-American. How are we any different from China or Russia if the IRS has stooped this low? Disgusting, should be embarrassed to call yourself American.
Dogest Maximus	1/3/2023 20:37	I'm responding to this general request with only a single concise perspective: Elon Musk opened Tesla patents in an effort to further the development in the EV industry for all other manufacturers. This information isn't speculatory- in fact it would be considered one of the more modern acts of absolute greatest displayed by any individual of our time. To thank Mr. Musk for his kindness, generosity, and philanthropy, he is yet again attacked by intentionally disqualifying Tesla from Federal tax incentives in an effort to harm the very business that made such advances in the industry possible. The Federal government should be ashamed; but it seems unlikely that such shame would be admonished by such a feeble and pathetic system of fraudulent endeavors. You are losing the faith of the people and rightfully so. There apparently exists no limit to how low this administration will stoop. You should feel very proud. Max
John Zalewski	1/3/2023 20:37	Hello, Please reconsider the current application of the tax credit. I would like to see this applied evenly and fairly across all makes/models of EVs. Unfairly rewarding one EV manufacturer over another does not contribute to the ultimate goal of sustainable vehicles. This will only pull production away from companies that have the current capacity and shift it to less fuel efficient vehicles. Specifically, I'd like to see all Tesla models included for the credit. They are fully functioning, zero emissions vehicles built in the United States. This is congruent with the very spirit of the Inflation Reduction Act. I appreciate your consideration in this matter. John Zalewski Sent from my iPhone
Mitch Gent	1/3/2023 20:39	Dear IRS People Do something people want for once and give EV tax credits to actual EV's. Tesla is moving the world and country forward into a brighter future. Don't be the ones to hold the US back. Best - Me and the hundreds of thousands of people who just emailed you. Get Outlook for iOS<https://aka.ms/o0ukef>
Dillon Blake	1/3/2023 20:39	It is fundamentally unfair to Ford and Tesla that vehicles they produce are not eligible for the $7,500 tax credit, while vehicles that consume fossil fuels are. This goes against the spirit of the law and is an affront to the vehicle manufacturers that have properly invested in EV technology.

Name	DateTimeReceived	Body.TextBody
bobby@marintechsupport.com	1/3/2023 20:40	Dear Mr. Garcia, Cutting out Ford and Tesla is not the United States my family has fought for generations to protect. Stop the BS politics of Joe Biden and the UAW. Do the right thing. Sincerely, Robert V Grabrian E Pluribus Unum
Pieter Damsteegt	1/3/2023 20:41	How is it that good purely electric American vehicles like certain Teslas and the Ford Mustang Mach-e aren't getting EV tax credits? Hybrids should not get EV tax credits cause they're not EVs. I drive a Hyundai hybrid, it's a hybrid not an EV. 20-50 purely electric miles does not make it an EV, it's still a hybrid. Who is lobbying and paying someone off to give 7,500 in tax credits to hybrids? I mean maybe I should get another hybrid cause that would be a tax benefit to me but it just doesn't make logical sense. And honestly I don't care what cars are getting discounts I'm all for discounts, it just looks suspicious. Maybe you should give 7,500 for plug-in hybrids and 10,500 for purely electric vehicles. Just an idea. Thanks for your time, have a nice day! Cheers, -Pieter Damsteegt
Crispin Driver-Schroder	1/3/2023 20:41	To whom it may concern I find it troubling that the IRS is willing to give hybrid jeep vehicles with a combined EV miles per gallon rating of 20mpge a 7500 $ tax credit while foregoing a fully electric Tesla vehicle. Although the prior regulations stipulate a certain allotment of cars for a tax credit, the aim is still the same to fully electrify our transportation system. As such, it is my request and many others, that the EV tax credit be extended for all Tesla vehicles, so that the rest of us who haven't had the ability to afford an electric car can choose between brands we trust the most. Respectfully, Crispin Sent from my iPad
Andrew Hinz	1/3/2023 20:41	It is ludicrous that Tesla does not get the credit. They are one of the leaders in EV technology and 100% electric. Why would a hybrid get a credit and a Tesla does not?
Brandon Green	1/3/2023 20:42	To whom it may concern, I'm writing to you with my concerns around the Inflation Reduction Act and the EV tax credit. Can you please allow for any and all new vehicles sold that are 100% electric no matter how many seats, weight of the vehicle, cost, or manufacturer to receive the $7,500 tax credit? This includes all Teslas, which fully achieve the overt goal of reducing carbon emissions. The fact that plugin hybrid vehicles are getting incentivized over 100% Electric Vehicles doesn't make sense. Thank you, Brandon Green 9404 W 120th St Overland Park, KS 66213
Todd Stiles	1/3/2023 20:42	To whom it may concern, The IRA credit for EVs do not seem consistent or applied evenly. The credit should be applied fairly. It does not appear that is being done. As a taxpayer, I would like to see the credit applied to the best EVs made and assembled in America. Otherwise I would like to see the act reviewed and purpose clearly defined and credits fairly applied. I am especially disappointed with the credit applied based on vehicle weight and unfavorable application towards Tesla. Thank you, Todd Stiles
Todd Hanson	1/3/2023 20:45	Hello- i am really concerned it sends the wrong message and in incents the wrong thing to provide EV tax credits for some gas/electric hybrids while leaving out full EVa such as Ford Mustang mach e and certain Tesla. The fact that US companies are being left out while foreign companies benefit makes no sense for the consumer. Let's rethink this and do the right thing Thank you Todd Hanson
Jerin Oommen	1/3/2023 20:45	Please add a Tax Credit to Tesla; I'm interested in purchasing a tesla. Thank you!

Name	DateTimeReceived	Body.TextBody
sevana@greenpluscpa.com	1/3/2023 20:46	Happy New Year! Please consider to apply equality between EV manufacturing companies. I ask you to revise your tax credit and add Tesla in it. Zero is not right for Tesla nor for any other EV manufacturers. Thank you, Sevana Janian, CPA Founder Green Plus CPA Cell: (818)644-2550 Business Card<https://hihello.me/p/c214d9d0-4add-4c5b-b9e8-8c00b1faf375> Firm Services<https://www.youtube.com/watch?v=yjg3D6nbzcY> [cid:image001.png@01D91F9B.480DB4B0] All information in this Communication, including attachments, is strictly confidential and intended solely for delivery to authorized use by the addressee(s) identified above, and may contain privileged, confidential, proprietary and/or trade secret information entitled to protection and/or exempt from disclosure under applicable law. If you are not the intended recipient, please take notice that any use, distribution or copying of this Communication, and/or any action taken or omitted to be taken in reliance upon it, is unauthorized and may be unlawful. If you have received this Communication in error, please notify the sender and delete this Communication from your computer.
Jerin Oommen	1/3/2023 20:46	Hi, Please add a Tax Credit to Tesla; I'm interested in purchasing a tesla. Thank you!
Jose Miguel Cruz y Celis	1/3/2023 20:47	transportation
Travis Anderson	1/3/2023 20:48	Comments, The IRS needs to reconsider this MSRP limit which disqualifies long range Tesla Model 3's. I currently drive 120 miles per day to work. Periodically I have things to do when I arrive home like take kids to practices and pick them up. There's many times you are doing things after work and you need extended range. Keep in mind that just because the manufacturer says the car is rated for 325 miles, that does not always translate into real world driving. If you have a loaded car, and the temperature is at freezing and you are running the heat, you will come nowhere close to the rated mileage. Temperature has a huge effect on the mileage of the car. You also can not charge the battery to full capacity every time you charge the car or you will hurt the longevity of the batteries. In addition, the amount of tier 3 chargers that are available is still fairly limited. Because of their limited availability, having additional range is needed if you do not live in a city. There are tier two chargers spread across where I would drive, but they add a maximum of 45 miles per hour. That's not convenient when you are traveling or need a quick charge. That's all the more reason to bump that MSRP high enough to cover the Tesla Long Range version or any other version of EV that is not in a luxury class like a Model S. Sincerely, Travis Anderson Thornville, Ohio
rickpyle	1/3/2023 20:49	Tesla deserves the $7500 tax credit. Every other manufacturer currently receiving said credit is less efficient and wise for the environment. There is not excuse to exclude Tesla from this credit besides politics. If you are citing the weight being "too light" by 238 lbs that is simply ridiculous. A company shouldn't be penalized for creating a machine which can haul more people while weighting less and having the safest crash tests on the planet. Rick Pyle Sent from Proton Mail mobile
Timothy Pierce	1/3/2023 20:50	Quit playing partisan politics and allow Tesla purchasers to participate.
Alex Chen	1/3/2023 20:50	Hi, I saw this report today: https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/ My comments as a long-time(from 2018) EV promoter/owner: 1) This is against my common sense. 2) I believe low-MPGe Hybrids should not get the credit at all, otherwise it's against the purpose of the IRA Bill and abuse of tax-payers' money. 3) Our government should tight the rule for Hybrids and loose the rule for BEV, not the opposite. Thanks Alex

Name	DateTimeReceived	Body.TextBody
NCK Home Inspections Inc.	1/3/2023 20:52	Hello and thank you for your time, I would like to purchase a Tesla in the future in benefit of the effort to go green. I am curious why many Tesla vehicles and the Ford Mustang are not getting the $7500 EV tax credit while many vehicles which are hybrid do get the tax credit? Again, I appreciate your time. Thank you, JP
Scott Stewart	1/3/2023 20:52	Hello IRS, Made in America fully electric vehicles should all qualify for the $7,500 tax credit. Specifically Tesla and Ford full electric vehicles should all qualify for the credit. Thank you, Scott Stewart c. (215) 796-0813
Lee Christopher	1/3/2023 20:53	ALL Tesla 100% Electric and Made In USA Vehicles should qualify for Full and Maximum plug-in electric vehicle credits and Revenue Procedure 2022-42. Thank you, Lee
Sara Cowgill	1/3/2023 20:54	Thank you very much for requesting and reading comments. For the first thing, I contacted Governor Joe Manchin and asked him not to pass this spendy bill. Our young people don't need to be saddled with all this huge national debt and possible economic crises. But my view isn't shared and the bill passed- but now I'm infuriated with the notion that hybrids would receive the tax credit and TESLA would not. What the Actual Heck?? EVs that are safe, all electric and made in America should receive the tax credit. EVs made outside the USA should not receive the credit. Hybrids should not receive the credit. Being in a spineless, meaningless union should not guarantee a tax credit. Thank you for reading this comment. I hope I don't have to march to the capital to insist that TESLA is showcased snd applauded for their excellence, leadership and open source patents. One more blatant disregard for TESLA, will see me spitting tacks. Sara Cowgill
Ted Corl	1/3/2023 20:55	If a vehicle is 100% electric, the buyer should receive a tax credit. There is absolutely no reason a Jeep that gets horrible gas mileage but has a range of 21 miles worth of battery results in a tax credit. Teslas should receive tax credits.
Nick	1/3/2023 20:56	Please add TESLA
John Lueders	1/3/2023 20:56	To whom it may concern, Please be good to Tesla and their cars and incentives. Please make it fair for them. They are the leader, they have the best cars, they have the best technology, they have the best design, they have the right mission statement that has changed all the dialog surrounding electric vehicles. The world is changing and it is all due to Tesla and them fighting the good fight. Please make their cars able to receive the $7,500 credit like everyone else. All the best, John Lueders Sent from my iPhone
Joe Sagues	1/3/2023 20:57	Tesla vehicles deserve more support through tax incentives such as the IRA bill. Tesla motors brought EVs to the mainstream, which is incredibly challenging. Even with their success, Tesla still requires support, like other EV manufacturers. All the best, Joe Sagues
Bryce Haden	1/3/2023 20:57	As a citizen of the United States, it deeply saddens me to see such bias towards certain vehicle manufacturers, especially those founded outside of the United States. I believe Tesla, with its much larger battery be eligible for the tax credit. This is such obvious bias.
Dan Resendes	1/3/2023 20:57	Andres Garcia Internal Revenue Service Room 6526, 1111 Constitution Avenue NW Washington, DC 20224 Please include all Tesla EV models in the tax credits available for purchasing electric automobiles. Tesla is the #1 manufacturer of EVs and is am American company that pays millions in taxes. Dan Resendes<http://aka.ms/weboutlook>
Kevin Mckenna	1/3/2023 21:03	It would be a grave oversight not to include every Tesla model made in the USA for a tax qualification. Tesla has led the EV revolution from day one on the planet and for our country. I am a democrat, but Biden needs to show Elon Musk and Tesla it's just so respect for what is has done not only for the United States of America, but for Planet Earth herself. Sincerely Mr. Kevin McKenna.

Name	DateTimeReceived	Body.TextBody
Yee	1/3/2023 21:03	I am writing to request that Tesla be included in the federal EV tax rebate program. As the largest EV maker in the world, Tesla has the ability to deliver the most electric vehicles to consumers, which aligns with the goals of the rebate program to increase the adoption of EVs. Furthermore, Tesla has a proven track record of innovation and leadership in the EV industry. The company's investment in R&D has resulted in numerous advancements in electric vehicle technology, including the development of long-range batteries and the expansion of the charging network. Including Tesla in the federal EV tax rebate program would not only benefit the company, but also the environment and consumers. It would encourage more people to make the switch to electric vehicles, reducing greenhouse gas emissions and increasing energy independence. I urge you to consider adding Tesla to the federal EV tax rebate program as a way to support the growth of the EV industry and promote sustainable transportation options. Thank you for your time and consideration. Sincerely, Yee
J B	1/3/2023 21:05	Please allow for all Tesla vehicles to get the $7500 tax credit as it is the most American car company in the US. Thanks!!
Fred L. Wolff	1/3/2023 21:05	Hello, Thank you for this opportunity to communicate my concerns with EV incentives. U.S. companies, built-in U.S. electric vehicle qualified for full tax incentive. Tesla products are proven example and should qualify for full incentive. Best plan would be to set up ratings on efficiency same as car safety ratings. Most efficient would get highest incentives. Delivery vans and semi truck that meet above criteria would get tax incentive amount that strongly encourage business to switch from fossil fuels at rapid pace. Possibly add tax to fossil fuels to help offset and push americans to switch. Federal and all states should have programs in place to incentive the move to electric vehicles. Supplying electric power to meet demands is critical. New business that meet solar, wind criteria should get large incentive and again by raising tax on fossil fuel electric to help drive change. Cold climate will require even more ways to incentive the switch to electric. Regards, Fred L. Wolff
Chris Teel	1/3/2023 21:05	on the vehicle being manufactured/assembled in North America and the battery components coming from America or American trade countries. I am confounded as to why the IRS would exclude any Tesla vehicle, the MOST American vehicles, built in America by Americans. I am equally confounded as to why the IRS has excluded model trims of the Ford Mach E. I recognize the Ford Mach E is manufactured in Mexico, but understand if manufactured in 'North America' an EV qualifies. My legislators explained in town hall meetings in the Fall of 2022 the Inflation Reduction Act was necessary for the United States to compete in the world market and now American electric vehicles are being excluded from the Inflation Reduction Act? Please advise. Chris Teel 3962 S Crosscreek Dr Chandler, AZ 85286 Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Tung Nguyen	1/3/2023 21:06	Please give Tesla tax credit. It is an American made car full electric. Don't let other countries laugh at us for giving semi hybrid cars the tax credit while a full electric car is not. If you going to give a tax credit, you need to have fair consumer practice. You act is favoritism and fear of Tesla monopolizing EV market. Thank You, Tung (Tommy) Nguyen
Walt Wilson	1/3/2023 21:07	I find it both amusing and VERY WRONG to allow some hybrid vehicles purchases to receive a $7500 tax incentive while full EVs (i.e. Tesla) receive $0. I recommend that all EVs receive the full $7500 incentive and hybrids receive only the percentage of mileage their cars can go on EV alone total mileage from both EV and fossil fuel. Walter Wilson 72 Park Ave, Brevard, NC 28712 -- Walt wewilsonjr@gmail.com<mailto:wewilsonjr@gmail.com>
Robert Freeman	1/3/2023 21:08	All Tesla and electric vehicles need tax breaks
Mik Alexander	1/3/2023 21:08	Hello, I wanted to comment in regard to excluding some Tesla's from this. This is crazy and going against what it's supposed to support. Supporting less efficient and more polluting cars and not the best in the world is ridiculous. Please correct this. Michael Alexander Mik737@icloud.com +61 415 385 003 The content of this email is confidential and intended for the recipient specified in message only. It is strictly forbidden to share any part of this message with any third party, without a written consent of the sender. If you received this message by mistake, please reply to this message and follow with its deletion, so that we can ensure such a mistake does not occur in the future.

Name	DateTimeReceived	Body.TextBody
Eric Dixon	1/3/2023 21:08	you are directly saying you favor the oil regime, the legacy automakers, and basically putting Tesla in a corner. Modern day bullying by the Government. Get Outlook for Android<https://aka.ms/AAb9ysg>
Basila Deany	1/3/2023 21:10	Tesla should have Tax Incentives! Please correct this!
Rory Deany	1/3/2023 21:10	I'd like to buy an Ev to help the environment. I'd like to buy a Tesla, but your incentives seem to be favoring low efficiency hybrid cars. Tesla is a Full EV and should have A tax incentive! Please correct this!
Eli Lev	1/3/2023 21:12	Consumer comment on Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. This credit excludes Tesla, the only fully-American EV manufacturer in the US. To exclude this brand is unfair to consumers and punishes those who wish to both support their fellow countrymen and women while helping the environment with EVs. Please modify this to include Tesla in the tax credit and allow those who missed out in recent years to claim it in subsequent tax years. Eli Levin 2215 E John St, Seattle, WA 98112 (314) 707-4448
matt miker	1/3/2023 21:13	To whom it may concern, I am writing to express my frustration and disappointment with the current tax credit policies for electric vehicles. It does not make sense to me that some Tesla electric cars are not included in the tax credit, while hybrid cars with significantly higher emissions are eligible for the credit. This seems like a clear double standard and an unfair advantage for hybrid vehicles. I strongly urge the IRS to reconsider its policies and ensure that all electric vehicles, regardless of make or model, are eligible for the tax credit. This is a critical time for the environment and we must do everything in our power to reduce emissions and combat climate change. Allowing hybrid vehicles with higher emissions to receive a tax credit while excluding electric vehicles is counter to this goal. I hope that the IRS will give this matter the attention it deserves and make the necessary changes to ensure fairness and consistency in the application of the tax credit for electric vehicles. Sincerely, Matt
Adam Smith	1/3/2023 21:13	range and electric use. I am a union electrician and realize not everyone is invited to be in a union. This is a game being played by government leaders to load the pockets of union car manufacturers who pay lobbyists and donate to presidential elections. If this tax incentive is to actually encourage people to "go green" or make American companies leaders in the industry then include Tesla.
Jesse Stone	1/3/2023 21:14	I find it absurd that Tesla is ineligible for this $7,500 tax credit which is meant to encourage people to go electric when Tesla is literally the sole reason that EVs are being made by every major auto OEM today. Please change this. Thank you, Jesse Stone
Darin F.	1/3/2023 21:14	My name is Darin Finley and I am emailing in regards to the tesla models being excluded from the tax credits. Tesla is the best FULLY electric car company in the world and who cares about the weight miniscule nonsense. This is ridiculous that the one company that puts the concept of electric vehicles as the number one focus is being shunned. Clearly Biden has an issue with Elon, but that's another conversation. Why would the IRS pick political sides as well? Please fix this issue immediately. I would like to purchase a Tesla and receive the full credit that you are giving other NON FULLY ELECTRIC VEHICLES.
Richard Hairston	1/3/2023 21:15	Hello, I believe all electric vehicles despite the price should receive a tax credit or incentive. Not giving one for Tesla or any other higher cost vehicle that is electric is discrimination. They all perform the same and help to limit pollution into the environment. Feel free to respond with any questions. Thank you, Richard
Dan Salmo	1/3/2023 21:16	Tesla should get tax credit 2023! Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Ethan Walkerwicz	1/3/2023 21:17	Do what right, give Tesla owners their tax credit. Sent from my iPhone.
John Wilson	1/3/2023 21:19	Hello IRS, I believe EV tax credits should be applied to 100% EV vehicles like Tesla, Rivian, etc. Hybrids should be eligible too but not at the detriment of pure EVs. The reason Congress began subsidizing EVs is to help transition ICE vehicles out of service, thereby helping the environment, taxpayers, and our society at large.
Eric Cavey	1/3/2023 21:20	Tesla ought to be included in the tax credit Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Patrick Cassady	1/3/2023 21:20	Please treat Tesla fairly on consumer tax credits. Hybrid cars should not get more credits than all electric cars. Thank you. Patrick Cassady Sent from my iPhone

John Minutaglio	1/3/2023 21:21	Regarding:
		The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42.
		
		Comments/concerns:
		- The intention of the EV credit is good - to promote the USA move to EV vs fuel-based vehicles
		- The execution is poor.
		  - The vehicles included for the credit should be 100% EV vehicles, not hybrids
		  - If hybrids are included, they should meet the a criteria of an EV only mode with a range of greater than 100 miles
		  - All EV vehicles should be included if 100% electric. For example: exclusion of the Ford Mustang and/or Tesla 3/Y/X/S makes no sense, works against the objective of the credit, and is confusion to consumers. Also: these are American made vehicles so that increases confusion and has awkward optics.
		
		Appreciate the solicitation of feedback.
		
		-J

iam@aarondeobell.com iam@aaro	1/3/2023 21:22	I'm seeing tweets that you offer tax credits for EVs that are wayy less efficient than Tesla. Are tweets like this true? [cid:74fb8fda62554ee7a251e4a333b443ae@open-xchange.com] From https://twitter.com/farzyness/status/1609651117356351488
Ross Arroyo	1/3/2023 21:23	Pleas me be fair to the company that has done more to promote the growth of electric vehicles than all others combined. Allow Tesla to be included in the $7,500 tax credit. Ross Arroyo Sent from my iPhone
Kimberly Shaw	1/3/2023 21:24	I’m reaching out for clarification on why my purchase of a FULLY electric car dies not qualify for the electric car tax credit. I purchased a Tesla X in December of 2022 and am now finding out that I won’t receive a tax credit but would have if I bought a hybrid that only had a 21 mile range on electric. The American people have been sold snake oil in this bill and it would seem that you are leaving Tesla out of the equation solely because the owner is not on the right political side of the fence despite being a moderate. Partisan politics at its best. Disappointing to say the least. Do the right thing and fix this. Kim Shaw
Anand Raghavan	1/3/2023 21:25	Please give all Tesla cars full tax credit. They provide the most mileage in battery operated cars and definitely more than any hybrid car Thank you, Anand
Lew Harris	1/3/2023 21:25	All true EV car purchasers should receive a 7500 tax credit. All Tesla cars should qualify.
Sean Collins	1/3/2023 21:28	Thank you for listening to comments. I strongly believe the Tesla Y 5 seat vehicle should be included in any incentive programs for electrical vehicles. They are a technology and safety leader and not be disadvantaged vs other OEM’s. Sean

Name	DateTimeReceived	Body.TextBody
Dane Ohly	1/3/2023 21:32	You dirty low down scum bags. Tesla is by far the best electric vehicle and you pathetic souls are showing all Americans your true colors. Try to prevent Tesla from receive information tax incentives is an obviously and ugly evil within you. You are going to hell. The evil will punish you for eternity. And us citizens will be looking down and laughing at your pathetic soul from heaven. Karma is a bitch, AND SHE IS COMING FOR YOU. Do the right thing and provide the tax incentives to all electric companies equally. God is watching. Americans are watching. We are not fooled by your pathetic attempts at guiding the media narrative. We are fed up with your lies and deception. Revolt is on the brink! You are digging your own graves. Laugh now, burn later. Enjoy your control now, you'll be detained from it soon. Hope all you politicians the absolute worst life ever. You deserve ever but if it.
Aaron Greenspan	1/3/2023 21:32	To Whom It May Concern: Companies such as Tesla, Inc. that do business with the Russian Federation, let alone formerly sanctioned entities in the Russian Federation, should be fully ineligible to receive any kind of United States taxpayer benefit or subsidy. See https://www.cnbc.com/2022/03/14/tesla-has-bought-aluminum-from-russian-supplier-rusal-since-2020.html. Furthermore, companies such as Tesla, Inc. that unlawfully and artificially shift revenue and expenses to foreign subsidiaries (e.g. The Netherlands) to minimize their United States tax burden should be fully ineligible to receive any kind of United States taxpayer benefit or subsidy. Finally, United States taxpayer benefits and subsidies should only apply to vehicles fully made and assembled in the United States of America. Best regards, Aaron _____ [Think Computer Corporation]<http://www.thinkcomputer.com/> Aaron Greenspan President & CEO Think Computer Corporation telephone +1 415 670 9350 fax +1 415 373 3959 e-mail aarong@thinkcomputer.com<mailto:aarong@thinkcomputer.com> web http://www.thinkcomputer.com
James Hyatt	1/3/2023 21:33	Tesla should be included in all Tax Credits James
leenall1@gmail.com	1/3/2023 21:33	To whom it concerns, The lack of tax credit for Tesla is the sole reason I have not purchased an EV. As the most reliable and technical capabilities of self driving and efficiency (not to mention its reliability), I cannot not see myself buying any other brand of EV. In effort to incentivize buyers and many like me, I strongly suggest the IRS reevaluate providing tax credits again towards the purchase of Tesla vehicles. This will fairly place them back into a competitive price point as other similar EV's sold by competitors, putting them back into the range of affordability for the average consumer.
Sandy Borges	1/3/2023 21:33	Hello, I hope this email finds you well. In my opinion all Tesla models should qualify for tax incentives since they are a true EV. Other car manufacturers are receiving tax incentives while they are "hybrids" and not fully electric. Please consider my comments to decide on this matter. Thank you, Sandy Borges
Alex Constantinescu	1/3/2023 21:34	Hello, I am writing to show my support to include Teslas specifically in the tax bill. I believe that Tesla has done more to advancing electric vehicles and moving away from fossil fuel than any other company. Any resources that increase demand for teslas will return multiples in advancing electric cars, autonomy, solar panels and things we don't even thing about. Thank you for reading, Alex
Tom Huskey	1/3/2023 21:34	If any vehicle deserves this credit, Tesla's do. You need to fix this.
linda jenkins	1/3/2023 21:34	I would like to purchase a Tesla in 2023. I currently own a hybrid 2012 Toyota Prius. I lost my previous employment and due to interest rates, I am priced out of the market for a Tesla. If the government believes in GREEN CARS, why can I not have financial incentive to purchase it? I feel this is a political move, (not doing so for Tesla) which is foolish. The IRS should never base decisions on politics. Ken and Linda Jenkins
Joey DiBono	1/3/2023 21:35	on this car? And giving it to others that don't even compare in miles per charge and sales? What is going on here? Who is in charge of this stupid decision? Please change this rule ASAP. Joseph DiBono Petaluma Ca Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Matthew McClure	1/3/2023 21:35	I am very disappointed that it appears the IRS intentionally left most Tesla models out of the rebate. This is the American company that leads the world in electric cars manufacturing, sales, invention, and innovation. Their cars are made in America. Most other automobile manufacturers would not even be making electric cars if it were not for Tesla. I'm disappointed in the IRS that more Tesla modes were not eligible. Please correct course for the betterment of the American public. Thank you,
Mario Altamirano	1/3/2023 21:36	Why are all Tesla Models not eligible for the credit, when other auto makers that offer no energy offset get the credits? How is the Jeep EV getting the credit when the Ev gets the same gas mileage as a gas model? As a taxpayer, I wish to know all the representatives involved in this bill, so I can publish this to people to not vote these individuals again. If they are stupid to not included every Tesla vehicle considering it is 100% electric, then I don't feel confident in their ability to be a representative to the people of the untied states.
Rajan Gupta	1/3/2023 21:38	As a car owner I'm very interested in buying electric vehicle but I was disappointed to see the well established brand like tesla, ford n other are not getting the benefits of EV tax credits. I request thats all EV brands should be treated fairly and it should be upto the consumer to pickup the best EV base of difference factor like price, range, sustainability, reliability; This unfair EV Tax credit benefit to certain type or brand of EV's affects my decision to select best EV and limit my contribute to better future environment. Thank you Rajan Gupta
Robert Van Hofwegen	1/3/2023 21:39	Good evening, I am not saying we should be pushing EV vehicles. But if we are, should we include all EV vehicle? Why is Tesla being excluded? Every company that makes an EV should have equal access to these incentives. Sincerely Robert VanHofwegen
The Dires Gmail	1/3/2023 21:41	To IRS HERE IS MY COMMENT. Any electric vehicle including all Tesla models should qualify for EV credit because they are electric cars. How can irs justify giving $7,500 tax credit to hybrids and not to fully electric vehicles? Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Valeriy Mirchev	1/3/2023 21:41	To whom it may concern, The IRS works for the people of the United States. Please treat all electric companies fairly. Especially ones that are made in the USA. Tesla is made in the USA, Tesla surpasses the mileage, weight reduction, safety and build quality of all other electric vehicles. Yet our IRS decided to be biased and political in creating incentives for the tax payer that should be able to be treated fairly and choose whatever electric vehicle they want. This must be changed!
Roberto Sylianteng	1/3/2023 21:41	The Tesla EVs deserve tax breaks when they lower retail prices of EVs and make usage affordable until mass usage lower power costs down to $0.08-0.04 per kWh leading to enlivened Economy by buying USA only. The IRS tax base will increase. Please Don't tax the sick, unwell, ailing, struggling. Sent from RSylianteng iPhone please consider these prior to printing.
Ryan	1/3/2023 21:43	Why do Tesla vehicles not qualify for the Ev tax credit while other non-fully electric cars do? This is wrong and need to be fixed. Please made the appropriate amendments.
Pedram Rashti	1/3/2023 21:46	To whom it may concern, You must be out of your mind if you thought you could sneak this by without it being noticed. How do you deny Tesla, 100%EV car maker, the $7500 tax credit yet give it to a hybrid or less qualified vehicles. The injustice, discrimination and complete disregard to common sense disgusts me. You are not an American agency for America and it's citizens, you are a bunch of sell outs and deserve the worst!
Jay Patlan	1/3/2023 21:49	Kindly add more Tesla EVs to be available for the tax credit. The requirements should be revised to be able to do this. Weight shouldn't be a huge determining factor Jaime Patlan California

Name	DateTimeReceived	Body.TextBody
Joshua Rickards	1/3/2023 21:53	Hi, I'm ready to purchase an EV this year. I've driven the same Toyota tundra since 2009 when I bought it brand new. My 5.7 Litre V8 has averaged 9 mpg for the last 146,000 miles I've driven it. My new purchase will be a TESLA Cybertruck. Recent inflationary changes suggest that the price will fall outside of the range for tax incentives. Here I am, an army veteran, a self paid masters degree holder, 1st generation college graduate from the coal country of Pennsylvania, saved for a vehicle and paid hundreds of thousands of tax dollars over the years, willing to pay extra for a new technology, and I'm ready to convert my gas guzzling truck to a fully electric pickup. I am exactly whom the incentives are trying to capture yet I will miss out entirely on the efforts put forth by my government to incentivize me to use clean energy products. While my neighbor will buy a hybrid Jeep and get a massive tax incentive. For a vehicle that barely improves on emissions in any meaningful way but because he plugs it in he qualifies. 🙃 This makes the ENTIRE ev incentive effort by the government seem bias, wasteful, and misguided. Please fix it and/or help me understand why this is true? Sincerely, Joshua Rickards PA-C
Derreck Edwards	1/3/2023 21:55	To whom it may concern, It absolutely makes no sense to not include the Tesla in the Tax Credit qualified cars. You is making these rules??
Doge Global	1/3/2023 21:55	Good evening, I am totally against hybrids getting the full 7500$ tax credit. This is ridiculous when a 100-120 mpge REAL Ev is set to not receive the ev credit tax , but a hybrid with a measly 21mpg efficiency that is basically 80-90% supporting FOSSIL fuels / gasoline will receive the 7500$ tax credit ?! This make zero sense. Please fix this and allow any electric car up to 60k $ to receive the credits. Offer credits as a percentage of better efficiency vs the average mpg car produced in 2022. If the average car (gas) had a 30mpg efficiency last year , and a 2023 hybrid is getting 55 mpg then pay an ev tx credit for those extra 25 mpg the hybrid can get. That will incentivize efficiency and a better financial future for all people including the low income and ESPECIALLY protect the 🌎 better (fair way to do it). So basically a Toyota Prius should get probably around 2000$ ev tax credit. A Tesla model 3 or Ford mustang should get the full 7500$ makes sense since they're over TWICE as efficient in protecting the 🌎 and our pockets at the pump/ charging station.
Eric Michel Yunis	1/3/2023 21:56	- any car claiming to be EV or hybrid, should at least give you 60 miles on Battery electric power - Gas hybrid Fakes should not get thevsame credit as full electric - politic should not be part of the equation - because you hate Elon, that should not be a reason to go against Tesla the only AMERICAN USA Full EV company All Tesla cars should get the full EV Credit .. Eric M. Yunis
Garrett Stephens	1/3/2023 21:57	Please please change the weight requirement to allow for the Tesla Y and the Mustang Mach E!!!
Matthew	1/3/2023 21:57	IRS, My name is Matthew Deinhardt and I own a vehicle that qualifies for the EV tax credit for personal vehicles. With that said, I do not support the IRS's attempt to extend the OMB rule on the basis of it uses tax payer dollars. Anything that uses taxpayer dollars should be passed by Congress and not a federal agency. I understand this may upset some future EV owners, but this needs to be handled by Congress. Further I would like to recommend that the IRS emphasize to Congress that a PoS exchange happen for the tax credit between consumer and vehicle manufacturer. This only means that say if Tesla or Ford sold a qualifying EV, the consumer would see a $7500 reduction in price, but the $7500 tax credit would be the vehicle manufacturer's to claim. The reason for this swap is that 9/10 people in the USA cannot take "advantage" of the tax credit partially or fully. The vehicle manufacturers dont actually lose any money, they actually get what probably is a very healthy net because of the tax credit deduction. Lastly, hybrids should qualify because it helps people buy cars and enjoy them in the USA. Congress still needs to handle the reigns on this. Thank you for your time, best of luck. Very Respectfully, Matthew Deinhardt
Robert Woodham	1/3/2023 21:58	Why are all Tesla vehicles eligible? These are the most efficient EVs currently on the market. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
jordanfields13@yahoo.com	1/3/2023 22:01	Don't lose sight of the true goal of the credit. Include Tesla's. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Jim B	1/3/2023 22:02	TESLA IS THE LEADER IN EV TECH AND HAS BEEN UNFAIRLY NOT GIVEN A SEAT AT THE TABLE REGARDS JIM BURNS Get Outlook for Android<https://aka.ms/AAb9ysg>
Darshan Satyamurthy	1/3/2023 22:04	I am writing to you to let you know that I am an owner of a truly American made EV but I like many others, am very disappointed that Tesla is left out of tax credit. I am really hoping that IRS will hear the consumer and see how consumers can truly benefit from buying EV cars. Thanks -Darshan
Cole Haynes	1/3/2023 22:04	What a joke -- With Regards, Cole Haynes Founder/Owner [https://ci3.googleusercontent.com/mail-sig/AIorK4wckQg2wzJ_FatYuza3MU_DQtd2RIgfT2BYLPjOCTOVDepe7d3krKiSoEMyt6A5mYiaCI8J8Y8] PO Box 7146 Seffner, FL 33584 Toll Free: 888-715-2253 Fax: 1-813-644-3570 Cole@cakecredit.com<mailto:Cole@cakecredit.com> ATTENTION: This message is intended only for the use of the individual or entity to which it is addressed. This message may contain information that is privileged, confidential, or exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and destroy this document.
Chris Contreras	1/3/2023 22:10	Its very clear bias and market manipulation to exclude tesla from the EV tax credit. Do the right thing once. -- Chris Contreras
wesley matson	1/3/2023 22:10	Hi, Thank you for reading comments concerning ev tax credits. I think the great thing about evs is lowering our dependence on gasoline as an energy source. Promoting evs we can be a beacon for the world. I was a bit astonished to see some of the limitations of these credits. Particularly not being based on efficiency and gasoline consumption. I have no plans to buy any current Tesla model, but I still think there should have been more credit incentive based on both 0 fuel consumption and manufacturing base in America. I understand that Tesla is non-union and that may bias credits, but by having the credits based on this seems political and that can be polarizing. Thank you, Wes Matson Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Tom Greylak	1/3/2023 22:11	Greetings, I am reaching out regarding the EV tax credits after reading the disappointing breakdown of the credit structure. I have a number of clients that drive EVs, specifically Tesla's, and a number of clients looking to purchase Tesla's. Without Tesla, there would likely be very few EVs on the road and the technology for these vehicles would be nowhere near the capability achieved thus far. It seems to me that the tax credits should favor only fully electric EVs and specifically, all the Tesla's in the lineup. I do not understand why a tax credit would be available for a hybrid that has an extremely limited range…this is not an EV. Please reconsider the credits to apply to every Tesla vehicle and let's actually achieve realistic progress by supporting Tesla. Thank you for your time. Thomas Greylak, AWMA® [cid:image002.png@01D6D399.3DBC5CA0] Schamberger-Greylak Wealth Management at LPL Financial 3143 State Rd. Suite 101 Winona Knitting Mill 902 E. 2nd St. Suite 102 La Crosse, WI 54601 Winona, MN 55987 Office: 608-784-9100 Fax: 608-518-3130 Email: Thomas.greylak@lpl.com<mailto:Thomas.greylak@lpl.com> www.s-gwealth.com<http://www.s-gwealth.com>
Donald Kenning	1/3/2023 22:11	Dear Internal Revenue Service, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Hello, Thank you for taking my comments on qualifying plug-in electric vehicles. Intention: I believe it is the intention of the U.S. government, with this legislation, to help hasten the transition of the United States to a more sustainable energy future. I believe this is a laudable goal. However, I believe if we make some minor changes to what types of vehicle purchases qualify, we can end a lot of the confusion and increase the efficiency of the legislation. Hybrid: Hybrid vehicles were introduced about a decade and a half ago as a "bridge" technology to a more "sustainable energy future". I would argue that we no longer need that "bridge" because viable all-electric vehicles are here. As a matter of fact, there are some car manufacturers that only build all-electric vehicles. Therefore, I suggest, hybrid vehicles should be removed for consideration for this credit. One needs only to look at the desired goal of the legislation to justify this. Purchase Price: I believe that since the legislation is already restricting the income limits of buyers of vehicles to qualify for the credit, the purchase price of the vehicle should be somewhat irrelevant and not be broken up into categories ($55k and $80k). If you choose to put a cap on purchase price it should be one price and sufficiently high enough to cover many types of vehicles, say, $75,000 maybe up to $100k. Or maybe the purchase price goes down over time, $100k 2023-24, $80K 2025-26, $60K 2027-28, $35k 2028-31. Made In The U.S.A.: There are compelling arguments to favor U.S. companies that assemble vehicles and manufacture parts for the vehicles covered in this legislation (U.S. tax dollars used). The reality is, much of what is manufactured is by companies outside the U.S.A.. And foreign companies manufacturing in our nation does not quite solve the issue. Therefore, I would suggest a little incentive to "domestically considered" companies (Ford, GM, Tesla, Aptera, Rivian, Arcimoto) get a $1k more of a tax credit per vehicle. Likewise, assembly in the U.S. (Tesla, Rivian, Aptera, Arcimoto) get another $1k tax credit. Battery production by a U.S. manufacture (Tesla) should gain extra tax credit. The schedules in the legislation address these issues, however, I believe statements in this paragraph weigh the issues a little more toward U.S.
Ethan Zitting	1/3/2023 22:12	Hi, I am no expert on car design, but it seems like Tesla's cars are the most deserving of the EV tax credit. I think it's fishy that they don't qualify. Ethan Zitting 417-298-9874 1840 S Weller Ave, Springfield, MO 65804
R. McQuade	1/3/2023 22:13	Perhaps you could explain why Tesla is the only brand of electric car not eligible for a tax credit? This gives the appearance of the government playing favorites. The question is why? Thank you. Roberta McQuade robertamcquade1980@gmail.com<mailto:robertamcquade1980@gmail.com> 815-762-9732
David Littlejohn	1/3/2023 22:15	Make the teslas have the EV tax rebate. Why would they not? Regards David Littlejohn Sent from smartphone with lousy keyboard
Hutchins, Curtis W	1/3/2023 22:15	Tesla is the pioneer and the catalyst for advancing renewable energy by producing the first high volume fully electric vehicles. When any government funding is provided to advance EV's, Tesla should undoubtedly be included in that subsidy.

Name	DateTimeReceived	Body.TextBody
Michael Owens MD	1/3/2023 22:17	Madam Secretary and colleagues, I'm writing in response to the IRS guidance on the IRA EV credits. I'm an Earth Scientist and EV advocate for over a decade. I'm extremely concerned about your inclusion of PHEV/Hybrids and exclusion of the highest production BEV models in the EV credit for a few important reasons. 1. PHEV/Hybrid vehicles do not help us meet our critical emissions reductions goals approaching in 2030. As a number of widely cited studies show, the real world LCA of hybrids do not reduce emissions enough to make much of a difference. They are "feel good", and yes the rare person may only use the battery. But it is rare. I'm extremely concerned about why these are included, as I note below. Also note that EU and other European policies have backed AWAY from PHEV subsidies now that BEV have become widely available, entering an inflection point of adoption. Here is one such study:[Inline image] https://theicct.org/publication/a-global-comparison-of-the-life-cycle-greenhouse-gas-emissions-of-combustion-engine-and-electric-passenger-cars/ <https://theicct.org/publication/a-global-comparison-of-the-life-cycle-greenhouse-gas-emissions-of-combustion-engine-and-electric-passenger-cars/> 2. The push to sell PHEV will impede future BEV sales, given the rare decision to replace a vehicle in the US private fleet. Although BEV may accelerate this decision, given the favorable cost-of-ownership, those with incentive to buy a PHEV now will delay that decision. The difference in the LCA emissions, which are also impacted by the grid mix, pushes major emissions reductions off further due to this delay. 3. Given the initial EV Credit proposal which included benefits to unions, the inclusion now of PHEV is a transparent bail out to the US gas auto industry. By skewing the credit away from specific vehicle trims, in essence you are excluding VOLUMES of BEV from purchase. It must be said that Ford, GM and Stellantis, while they have noble plans, are not hoping until 2025 or 6 to produce the volume of EVs that Tesla did last year. They are also widely known to not make a profit on their BEV. However, they DO make significant volumes of PHEV at a profit. So not only does this IRA bill, as stated, remove BEV volumes it favors PHEV companies significantly. PHEV that do not help us meet the goals and intents of the IRA. We realize lobbyists are a reality in DC, and I've been one myself. However, this is a transparent misapplication of the intent of Congress.
Flash pan	1/3/2023 22:19	Hello, I think that Tesla should continue to receive EV tax credits for all of their cars. Many hybrid models from other manufacturers are receiving up to $7500 credit for vehicles with gas engines and only 15-20 miles of electric range. Thank you. Chris
Jean-Paul Wilson	1/3/2023 22:19	This is completely illogical to exclude Tesla when the vehicle is clearly better for the environment than most of the alternatives that I looked over, and now those who bought vehicles worse for the environment get the $7500 credit and my family and I don't? Its insane! Regards, Jean-Paul Wilson +1.217.402.4961
John Portwood	1/3/2023 22:21	To whom it may concern, Tesla 3 series and Y series which are the most economically well priced electric vehicles should have MsRP targets set to allow them to qualify for the tax credit. The goal of the bill is to adopt green vehicles as fast as possible and Tesla high volume vehicles are the fastest way to do so. The hybrid options which are much lower in electric efficiency should be de prioritized vs. Tesla and Mustang. Thanks for considering John Portwood 310-367-0556
Bradley Settle	1/3/2023 22:21	Short and sweet. Bottom line is that if anybody gets tax credits or EV incentives….. it should be ALL teslas models. The structure that's set up giving all of these other makers in robust NOT teslas models is completely messed up. Thanks -- Bradley Settle - Real Estate Agent - Realty One Group Results (336)466-5530 settlebradley@gmail.com<mailto:settlebradley@gmail.com> [https://ci3.googleusercontent.com/mail-sig/AIorK4y8IjRUPS3SHUsxPGmCzzF6qKbQ45TWs2UKXvrY0Y8lbbKJGtsLzrFOEDnA0x1__9_pDWOrNJ0]
Theresa Usry	1/3/2023 22:22	Hello There IRS: Being that all the Tesla automobiles are in current production, and available to the public. They should also be included, to the 7500 tax credit. Limiting the tax credit to certain Vehicles may not produce the desired stimulus to the economy. Thank You Theresa

Name	DateTimeReceived	Body.TextBody
Peter Tsambounieris	1/3/2023 22:24	The cap should be raised to allow all of Tesla's cars to be allotted a tax credit. My Argument: Simple Economics, the Future of America is depended We need Tesla to prosper or else, the American Economy is doomed. The only support the American dollar has is innovation. You shouldn't stiffle the growth of the world's most innovative autonomous EV vehicle manufacturer and hurt America. Be patriots. Keep the demand of the Dollar! Keep America Great Forever! Best, Peter Tsambounieris
Thomas DelCharco	1/3/2023 22:26	Intentionally targeting Tesla's most popular and best vehicle for the price to be ineligible for the tax credit is unfair, and a poor use of my tax dollars. In my opinion, No vehicle manufacturer should receive a tax credit for manufacturing any cars- capitalism and the free market should be allowed to decide the best product. Government interference in the car buying process is a gross misallocation of resources. If there has to be a tax credit, AT LEAST MAKE IT FAIR!!! Sincerely, A concerned citizen and supporter of green energy and sustainability. -- Thomas DelCharco Linkedin<https://www.linkedin.com/in/tjdc/> Asheville, NC 904-885-0191 -- Thomas DelCharco Linkedin<https://www.linkedin.com/in/tjdc/> Asheville, NC 904-885-0191
Sean Kovacs	1/3/2023 22:28	Hello, It amazes me that the tax credit doesn't apply to any vehicle that is 100% electric like the Tesla or Mach-E. Why all the stipulations? Shame on you. Sean Kovacs, A tax payer and voter
T Curry	1/3/2023 22:29	I think it is unfair that a consumer like myself of the electrical vehicle communicant not get any tax returns when taking care of our planet. While others collect tax returns for being hybrids Tesla drivers get nothing.
zma	1/3/2023 22:29	Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, You may know the story "Tesla Plunges 250 Feet Over Notorious Stretch of Highway 1 in Calif., 4 in Critical Condition". More details below, Crashes along Devil's Slide in California rarely end with survivors. So when Dharmesh A. Patel allegedly attempted a murder / suicide by driving off the cliff with a woman, 4 year old girl, 9 year old boy, few had hope. Just one problem with Patel's plan: He was in a Tesla. [image.png] Brian Pottenger, battalion chief for Cal Fire, had this to say about the rescue: "We go there all the time for cars over the cliff and they never live. This was an absolute miracle" As they arrived at the scene, other firefighters watching the sedan through binoculars suddenly noticed movement - a sign that at least one person was still alive. "Every one of us was shocked when we saw movement out of the front windshield" — Pottenger "The incident turned from what had been likely a recovery of bodies to a rescue operation that took several hours amid constant rain, heavy winds, slick roads and crashing waves" — ABC 7
Sean Kovacs	1/3/2023 22:29	Hello, It amazes me that the tax credit doesn't apply to any vehicle that is 100% electric like the Tesla or Mach-E. Why all the stipulations? Shame on you. Sean Kovacs, A tax payer and voter

Name	DateTimeReceived	Body.TextBody
Brendan Callaghan	1/3/2023 22:33	Hi Tesla should have an EV credit. They make fully electric battery powered vehicles in the United States. Why don't they have a tax credit? Thanks Brendan
Ray Barrera	1/3/2023 22:33	It is absurd on it's face to exclude Tesla from the EV Tax Credit plan. Aside from being the best performing EV, the exclusion of Tesla is a demonstration of the pure bias and corruption within the IRS and government in general. There should be a single clear and open system for determining the qualifications for receiving the tax credit based solely on the level of emissions, Kwh hours used per mile, and total distance per charge with only those vehicles which meet the standards receiving credits without regard to the manufacturer. Similarly the minimum requirements should only be geared towards allowing only the best contenders to receive the credit. I can easily imagine a scenario where one of you bias and corrupt cretins sets a standard that only gives the credit to cars that have a charge range between 10 miles and 200 miles in order to exclude vehicles that can drive further than 200 miles per charge; this cannot be allowed. Sincerely, Ray Barrera
Jeff Allen Cristi	1/3/2023 22:39	Tesla should receive $7,500 credits Car that bought year 2022 . Should be qualified plug in electric drive motor vehicle . I bought my car year 2022 should be qualified Thank you.
Josh Richman	1/3/2023 22:40	All Tesla vehicles should qualify for the EV tax credit. Here you have an immigrant founder dedicated to building an American car brand using American factories to build environmentally friendly vehicles (and a grid to charge them) and you're not going to incentivize that? If not, then it is unclear what you stand for and what the purpose of this legislation is. Teslas are the greenest cars on the market by a mile. Josh-- Sent from my iPhone Josh Richman (805) 350-1791
Rick Crum	1/3/2023 22:42	Dear Government, It's terrible that the federal government is punishing Tesla for making better and lighter cars that protect the environment. This is shameful. You should do the right thing and treat Tesla like the other car companies. Sincerely, Rick Crum
R.C.F.	1/3/2023 22:44	Hello: Tesla deserves to be included and qualified for the 2023 EV Credit. It's not rocket science. That's it. That's the comment. Sincerely, Rebecca Firstenfeld
Jackie Gallardo	1/3/2023 22:47	Tax credits under Obama were far more enticing and applied to all EV and Solar resources. This fails to look at this holistically and limits the buyer by brand purely based on political preferences by limiting Tesla. Failure to show bipartisanship and support for the American people. Thank you, Jacquelynn Gallardo (239) 223-2724 jackiegallardo1@gmail.com Sent from my iPhone
Gary Kuyat	1/3/2023 22:48	Making specific rules to exclude certain popular cars, while including hybrids makes this process political. I don't own a Tesla, I own a Nissan Leaf that got a tax incentive when I bought it in 2013, but American companies making pure electric cars like Tesla should have a chance on all their vehicles. -Gary Kuyat
Wendy B	1/3/2023 22:48	Tesla belongs on the list of American Made EVs that will allow the purchaser and owners a tax credit of $7500. Tesla provides so many wonderful jobs and also revolutionary vehicles to bring our world into the green solar powered future. What Tesla is offering is far outweighing all other EV makers. I am asking that the Tesla vehicles are added to the list to receive the tax credits. Thank you, Wendy Harris-Bowman 832-953-6259 Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Andrew Musk	1/3/2023 22:49	Hi, I am looking to buy a Tesla as an electric vehicle as it is a great move for the environment and a very safe car. However, I won't do so right now because the incentives that exist for other EVs don't exist for Tesla. I believe this is unfair and a poor policy. Best, Andrew

Name	DateTimeReceived	Body.TextBody
E L	1/3/2023 22:49	Please correct the injustice against Tesla EV's that for some absurd reason are not qualifying for the tax credit. These vehicles are manufactured in the US and we need to ensure we are making every effort to support American business. Erik J. Larson 509-438-2190 Sent from my iPhone
Tom Shober	1/3/2023 22:49	Make it fair. Tesla is the reason Evs are so popular. A fair ev credit will benefit all on the long run. Thanks. Tom Shober Icloud
Vincent Speranza	1/3/2023 22:49	By incentivizing hybrids It seems you are using tax payer money to bail out legacy automakers. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit On Tue, Jan 3, 2023 at 6:22 PM Vincent Speranza <vin.speranza1@gmail.com<mailto:vin.speranza1@gmail.com>> wrote: Tesla is being treated unfairly. https://www.change.org/p/fix-the-inflation-reduction-act-ev-tax-credit
Chad Schumacher	1/3/2023 22:50	It is time to clarify the rules and expectations for the tax credits. To push more vehicles that get us off fossil fuels. Jeep vs Tesla y… it isn't the same and they shouldn't be treated as such. -- Chad Schumacher
Tiffany McKirnan	1/3/2023 22:51	Dear Sir or Madam, I would like to comment on the proposed Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. I cannot understand why Tesla EVs do not qualify for tax credit, especially when they are better for the environment than Hybrid vehicles. Please add Tesla to the list. Thank you.
Collin Peskett	1/3/2023 22:52	The full EV credit shouldn't go toward PHEV. Especially JEEPS which have some of the least efficient engines on the market. Honda, Hyundai and Toyota would be the only hybrid vehicles this should be extended to. TESLA should have this credit on all of their vehicles. They are leasing the pack in the transition to electric vehicles. They are also the most sold EV vehicles in the USA. Please don't squander this tax break for vehicles people aren't going to purchase. Respectfully, Collin P.
Mike DeMuro	1/3/2023 22:52	I understand the positive intent of providing tax credits to accelerate our transition to EVs. While I would actually prefer we did not offer any and let market forces lead the change, at minimum you should be certain the tax rules optimize the intended outcome. The exclusion of many Tesla models, which will have a more immediate impact on carbon reduction given they are full EV, makes no sense. This appears potentially intentional, perhaps favoring unionized labor shops like GM and Ford. Let's make it equally applied.
Michael Mishani	1/3/2023 22:56	Hi, Tesla Model 5 seat with 330 electric miles should qualify for the tax incentives! please make the adjustment. Best,
Michael McGuire	1/3/2023 22:57	The bias against Tesla in regards to the EV incentive tax credit in the Inflation Reduction Act is obvious and deliberate. Tesla is fully EV and exactly where the country is trying to go in eliminating emissions from fossil fuels. Giving hybrids a tax credit while eliminating Tesla is grossly unfair. Include Tesla in this tax incentive! Make it more affordable to buy an EV. Stop the politics. Mike McGuire Get Outlook for iOS<https://aka.ms/o0ukef>
Steve West	1/3/2023 22:58	It's just a way of giving money to legacy auto makers that are so far behind they might go bankrupt, and punishing Joe Biden's political opponents (Tesla & Elon Musk).
Aaron Jourdan II	1/3/2023 23:01	The Tesla company and its products should not receive any government subsidies. If Elon wants people to buy his cars, he should sell his social media website and put that 44 billion dollars he made off of the backs of his engineers and manufacturers and float his companies on his own dime. Companies owned by the richest man in the world shouldn't get free handouts.
Conor McNamee	1/3/2023 23:05	Hi IRS, I think for the sake of fairness you need to reconsider how the EV tax credit is structured for made in America EV like the Ford Mustang and Tesla vehicles who appear to be intentionally excluded. How the IRS deal with this be remembered long into the future. Do the right thing Regards Conor

Name	DateTimeReceived	Body.TextBody
Nikita Solilov	1/3/2023 23:05	Dear IRS, As a tax paying citizen of the USA, I cordially ask Teslas vehicles be included in tax breaks as a matter of priority. Thank you, Nikita
JG Henry	1/3/2023 23:07	You need to stop screwing Tesla. We are wise to you and at some point you will be held accountable. What you are doing is illegal. You can't just make rules that fit your political agenda or that of the Democratic Party. We all know about the Democratic Party's relation to the UAW. Ford and GM are producing junk, at a very slow pace. This is not our future, taxpayers will be bailing them(GM) out again. They don't deserve the tax advantages that you are illegally assigning to them. You need to level the playing field, and make sure that Tesla, the best EV maker in the world, has equal opportunity. As it is, you are denying Tesla equal protection, what you are doing is unconstitutional. We will be watching you carefully, John G. Henry -- garamoud
david.barger	1/3/2023 23:09	As a tax paying American, & an individual in the market to purchase a EV. I am formally requesting that Tesla Motors receive the same tax credits that other manufacturers have had the benefit of offering thier customers. Sent from my Verizon, Samsung Galaxy smartphone
Randy Odish	1/3/2023 23:10	To Whom it may concern: It is a travesty the EV tax credit does not include Tesla vehicles. This link summarizes my thoughts on the matter. https://twitter.com/farzyness/status/1609651117356351488?s=46&t=fUZKECkz8Vi70VzQEAJdpg Please let me know me know if you have any questions. Thank you for your time. -- Randy Odish
Gmail	1/3/2023 23:11	their accomplishments. To offer a Jeep with almost no electric miles a tax credit and deny Tesla the same is ridiculous. Wake up! Martin V. Taormina, M.D., FACS Vascular and Endovascular Surgery Durham, NC
Samuel Lehman	1/3/2023 23:13	I think your rules are non-logical and harmful to the US. Stop listening to the unions and do the right things. Every EV should be equal on the credit, including Ford and Tesla. Make this right. We pay a lot of tax money for this to be done right. Thank you, Sam Lehman
Niranjan Adur	1/3/2023 23:13	To IRS, I think the IRS guidelines on EV vehicles eligible for EV credit smells political. It is unbelievable and without any logic how vehicles are identified as to whether they fall in the 55k or 80k bracket. You are specifically targeting Tesla vehicles unfairly. There seems to be no logic used to apply here. It is completely wrong and unfair. Niranjan Adur
BarnardReserveFund	1/3/2023 23:16	To whom it may concern, The fact that we are subsidizing losers and punishing winners in the electric vehicle market is not surprising, but nonetheless shameful. Everybody involved in leaving Tesla, the most American made car company, responsible for the most innovation and job creation in the industry in my 45 years on this planet, out of this $7,500 tax credit, should be ashamed of themselves. Either every EV gets the credit, or none get it. Anything else is the antithesis of America and the free market forces that delivered us. Joshua C. Barnard Sent from Proton Mail for iOS

Name	DateTimeReceived	Body.TextBody
E. Adams	1/3/2023 23:18	I think this says it all, Tesla is an all EV car manufacturer and is not getting a $7500 credit for its vehicles. How does this make sense? [cid:1857afea3d54069d86b1] -- Regards, Ernest Adams
bd777@comcast.net	1/3/2023 23:20	Please reconsider how you are treating US EVs with the tax credits. Teslas are the most American made cars and are about the most efficient EVs made. And don't even think about including a gas guzzling 20mpg vehicle. The tax credits should certainly include all US made 100% battery EVs. Also: you're messing with a guy that can literally drop a SpaceX rocket on your HQ. Don't mess around & find out! Bren Dykes Boise, ID
Blaise Dvorsky	1/3/2023 23:20	To whom it may concern, I believe all Teslas should receive a federal tax credit. Regards, Blaise A Dvorsky
André Goddard Rosa	1/3/2023 23:21	Please make all made in USA Tesla's EVs eligible for the EV tax credit. They should not make their cars less efficient (more weight) to be eligible. Thank you, Andre
Hannah Newkirk	1/3/2023 23:25	Why is this even a question? Tesla cars should obviously get an EV tax credit.
Eoin Callan	1/3/2023 23:25	It is beyond obvious more tesla vehicles qualify for tax credits than the current code allows. Please fix this. Get Outlook for Android<https://aka.ms/AAb9ysg>
William Campbell	1/3/2023 23:26	Need Tesla in there please. Sent from my iPhone
Greg Robinson	1/3/2023 23:27	White House and the only company not invited is Tesla, which just so happens to be the #1 EV company in the world. Then they carve out loopholes that completely exclude Tesla's from the rebate even though they are the only true electric vehicle. Cars that get only 20 miles per gallon are getting a $7,500 EV tax credit while Tesla's that have zero emissions get no tax credit. Totally ridiculous. Clearly a corrupt regulation meant to benefit unionized auto manufacturers and to deliberately exclude Tesla. Greg
Shane Petschonek	1/3/2023 23:28	I'm assuming this email will be interpreted as I hope, for the EV tax credits. I believe the focus should be on the consumer instead of the manufacturer. I've missed out on previous EV credits because we've purchased a Tesla. And in the grand scheme of things, the Tesla has more environmental advantages than most other EVs. We've also considered buying an F150 lightning, but believe we will miss out due to the vehicle costs. I truly am confused about the purpose of the EV tax credits because the current methodology applied leads me to believe the are only meant to help manufacturers sell new EV when they historically have not. I feel this is flawed and that consumers should have the choice and recieve the benefit with any EV they purchase. The credits are now leading people to buy inferior vehicles and not forcing true capitalism amongst manufacturers. I understand the reasoning behind this drive and the specifics for keeping manufacturers alive, but I believe this sense and reasoning is very multifaceted. Manufacturers must make compelling products, so people are drawn to those products. EV tax credits are not the place to subsidies. It also typically only benefits those that place an early deposit on a vehicle, which historically those buyers have been able to flip those purchases for profit. In short, I would prefer that the maximum allowance per manufacturer is removed. Force manufacturers to evolve or fail. If the thought of failing is too much, then they need to downsize, focus and re-evaluate their business model. Thanks. Shane
Allan-John Gu	1/3/2023 23:29	Dear "Inflation Reduction Act" did not address the electric vehicle tax credit or specifically exclude Tesla from it. Please revise. Sent from my iPhone
Bio40	1/3/2023 23:32	Makes no sense that the Tesla 5 seat does not get the 7500, when it is vastly better for the environment than the Jeep or others. Disappointed in you.

Name	DateTimeReceived	Body.TextBody
Kevin P	1/3/2023 23:35	There isn't any reason an American EV company should not get a fair shake when it comes to the $6500 discount. Tesla should qualify. Kevin
Dan Young	1/3/2023 23:36	Why in the world is the leader of electric vehicles, Tesla, ignored? It brings politics into something I thought was safe. Please, don't be this foolish and ignore the cars most Americans switching to EVs want to drive. I drive a 2016 Tesla Model S, which I bought without any tax credits because I wanted to do what's right. These credits need to be for purely EVs, with maybe a reduced amount for hybrids with a minimum of 35MPG. Not a Jeep Wrangler that averages 21MPG. Used vehicles should not be ignored either, as they're the only way lower income families will even be able to afford an EV. No other manufacturer is even close to the technology, efficiency, and production capacity as Tesla. It's time to stop the politics game with Elon Musk and practice what you preach. Sincerely,
Bill McKahan	1/3/2023 23:36	The Inflation Reduction Act $7500 EV credit makes no sense. To have any fossil fuels involved is , on its face , SHAMEFUL. Not to include Tesla is as anti American thing you could do. As a country, we need to provide this man and his incredible team all the benefits we can get them as their StarLink product is saving lives and shortening the war. Ukrainians love free speech baby Please don't make this political. Make it easy. We are all Americans ! Regards Bill McKahan Get Outlook for iOS<https://aka.ms/o0ukef>
forapps9919	1/3/2023 23:41	932060676_sc_649575_jpeg_1672807162569] It makes no sense that the tesla doesnt qualify based simply on them being too light. It is OBVIOUSLY in line with the intended spirit of offering credits. Please have integrity and adjust. Thank You
Dan Richards	1/3/2023 23:41	If you are using my tax dollars to give money to people who can afford a $60,000 vehicle, then please just make include all fully electric vehicle, period. It is incredibly obvious the IRS and this administration are trying to give this tax break to the OEM and cut TESLA out of it. Tesla is the most American made vehicle, this must stop. V/r, Concerned citizen
Dylan Cox	1/3/2023 23:42	Hi, I find it hard to believe that as a tax payer I need to pay for someone to get $7,500 tax rebate on a plug in hybrid that get around 25mpg (24 electric miles). Tesla has pushed the electric market where it is and they should be able to take advantage when other companies took little to no effort to meet the markets need. Tesla is one of the most American made cars in the USA and that's what this bill should be pushing for. FULLY ELECTRIC CARS AND MADE IN AMERICA IS WHAT THIS BILL SHOULD BE FOCUSED ON! Not companies that are slow to act and lobby!! Thank you for your time Sent from my iPhone
Garret Jacobson	1/3/2023 23:44	I appreciate the continued support to help consumers adopt more fuel efficient vehicles. However, I wish there was more support for lower income individuals, better incentives for picking up used vehicles and installing home charging systems. I consider myself an early adopter of electric vehicles. I first picked up a used Nissan Leaf in 2013 when I had very little money. No assistance. Yet, the person who leased the vehicle and was quick to ditch it got the tax credit. I just recently traded my Leaf in during the last week of the year for a used 2019 model 3. The Leaf could not make it to my job safely in the winter any longer. I was thinking I'd hold out till the new year to get the model 3 because of the used vehicle incentives but discovered it wouldn't qualify. I was thankful to see my utility company has a rebate for home charging systems. Decided to go with the Tesla charger since it was one of the cheapest options, but discovered Tesla charger systems weren't covered. Glad I can do my part to make our country green but still wish the rules or incentives helped those with lower income or for folks that wanted to give a used EV a second chance. Thank you. - Garret Jacobson

Name	DateTimeReceived	Body.TextBody
Christian Torrillo	1/3/2023 23:44	The EV tax credit is substantial in shifting the country's move to clean electric vehicles, it's a worthy investment, but the fact Tesla, the only true American brand, inventor of modern electric vehicles and catalyst for all electric vehicle advancement in our history has been criminally excluded by our corrupt government taking illegal bribe money from united auto workers and car dealer corrupt unions to create an incentive deliberately designed to exclude Tesla should be reversed and investigated how such flagrant corruption has been allowed to occur. Please reconsider this criminal legislation and include Tesla PS - I don't own or plan to buy a Tesla, so I am not partial or stand to benefit in anyway. I see bias & corruption and I feel I must say something. Regards, Christian Torrillo
The KidsCoop	1/3/2023 23:45	To whom it is concerned: Between my family and friend group, we own and operate several electric vehicles. It's my understanding that some vehicles will be eligible for tax credits from the IRS and some won't in the days ahead, under the regulations listed in the subject line. I think new customers of electrical vehicles, regardless of the manufacturer or car model they are choosing, should be able to access IRS credits associated with electric vehicle tech. No manufacturer, especially the pioneer of the technology Tesla, should be left out. And plug in hybrids shouldn't receive the same benefit as all electric cars. That seems unbalanced and inconsistent with the objectives of these credits. If anything, the most energy efficient vehicles (per mile operated including manufacturing impact) should receive larger credits. The less efficient should receive smaller or no credits. Sincerely, Dan Nelson
dminor02@hamline.edu	1/3/2023 23:46	Hello, Im not even a huge fan of Tesla, but not having Tesla's qualify for the tax credit is clearly insanity in comparison to the other vehicles that do. Give the IRS some good publicity for once and do the right thing and re-review.
arvbaluberk@yahoo.com	1/3/2023 23:53	https://youtu.be/lF0gnnMgPW8 TESLA PROTECTS THE ENVIRONMENT AND HELPS PEOPLE BREATHE BETTER THAT HAVE RESPIRATORY CONDITIONS BECAUSE IT POLLUTES LESS REDUCES HEALTHCARE COSTS THAT WAY AND ALSO THE SAFETY LEVEL IS SO HIGH IT REDUCES HEALTHCARE COSTS THAT WAY! SO IT SHOULD QUALIFY FOR THE EV tax credit Thx Mr. A Graves! AB
Allen Goodwine	1/3/2023 23:57	It is my understanding that under the current regulations governing the Inflation Reduction Act Electric vehicle Tax Credit for 2023, Tesla vehicles will not qualify, whereas many hybrid cars will. A hybrid car still requires gasoline, and actually has twice the systems to maintain as a pure electric vehicle. To me, aside from the environmental benefits, this additional maintenance expense defeats the benefits of we an electric Vehicle. Additionally, Teslas sold in America are made in America. I urge the government to reconsider these regulations and allow all Tesla purchasers to receive the full benefits of the tax credits. Thank you for your consideration. Allen Goodwine 437 Green Glade Rd. Birmingham, AL 35244.
Charles Hutson	1/4/2023 0:03	These are my comments along and do not represent the views of my company. I feel that not giving the tax incentive to ALL American made EVs (which includes certain Tesla models) is too close to the government picking winners and losers. Something that should never happen. Charles Hutson, CISSP, CISA, GCIA Managing Partner Mobile 704.651.1014 charles.hutson@nGuard.com<mailto:charles.hutson@nGuard.com> [cid:image001.png@01D91FCF.E1F8F1A0] www.nGuard.com<http://www.nGuard.com> | 866.888.7111
David Kogok	1/4/2023 0:03	Tesla should receive and equal subsidie to the other vehicle manufacturers. They have done more to promote EV adoption than any other company. Thank you.
Marc Agresti	1/4/2023 0:04	To whom it may concern: I have learned that there are some Ford and Tesla vehicles that are completely electric, yet don't qualify for an EV tax credit. This seems to be a major flaw in the intention and implementation of incentivizing the purchase of an EV of the consumer's choice. Please reply and let me know what the rational of this policy is. Thank you, Marc
Dr Prius	1/4/2023 0:11	All Tesla vehicles which are made in the USA and are exclusively electric should get the tax credit. It's completely absurd that these cars have been excluded. Please change this situation.

Name	DateTimeReceived	Body.TextBody
Evan Foster	1/4/2023 0:12	Hey IRS, I know there are a lot of smart people working at the IRS and a lot of time went into planning the EV incentives for 2023, but sometimes taking a step back and seeing the bigger picture helps with the analysis. We need to reduce our CO2 output as soon as possible. This first and foremost should be the lowest CO2 transportation methods per passenger mile (High speed rail). But since it seems the funding is geared towards personal vehicle incentives, then let's focus on a 100 year CO2 lifecycle for these vehicles. Pure EV - High upfront CO2 emissions, endlessly recyclable battery, cleaner and cleaner grid Hybrid - High upfront CO2 emissions, CO2 output from ICE, endlessly recyclable battery, cleaner and cleaner grid ICE- High upfront CO2 emissions (compared to most all other forms of transit), high lifetime emissions Pure EV is the best option we have when taking this road. Perfect. Let's ensure American made, Pure EVs are at the top of this list. Non American made 2nd. The remaining funds should be to fix all the broken Electrify America chargers that are crippling non-Tesla EV owners. Then adding options for Level 2 charging in every single apartment complex in America. I know it's possible to over analyze and worry about GVW and tie politics into this, but we don't have the time. We need the most aggressive CO2 reduction policies in place. 20 MPG Jeeps just don't cut it. Concerned citizen. Thanks Evan
Brett Belding	1/4/2023 0:13	equivalent. I won’t benefit from this credit anytime soon. It doesn’t matter. If your goal truly is saving the planet, you must include Tesla cars.
Sibila Spalding	1/4/2023 0:14	Please add Tesla to tax credits. Both EV and home consumer lines. Thank you, Sibila Spalding
Nicholas F	1/4/2023 0:16	I am writing to express my concern about the EV Tax credit structure, which unfairly restricts some fully electric vehicles from receiving funding. It makes no sense to exclude some much more environmentally friendly fully electric vehicles, like Teslas, but include hybrid vehicles which pollute our planet more. I believe Electric Vehicle credits should favor ELECTRIC VEHICLES over Partially Electric Vehicles. The future is battery electric and these incentives should not cater to products of yesteryear. Thank you for your time and consideration. Nicholas Fierro
Jared Brown	1/4/2023 0:16	Hello, IRS. Please allow all Tesla vehicles which meet the eligibility requirements (battery built in the US, etc.) to qualify for the full EV tax credit. It does not make sense to restrict credit qualification based on seat configuration or vehicle price. The goals are to incentivize consumers to choose American made EVs over foreign EVs and over fossil fuel burning vehicles. Teslas sold in the US have the highest percentage of parts built in the US of any auto manufacturer and Teslas are all 100% electric. As long as the US battery requirements are met for a given model, those Tesla models should qualify for the full, $7,500 credit. Thank you very much for your consideration, Jared
Tech Spot	1/4/2023 0:16	Please don’t give Tax Credits based on the current non ethical system. Real EV’s like some Fords & Teslas end up getting nothing while gas cars which have a small bit of ev capability are getting $7500. Really un-American.. Thank you
Chudi Eze	1/4/2023 0:18	Hello, The treatment of Tesla, a US company compared to foreign EV companies is obscene, and only shows the corruption of this government. I grew up in Africa, where government policies are geared towards people that public officials like. The day I swore an oath to become a US citizen, I thought those days, and that level of corruption was in the past. To see it here it here in the US is extremely disheartening. Please fix this. Sincerely,

Name	DateTimeReceived	Body.TextBody
Alex Milligan	1/4/2023 0:21	The EV credit for the IRA does not make sense. I do not see how it is possible to reconcile the two cars in this Twitter thread. https://twitter.com/farzyness/status/1609651117356351488?t=98T2cTz4OwLqhSQesBw2SQ&s=19 Beyond that, it is painfully obvious that hybrids in general are not needed and end up creating a lot of emissions that are unnecessary, propping up gas engines that only add weight to a decent electric engine. Giving credits to hybrids and not to genuine technical breakthroughs like Tesla has wrought is the kind of thing time will damn us for. This is about correctly supporting the businesses that will make America competitive in the future... Which are always the companies with the highest growth potential. Nothing has the potential to revolutionize the economy like fully computer-vision self navigation. This should be supported, for so many reasons including international competitiveness, public safety, and huge cash flow generation (good to tax). Targeting Tesla by selectively supporting it's competitors also does injustice to the incredible service the company has provided to the Western world's energy grids. Big battery installations managed by Tesla software project to bring grids to fully renewable much faster than any other technology out there. And generally targeting Elon Musk's companies is also strange in a time where SpaceX satellites provide the most advanced, failsafe communications network on the planet & SpaceX rockets provide by far the most valuable launching capacity, of any entity on the planet. And it also delegitimizes technology endeavours in a way that crushes or children's dreams and hope. Please reverse this awful structuring. Alex Milligan
Paul. Tyrrell	1/4/2023 0:22	Dear Andrea, Please ensure that an EV is given credit for tax benefit over hybrids. Tesla appears to have been punitively treated for unsound reasons. Please support the all American automaker Tesla deliver for fully EV cars. Regards, Paul Tyrrell -- Regards, Paul Tyrrell CEO Product Lead & Founder M +61 0401 026 347 fieldinsight.com<http://fieldinsight.com/> scheduleflow.com<http://scheduleflow.com> paul@fieldinsight.com<mailto:paul@fieldinsight.com>
Marcus Stone	1/4/2023 0:25	It is plainly obvious that you are handicapping Tesla vehicles whilst promoting inefficient vehicles like Jeep. Please resolve this. Marcus Marcus Stone Senior Account Manager Mobile: +34 699 364 898<tel:+34%20699%20364%20898> Sent from my iPhone
Kevin Padilla	1/4/2023 0:33	Tesla should have the highest tax credit. -Kevin

Name	DateTimeReceived	Body.TextBody
Chris Heatherly	1/4/2023 0:33	Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46 OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A) It is absolutely absurd that hybrid gas guzzling vehicles, especially from foreign car makers, are eligible for a $7,500 tax credit while Tesla vehicles are not. This is a handout to less innovative, less competitive car companies to benefit this administration's crony pals in the unions. I especially object to these credits going to subsidize inferior foreign cars when the Tesla is one of the most American cars on the road in terms of its content. And one of the safest as well. This scheme does nothing to advance clean EVs. In fact it punishes the leader in the space without whom there would be no EV movement after decades of obstruction and sabotage by Detroit. This is rewarding the wrong people for being slow and inefficient while punishing the most innovative American company today. I totally oppose this. Either end the credit altogether, or give it to Tesla as well. Best, Chris Heatherly 423 N Primrose Ave Monrovia, CA 91016 Sent from my iPhone
I AM BOOP!	1/4/2023 0:34	You guys need to put down the crack pipes you borrowed from Hunter and do your jobs correctly. The JEEP Wrangeler 4XE has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The TESLA Model 3 is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. The whole of America is actually getting stupider by the minute trying to adapt to the backwards logic you fucktards are trying to sell them. Sincerely, A Concerned Citizen
Ming Wang	1/4/2023 0:38	Giving $7500 tax payers' money to those phev cars that burn biofuel and heavily pollute environment is just wrong, while excluding those pure EV such as Tesla and Ford Mach e. I have been waiting to buy an EV but now may likely continue to pollute our planet! Ming
steams.hippo.0m@icloud.com	1/4/2023 0:39	The assembly and battery source restrictions should to be removed completely from the requirement for EV tax credits. Companies like Polestar, Fisker, Lucid, and Vinfast are not being given the same opportunity as Tesla was to gain traction in the US EV market. These restrictions are punishing US consumers who are seeking better options than the poorly built Tesla. If restrictions are not removed, then there should be, at the very least, an exception to those restrictions for NEW EV manufacturing companies up to a certain number of cars (ie. The first 400,000 of each model) like Tesla got. Thanks, US Tax Payer
Brennan Opitz	1/4/2023 0:44	Teslas should get a tax credit because they are still helping improve infrastructure and making the US more modern.
Alejandro Huezo	1/4/2023 0:45	Hello, I disagree with the applicable MSRP limit of $55,000 for Tesla Model 3 vehicles. These cars are 100% electric vehicles and should definitely qualify for the EV credit. Please consider raising the applicable MSRP limit to a higher amount. Thank you, Alejandro Huezo
Jason Healy	1/4/2023 0:46	not be utilized evenly across the industry. Tesla appears to not be treated fairly, and the tax credits should be utilized as an incentive for a transition towards a better future.
Marshall Bean	1/4/2023 0:46	Tesla clearly should qualify for EV tax credits.-- Marshall Bean Marshall Bean Cell: 908-328-1319 E-mail: cabobean@gmail.com<mailto:cabobean@gmail.com>
Kristina Jackson	1/4/2023 0:47	credit so I will not be buying electric say so. It's irresponsible to have so many restrictions so just a select few cars qualify. To me it's similar to nepotism for Musk since so free American cars qualify. It was wrong to give in to Manchin's desires, her had more power than the president which is dangerous and wrong. Kristina Jackson Cocoa, FL 32926
jashan	1/4/2023 0:50	It is absolutely ludicrous that hybrid vehicles qualify for the credits and fully electric vehicles do not. Tesla is the largest manufacturer of EVs in America (and the world). If you are serious about climate change and the future of our planet, then EVERY EV should qualify for the credit. We want change NOW.

Name	DateTimeReceived	Body.TextBody
Brennan Opitz	1/4/2023 0:52	Allowing Teslas to get a tax credit will help encourage a more modern US. It will encourage people to buy Teslas and therefore create more of a market for charging stations. Having a more modern, infrastructure strong US will be good for everyone.
sandy gomez	1/4/2023 0:54	Tesla's most definitely should qualify and should be categorized in the same group as the EPA. Tax credits for helping the environment are fundamental for sustained growth in reducing pollution. Get Outlook for iOS<https://aka.ms/o0ukef>
Daimeon Fong	1/4/2023 0:59	Re: OMB Control No. 1545-2137 I am a EV owner and what you (the irs) have done with your definition of what vehicles qualify for the ev tax credit is very inconsistent and it seems you have bent over backwards to try to exclude one of Tesla's best selling models. By doing this you have mainly benefited hybrid vehicles with small batteries and Gas Engines that will do most of the work for moving the vehicle. I can't imagine that this was the intent of the government when they passed this bill. It must be someone else's vision you have been confused with when you came up with the list of qualified vehicles. Instead of - EV tax credit - you should call it the - Hybrid vehicle tax credit - You had a simple job - in my opinion - and you have managed to make it complicated. I can't wait to see what else you come up with in March for the critical battery materials qualification section - to exclude as many electric vehicles from the - Made in the USA - leader in vehicle electrification. Please make your definition consistent across all makes and models of electric vehicles and exclude vehicles with the Gas Engines!! that the tax credit is trying to reduce/eliminate. An electric vehicle tax credit should not be subsidizing vehicles with Gas Engines!! Daimeon Fong Hollis, NY
Mannan Javid	1/4/2023 1:00	Currently you support a lot of US and other big auto makers, however, all these automakers products are inferior and all suffer with some serious ethical behavior concerns. I will not be doing business with those corrupt institutions. Don't be corrupt yourself, please. Thanks - Mannan
Frank Papay	1/4/2023 1:05	To: Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Green washing has reached another low when a gas powered vehicle with 20 mpg qualifies for the IRA and a fully electric vehicle does not.. The vindictiveness against Tesla by deliberately excluding the Tesla Model S is duly noted.
Preston Burton	1/4/2023 1:09	Hey, idiots, make Tesla qualify. Sent from my iPhone
Michelle Gunderson	1/4/2023 1:14	Why aren’t Tesla vehicles included in the qualified vehicle list?? Please include them!!! Michelle Gunderson
Scott Tilton	1/4/2023 1:14	Tesla deserves better treatment. The blatant favouritism of legacy ICE production in a bill allegedly for EVs is disgusting. Please make this right. Thank you for your consideration, Scott Tilton
James AwokeKnowing	1/4/2023 1:14	It is very wrong to exclude Tesla's cars from the ev credit. It is clearly intentional. Public interest requires tesla be included.
Stanley Weng	1/4/2023 1:18	Hi IRS, I recently purchased my Tesla Model 3 in November 2022 and was wondering what about the people that purchased an EV between August to December 2022. Would people like me not be able to qualify even though the bill was passed in August? Sincerely, Stanley

Name	DateTimeReceived	Body.TextBody
Jessica Tetreau Kalifa	1/4/2023 1:30	Dear IRS, I respectfully write to you today to ask that you please include Tesla in the $7500 EV tax credit. I humbly ask that you to consider that Tesla is an American car company that employs thousands of US citizens, and should be included in the $7500 tax incentives. We need to preserve our finite fossil fuels, and companies like Tesla significantly preserve our resources and ensure a better and cleaner future for our next generations. Thank you for your consideration , Jessica Tetreau
Michelle Gunderson	1/4/2023 1:32	Why aren't Tesla vehicles included in the qualified vehicle list?? Please include them!!! Michelle Gunderson
Jesse Dombach	1/4/2023 1:36	I have a PEHV, a Ford Fusion. If any Tesla or Ford EV us except from tax credits I'm entitled to, new car buy or otherwise, that makes 0 cents. I drive well past my 20 mile range every day. They have hundreds of miles range. Jesse Dombach ATS Rocky Mtn Mobile: 720-355-4738 24 Hour Service: 303-799-1887
Usman Siddiqui	1/4/2023 1:45	As a US Citizen, I'm very concerned with the idea that other vehicles and vehicle manufacturers can take advantage of the EV tax credit and Tesla cannot. I'm not sure of the way all of this came to be when a gas guzzler can get a tax credit but not a completely electric vehicle. Do you guys use a scorecard or any meaningful/scientific way of measuring who gets it? I really hope it's not political or biased, though it seems to be very fishy. I pray we will come to our senses and equally assess based on actual merit. Thank you for your time if you actually read this. Kindest of regards, Usman Siddiqui 416-910-2066
John medic	1/4/2023 1:46	I am writing you concerning the incentives surrounding EV vehicles. Our society has JUST started to turn towards EV's as a viable replacement of combustion engine vehicles. The major game changer has been vehicles from automakers like Tesla and Fisker that not only change the fuel we use, but the way we drive completely. This is not without creating vehicles that are quite expensive. For people like me, a Tesla is out of my reach financially. Most people who can JUST scrape enough together to purchase a car like this, are doing so in droves. The tax incentive often times is the ONLY way people can afford these vehicles. Cutting them JUST as the technological transfer is just starting to take shape is a big mistake. We MUST continue them, as well as the incentives for solar roof tops, IMHO. This is one of the major technological steps in our lifetimes. We can't stop now. We shouldn't want to stop regardless of politics. This is BIGGER than politics. It is giving our children and their children a chance at having a clean atmosphere. Remember, I am not in the category of those who can afford a Tesla or Fisker, mostly because I am disabled, and on a fixed income. But I have hope for a clean environment for my kids and their kids. As a country, this is our generation's "War bond drive" and our Moon landing moment. Please don't let politics influence your decision. This is bigger than the politics of the Left or Right. This is our first large scale viability of becoming a species that can survive and thrive on renewable resources. It should be priority #1 to continue to incentivize this crucial technology. It doesn't have to be forever. I see a natural stopping point being a 60% EV fleeted country. Until that happens, help make EV's the MOST attractive purchase there is. Thank you for your attention to this matter…
Chris Riddle	1/4/2023 1:49	I believe Tesla should receive all incentives for all of their vehicles. Best, Chris Riddle
Chris Riddle	1/4/2023 1:50	I believe Tesla should receive all incentives for all of their vehicles. Best, Chris Riddle
Gary Rittinger	1/4/2023 1:52	world towards EVs and sustainable nonpolluting vehicles. They are also built in USA. I was shocked to find the Tesla was excluded. Please help correct this problem. Thanks, Gary Rittinger
JondNeuhausgmail	1/4/2023 1:54	Your rules that exclude the credit for a Tesla, the only true/successful American EV car company, are anti-American. Fix this, now. Thank you https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/

Name	DateTimeReceived	Body.TextBody
John Campbell	1/4/2023 1:55	To all concerned, Please include all Tesla's in the tax rebate. Tesla's are battery electric vehicles that are extraordinarily efficient and safe, and as far as I know, employ the most Americans in the design, development, and manufacture as a percentage of labor of all consumer vehicles sold in the USA. Not having all Tesla's eligible for the tax credit is a national disgrace. Respectfully, John Campbell 1211 7th Ave SE Rochester, MN 55904 912-272-6481 Sent from my iPhone
Alex Dillon	1/4/2023 2:00	All EV tax credits should be eligible for every Tesla EV. They are the leader in this EV revolution and it is a disgrace that they are not fully represented. If they do not get fair treatment, then there should be no EV tax credits period. I highly recommend that the EV tax credits be fully reviewed for all Tesla EVs and changes made to accommodate all Tesla EVs. Thank you.
Rob Robason	1/4/2023 2:09	I don't own an ev, but if I did it would probably be a Tesla, based on value. It's unconscionable to me that EVs aren't being incentivized based on their overall contribution to the stated objective of reducing greenhouse gases. I hope this gets nullified by the courts.
Ari Kaufman	1/4/2023 2:13	I don't even own an ev but it's blatantly obvious the administration is biased towards Tesla with the way this works. Tesla has been the world leader in EV adoption and we should be proud of this American company. Politics aside and feelings of the owner aside - help Americans buy this American made car by adjusting the ev credit to be fair to include and cover all teslas and not reward hybrids and other gas users over Tesla. It makes no sense. Sent from my iPhone
Ari Kaufman	1/4/2023 2:14	Subject: Ev Credit comments I don't even own an ev but it's blatantly obvious the administration is biased towards Tesla with the way this works. Tesla has been the world leader in EV adoption and we should be proud of this American company. Politics aside and feelings of the owner aside - help Americans buy this American made car by adjusting the ev credit to be fair to include and cover all teslas and not reward hybrids and other gas users over Tesla. It makes no sense. Sent from my iPhone
carlos hernandez	1/4/2023 2:17	Tesla vehicles whisk are fully electric are almost not qualified for the IRA rebates. Is this some king of mistake? Carlos Hernandez Sent from my mobile device
Brent Norris	1/4/2023 2:24	For taking risks to help secure our national infrastructure and for following the thousands of calls from United States elected officials, agency administrators and others around the world. As a country we should favor the Tesla brand or at a minimum be fair in our application of credits to all EV consumers equanimously. I signed this pledge: https://t.co/8VwA4n6J34 Thank you for receiving my message. Always with Aloha, -Brent Norris | 801-896-7656
t b	1/4/2023 2:41	Include any electric car so long as it's range is greater than 200 miles. A mostly gas guzzling car with a smidge of electric potential should not qualify for any credit. Any Tesla vehicle should qualify irregardless of weight because they are pure EV's…which is what we all want right? Best, Tom Bradshaw
Dimitri Popov	1/4/2023 2:42	Please consider opening up the tax credits available to Electric Vehicle purchases to Tesla! Tesla is by far the leading manufacturer of EVs in the USA and has from the get-go been the trend setter and reason for mainstream adoption of EVs worldwide. Future Tesla owners should not be negatively impacted by US Government not including them in the EV deduction. Thank you for your consideration. Regards, Dimitri Popov
Ryan	1/4/2023 2:46	Tesla should be allowed the full amount $7500 in ev credits.

Name	DateTimeReceived	Body.TextBody
Melissa Jean Swenson	1/4/2023 2:51	To Whom it May Concern in regards to the 2023 EV Tax Credit, As a person who is hoping to someday purchase an American-made electric car out of concern for the environment I'm very concerned and upset that several Tesla Y s did not qualify for the 2023 EV Tax Credit. Isn't the whole point of the tax credit to help save our environment? Americans need to be buying electric cars instead of gas powered vehicles and not just hybrids. This tax credit is not fair to all car buyers and it will only serve hurt our planet by leaving some people out and discouraging people in general to buy fully electric cars. Please, make the tax credit available to people who have purchased Telsa Y models. Thank you for your time and reconsideration of this matter. Sincerely, Melissa Swenson Sent from my iPhone
Alexei Tsybine	1/4/2023 2:53	the proposed rules are a farce. if anyone should be getting credits, it’s tesla purchasers. also, hybrids with horrible gas mileage should not be getting a credit at all. it makes a mockery of the system thank you alexei tsybine
Roberto Vega Peralta	1/4/2023 2:54	Hi, Please include all full EV vehicles such as all Tesla vehicles in the $7500 credit and please exclude all vehicles that are not fully electric. Thanks, Roberto
Petrik Meer	1/4/2023 3:41	Hi, Please keep politics out of everything. Using these dirty tricks to harm Tesla is unfair and it will harm the US too, since Tesla is one of the most innovative companies in the world. Its very obvious what the IRS is doing and you're discrediting yourself! Patrick
nigel cooper	1/4/2023 3:42	All tesla vehicles deserve tax credit incentives. Thanks Nigel Cooper
nigel cooper	1/4/2023 3:46	Give tesla incentives. Sent from my Bell Samsung device over Canada’s largest network.
Daniel Valdivia	1/4/2023 3:51	Dear IRS Sirs, I am writing to argue in favor of increasing the maximum allowed amount for an electric vehicle (EV) purchase. Specifically, I believe that we should consider allowing consumers who are buying a new Tesla with the Full Self-Driving (FSD) computer to qualify for the EV tax Credit, even if the purchase price exceeds the current maximum by a thousand dollars or more. There are several reasons why I believe this is a good idea. First and foremost, Tesla's FSD technology is an important and innovative step forward in the field of self-driving vehicles. By allowing consumers to purchase this technology without worrying about exceeding the maximum allowed amount, we can encourage more people to adopt this advanced technology and help drive the development of self-driving vehicles. In addition, increasing the maximum allowed amount for EV purchases will help to increase demand for electric vehicles, which is good for the environment and for our overall energy efficiency. EVs are much cleaner and more efficient than gas-powered cars, and by encouraging more people to purchase them, we can help reduce our dependence on fossil fuels and lower our carbon emissions. Finally, allowing consumers to qualify for the maximum allowed amount when purchasing a Tesla with the FSD computer will help to level the playing field and ensure that all consumers have the opportunity to take advantage of this advanced technology. By not making this exception, we risk alienating a segment of consumers who may otherwise be interested in purchasing an EV, which could hurt our overall sales and market share. Overall, I believe that increasing the maximum allowed amount for EV purchases is a win-win proposition. It will help encourage the adoption of advanced technologies like Tesla's FSD computer, reduce our reliance on fossil fuels, and ensure that all consumers have the opportunity to take advantage of these innovations. I hope that you will consider this proposal and that we can work together to make it a reality.
Sara Hughes	1/4/2023 4:06	The #1 producer of electric cars, the most american made car, is not included in the rebates is 100% ridiculous. Include Tesla… ~Sara --

Name	DateTimeReceived	Body.TextBody
Edward Nipper	1/4/2023 4:07	Dear OMB Why are you screwing American car makers like Ford and Tesla in favor of European car makers like BMW an Audi when the BMW an Audi has a gas motor with minimum EV mileage when Tesla and Ford have pure EV with hundreds of miles of range? Sincerely Edward John Nipper Sent from my iPhone
T Thul	1/4/2023 4:22	Seemingly, this administration has it in for Tesla. Why would I not qualify for EV tax credits if I buy an EV? I don't want to pay $3000 more for two seats I'll never use to qualify for credit. Not buying the model 3. Sent from: Tom Thul, 651-755-8394,
Sandra Mc Arthur	1/4/2023 4:51	OMB Control No. 1545-2137 the tax credit you are giving is out of line with what you are proposing is best for our planet when you ridiculously choose to give other electric vehicles a tax credit when you aren't doing it for Tesla which goes farther without fossil fuels,... & I believe will soon be not only more affordable but more reliable as well. Please do not do this country this disservice. Level the playing field to give all electric efficient vehicles a tax credit or none. I for one would like to see a tax credit for those brave essential hard working people who never quit their jobs during the pandemic not costing the government extra in welfare! If you want a solution to save the government millions give those who qualify for food stamps the option to instead qualify for free fishing and hunting license instead!!!! Better self esteem comes mostly from providing for oneself. People with better self esteem are more likely to do well in interviews, be more successful in job searches, need assistance for less times through out their lives. Be happier paying taxes and have more money to pay more taxes. You know life liberty and the pursuit of happiness includes not starving to death with today's grocery prices ever increasing! Would appreciate acknowledgment you received this and an understanding of this correspondences impact in your decision making? Sincerely, Sandra McArthur
Jade Jade	1/4/2023 4:59	Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Anything Tesla should be considered and I would like to see vehicles offering more mileage to be further incentivised. Regards Jade Allan
Martin Storesund	1/4/2023 5:00	I am writing to express my dissatisfaction with the new EV credit and the fact that it does not apply to Tesla EVs. I believe this is unfair and unjust, and I would like to explain why I think this is the case. First of all, Tesla has been at the forefront of the electric vehicle movement for many years. The company has consistently pushed the boundaries of what is possible with electric transportation, and it has played a key role in popularizing EVs and making them more mainstream. It seems only fair, therefore, that Tesla should be able to take advantage of the EV credit just like any other automaker. Secondly, the exclusion of Tesla from the EV credit sends a message that the IRS does not fully support the adoption of electric vehicles. This is a backwards-thinking stance that ignores the many benefits of EVs, such as their reduced emissions and their potential to reduce our dependence on fossil fuels. Finally, the EV credit has the potential to be a powerful tool in encouraging more people to make the switch to electric transportation. By excluding Tesla, the IRS is limiting the impact of this credit and potentially slowing the adoption of EVs. In conclusion, I strongly urge the IRS to reconsider its decision to exclude Tesla from the EV credit. It is unfair, unjust, and ultimately counterproductive. I hope that you will take my concerns into consideration and work to rectify this situation. Sincerely, Martin Storesund
Christian Burrows	1/4/2023 5:07	To whom it may concern at the IRS - I'm a US citizen from Watertown Massachusetts. Ive been paying attention the recent $7500 EV credit story that's been in the news recently. I agree with Elon Musk and many others; obviously an internal combustion engine car (hybrid jeep with 20 mpg and a 21 mile electric range) should NOT receive a $7500 credit while a fully electric Tesla, (with 113 MPEe and 330 miles of range) receives $0 in credit. This is an unjust application of the tax credit scheme. Please remedy this, the Jeep should receive the credit. The Tesla should. Thank you, Christian Burrows

Name	DateTimeReceived	Body.TextBody
Christian Burrows	1/4/2023 5:08	Correction**** The Jeep should NOT** receive the credit. On Wed, Jan 4, 2023, 5:05 AM Christian Burrows <christian.burrows@gmail.com<mailto:christian.burrows@gmail.com>> wrote: To whom it may concern at the IRS - I'm a US citizen from Watertown Massachusetts. Ive been paying attention the recent $7500 EV credit story that's been in the news recently. I agree with Elon Musk and many others; obviously an internal combustion engine car (hybrid jeep with 20 mpg and a 21 mile electric range) should NOT receive a $7500 credit while a fully electric Tesla, (with 113 MPEe and 330 miles of range) receives $0 in credit. This is an unjust application of the tax credit scheme. Please remedy this, the Jeep should receive the credit. The Tesla should. Thank you, Christian Burrows
Suresh Jyo's	1/4/2023 5:39	Whomever it concerns, It is totally unfair for all American made Tesla EVs are not qualified for IRS credit . It has been a great pride for America and not only that it has been creating high paying American jobs . I strongly suggest to revise the rules to accommodate all EVs made in America to qualify immediately. Thanks Suresh Sent from my iPhone
ewgosling1s@gmail.com	1/4/2023 5:56	Doesn't it seem rather bias that there isn't a tax credit for all Tesla vehicles? Sent from my iPhone
Randy Hentz	1/4/2023 5:56	Why is the IRS punishing the one company that does more for the world and the environment than any other? Also the most American manufacturer. Unless this is resolved it is clear this new tax cut was more about buying union votes than for the environment. Using the IRS as a political tool is dangerous and sad. Tesla has fone more for this country than any company in decades. Thanks, Randy Hentx
Israyelle Claxton	1/4/2023 5:57	Tesla cars should get the same tax breaks as the other EV cars, otherwise it proves there isn't free market but in fact government over reach and interference. This is corruption, to have a heavy hand and run the economy like it always has toward Indigenous. CONVOLUTED. SAME TAX BREAK ACROSS BOARD IF ITS ABOUT EVIRONMENTAL TAX BREAK AND ENCOURAGEMENT TO 'environment friendly vehicles'.
John Lynch	1/4/2023 6:02	Tesla cars should qualify for $7,500 tax credit no matter how much the car weighs
Dr. Jeffrey N. Brownstein	1/4/2023 6:06	Mitigating Tesla's ability to move the US towards a more sustainable future by favoring foreign-based entities shows the true breakdown in government. Climate Policy should focus less on financial support of the political party and more on actually doing what's right. Sent From Dr. Jeffrey N. Brownstein's iPhone
Thomas Szabo	1/4/2023 6:17	NO company should be getting EV credits. It is NOT the job of the federal government to manipulate markets. Additionally, the fact that Tesla (the largest EV manufacturer) is carved out because they don't have union labor is a political move. No person or company should get special treatment from the federal government. End ALL EV subsidies, i'm sick of paying for this political pandering. -Tom Szabo
Noah Grady	1/4/2023 6:22	Tesla is an American company. How can you call anything else American? All the parts are made elsewhere and they're assembled here.. that is NOT made in America! There's no difference in an imported bev and an assembled gas/ev plug in!!! Except, the bev is WAY better fit this program!!! I'd also like to know how disabled people who live at the bottom of the tax wall can get help with the tax credit!?!? Just because I don't make that's much money because I've had 26 surgeries, doesn't mean I don't need HELP getting a bev!!! It'sME who NEEDS help!! HELP! Sent from my iPhone
Andrew	1/4/2023 6:27	It's clear to the general public that Tesla is the company has done the most to advance EV adoption and use. Any tax credits that punish Tesla, a wholly electric company manufacturing in America, and reward other companies are viewed as politically motivated and not done to help the American people or EV adoption. Thanks, Andrew

Name	DateTimeReceived	Body.TextBody
Gazmend Qose	1/4/2023 6:55	Dear IRS As a fellow American and as a tax payer I strongly urge the governing body ; you in charge or our tax dollars to revise and reconsider you plans on how the ITA money is spent on electric vehicle incentives. 1 . Incentive towards vehicles assembled in US 2. Incentives towards supply materials produced and assembled into batteries in US. 3. EV should be 100% battery powered . 4. A hybrid vehicle with a 20 mile range battery is not a plug in vehicle . Taxpayers should not fit the bill for to bail out incompetent companies regardless of their history . 5. US has lost its manufacturing prowess in automotive for many decades and now thanks to an American company Tesla that American ingenuity is back . Penalizing the most American made car company for political gain to a party is ignoring the will of the American people and the taxes each one of us are paying . Sincerely
DAVID MORDINI	1/4/2023 6:56	A Jeep has 20 miles of range and gets $7,500 and. Tesla gets 300 miles of range and doesn't? Cmon. When will our government stop abusing an American manufacturer for political reasons? Disgusting! Dave Mordini Cromwell, Ct. Sent from my iPad
Robert Akelian	1/4/2023 7:03	It's outrageous Tesla is not getting a tax credit, along with other American E car makers.I will vote accordingly. Robert J Akelian
christopher fletcher	1/4/2023 7:03	Fix the tesla tax credit issue, this is unjust, unfair, and evil.
Nicholas Willson	1/4/2023 7:07	Can you please put the affordable Tesla vehicles the list for the tax credit? Or are the tax credit only for rich?
D MURPHY	1/4/2023 7:09	Comment: I would like to request that all Tesla models be included in the $7500 rebate program associated with this law. Thank you. Best regards, Daniel Murphy Huntersville, NC
Nate M	1/4/2023 7:16	Tesla should be included in EV tax credits equally. How unfair and un-American.
ryan eilmas	1/4/2023 7:17	All electric vehicles should have more access to the credits over gas cars with a 30 mile battery in it. Not very fair to TESLA when Honda gets a credit but not TESLA. Priority should also be given to American made not North America! Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Pete M.	1/4/2023 7:18	Dear Andres Garcia: @ Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. I would like to express my sincere discontent about the fact that TESLA cars are being scrutinized to be in or out of the EV TAX credit. Source: https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/ Especially since this credit it's DESIGNED for CLEAN cars. It is unthinkable that cars with equivalent miles per gallon of the past century are making the cut of this incentive. While cars like tesla with 10 times the efficiency and incredible safety standards are not. Please consider adjusting the incentive accordingly to address this issue. Sincerely, Pete Manrique.
Kristian Sam Eyde	1/4/2023 7:22	Stop giving tax credit for hybrids, only pure EVs like Tesla and Rivian should get it.
Andrew Monson	1/4/2023 7:38	To whom it may concern, I am writing today to state that the EV tax credit should be continued for all Tesla vehicles . I will be making a new vehicle purchase in the next year or 2. The safety ratings on the teslas are amazing and I have decided I will be buying one for the family car if it makes enough financial sense. The tax credit helps with this. It's a decision between the Honda pilot or a Tesla, please allow for the tax credit so the decision to go electric is an obvious one. -Andrew

Name	DateTimeReceived	Body.TextBody
Paul Hinker	1/4/2023 7:41	I am writing to advocate for the inclusion of Tesla vehicles for the Qualified Plug-in Electric Drive Motor Vehicle Tax Credit. As you may know, Tesla vehicles are currently excluded from this tax credit due to legislation limiting the credit to 200,000 total vehicles. I believe that it is important to encourage the use of electric vehicles as a way to reduce our dependence on fossil fuels and combat climate change. Tesla vehicles are some of the most popular and innovative electric vehicles on the market, and they have the potential to make a significant impact on our environment and energy consumption. I understand that the current limit on the tax credit is in place to ensure that the credit is available to a wide range of electric vehicle manufacturers. However, I believe that it is time to revisit this limit and consider ways to expand the credit to include more electric vehicles, including Tesla vehicles. I understand that this may require changes to current legislation, but I believe that it is a necessary step to support the growth of electric vehicles and the transition to a cleaner, more sustainable transportation sector. I hope that you will consider my request and take action to include Tesla vehicles in the Qualified Plug-in Electric Drive Motor Vehicle Tax Credit. Kind Regards, Paul Hinker, PhD
M1 B17	1/4/2023 7:43	Tesla's should receive EV tax credit
George Mynatt	1/4/2023 7:44	Hello - I believe it's vitally important to give tax credits to all EVs, including Tesla cars. I'm not sure why they aren't included but it doesn't make logical sense to me. Thanks for your consideration.
Kamrynn Irani	1/4/2023 7:55	All Tesla's and fully electric cars should receive the full $7,500 tax credit while plug-in hybrids, like the jeep wrangler, should not Sincerely, Kamrynn Irani
Eric Moore	1/4/2023 8:21	Please include Tesla Y for the EV Tax Credit, it makes rationale sense for our countries climate goals! Thank you, Eric Moore
Matias Irigoyen	1/4/2023 8:23	Hi, The whole purpose of the IRA is to incentivize PURE EV adoption and american components & labor. Special care shall be considered for most american cars and description shall follow the one applied by EPA. Do not try to keep re-inventing the wheel. People needs certainty, clarity and This shall include all EVs (Ford, Tesla, GMC, etc) and leave PHEV outside the equation. Current policy is incentivizing wrong type of cars which were not designed/engineered as EVs and only add a few miles with a small battery a get full $7,500 credit, Please look at the bigger picture, be consistent, professional and do not apply a double standard. With kind regards, -- Matias Irigoyen [https://mailfoogae.appspot.com/t?sender=aaXJpZ295ZW4ubWF0aWFzQGdtYWlsLmNvbQ%3D%3D&type=zerocontent&guid=365b3451-1abc-4ced-
Kristiana Quillen	1/4/2023 8:24	Why aren't tesla electric vehicles getting the tax credit???? These vehicles are completely EV. It is suspicious that Tesla vehicles are being omitted. It has everything to do with Elon Musk showing the truth about the illegal doings of the Democratic party, the FBI and CIA and state-ruined media. Propaganda, lies and taking of freedoms will never stand. Don't worry, 2024 is coming...
Drew Williams	1/4/2023 8:30	Please include Tesla as one of the EV vehicles allowed tax credits. Not only has this company started the EV revolution, but is continuing to spearhead the adoption of EVs on the global market. If the goal is to prevent climate change, Tesla should be allowed this tax credit in my opinion.
Wheaton Simis	1/4/2023 8:30	Hi there, Thanks for taking feedback on this. I support the credit, but it should apply to Tesla as well. Bananas stupid that it can only be applied to union carmakers - the same unions who fought electrification for years. The Democrats need to make up their minds if they care about climate change or about pandering to their powerful lobbies. Yours sincerely, Wheaton Simis -- WHEATON SIMIS wheatonsimis.com<https://www.wheatonsimis.com/gotchagood> 646.912.1374 [Mailtrack] <https://mailtrack.io?utm_source=gmail&utm_medium=signature&utm_campaign=signaturevirality11&> Sender notified by Mailtrack<https://mailtrack.io?utm_source=gmail&utm_medium=signature&utm_campaign=signaturevirality11&> 01/04/23, 08:23:03 AM
Jerry Clute	1/4/2023 8:37	Please put all Tesla models on the list of EV qualified for tax credits. Thank you Jerry Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
BILL FILES	1/4/2023 8:46	To whom it may concern, It seems to me that anyone who purchases a new EV ought to get some kind of tax credit. I purchased my new Tesla in March of 2022 but was told that all tax credits for this brand had been used up! That is ridiculous. ALL of the technology that is used to make other brands came from TESLA! Bill Files 407-622-9172 B.files@aol.com Sent from my iPhone
David Denby	1/4/2023 8:50	The tax code credit should include ALL electric vehicles (EVs) made in the USA no matter what the sale price. Also the U.S. government and members of all branches should cease giving preferential treatment to any specific manufacturer of EVs and at the same time stop discrimination against any EV manufacturer (specifically Tesla) in public or private statements or government actions. This country is supposed to treat all citizens fairly in its tax code and not to discriminate or unfairly disadvantage any citizen or U.S. based companies or corporations. To offer tax credits to some for the purchase of an EV while denying that same credit to other purchasers should be illegal. Either offer it to ALL or offer it to NONE. --
Eric Ivey	1/4/2023 9:00	mustangs or any EV vehicle should qualify for the tax credit especially since some that run on fossil fuels do isn't that what you guys are trying to eliminate even though you ride around in your big expensive jets that take more fossil fuel than I use in a year what's fair is fair if it is electric or hybrid it should get a credit stop being morons Get Outlook for Android<https://aka.ms/AAb9ysg>
Ken Seagle	1/4/2023 9:02	electric vehicles! My tax dollars! -- Ken Seagle e. ken.seagle2332@gmail.com<mailto:ken.seagle2332@gmail.com> p. (925) 470-8754
markalanrusscher	1/4/2023 9:08	It appears the EV Tax Credit included in the IRA policy is being applied initially in a way (based on preexisting IRS definitions of vehicle classes) which does not result in the planned in incentivisation of the purchases of EV's. Fully electric North American made vehicles are being excluded (Ford Mach-E and several Tesla models, and possible others) from this incentive while very fuel inefficient vehicles are included in this incentive. The NHTSA has a definition of vehicle classifications which I believe if applied to this EV tax credit, would produce results more in line with the intent of this policy. Please consider the intent of this policy in the coming weeks as you fine tune how this EV Tax Credit will be applied. The American tax payers are relying on you to do just that. With kind regards, Mark Russcher 701 Teaberry Lane State College, PA 16803 markalanrusscher@gmail.com
Matt Conroy	1/4/2023 9:10	Mr. Garcia, EV Tax credits not being available to consumers for EV's that provide consumers the best and most efficient EV is so blatantly more about party politics than actually promoting EV's. Point in case …. A Jeep wrangler hybrid with 20 plus miles of all electric range qualifies for the 7,500 tax credt vs an EV from Tesla with over 300 miles in electric range does not qualify. I own a 2020 Jeep rubicon wrangler - gas. Jeep people (yes it's a thing) will not want this EV- this was a politically motivated change with union and political party pressure to the industry - not a consumer driven decision. When I'm ready to shop for an an EV, I want one, as a consumer, with the highest electric driving range. THAT should be the criteria for the IRS $7,500 credit too. What is happening is so blatantly dirty politics with the federal govt looking like it's trying to destroy the business of an American company… as well as driving other American companies to transition to vehicles NOT based on consumer demand. This is not capitalist procedure. It's socialism. Who benefits in the end ? Not America. Thank you for asking for consumer input. Matt Conroy 1282 Cimarron Circle NE PALM BAY, FLORIDA 32905 321.427.5199 For those submitting by email, you need to include OMB Control No. 1545-2137 in the subject line and send it to pra.comments@irs.gov<mailto:pra.comments@irs.gov>. For those wanting to mail in comments, comments should be addressed to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution

Name	DateTimeReceived	Body.TextBody
Kevin McNamee	1/4/2023 9:13	I am writing to comment on the tax credits for EV's. As Tesla is almost entirely responsible for the success of the EV, I believe they should automatically receive ANY tax credit that the federal government distributes to encourage the transition from internal combustion engines to Electric Vehicles in perpetuity. This seems only fair, if it weren't for the amazing work Tesla did proving the Electric Vehicle as a practical alternative to the internal combustion engine we would not have fully electric mass production electric vehicles from nearly every major auto manufacturer in America today. They have earned any tax credit that this segment of the market may qualify for by making the investments financially and in man hours at great risk to themselves because they believed this was necessary to help reduce emissions in the world. Tesla is also the most American made vehicle you can buy and has the best crash test results of any mass produced vehicle ever tested. Please consider making this tax credit available for consumers that want to reward Tesla's hard work and investment by buying one of their vehicles. I am personally a life long muscle car fan, and I would buy an electric vehicle if the tax credit were available for a Tesla. I can't think of a better reason to make this credit available. You have a rare opportunity to where circumstances happen to align that would actually achieve the goal the federal government has been chasing for decades, you can move the needle in a segment of consumers that was not movable before. This is because of Tesla, and the tax credit is also a significant piece of the puzzle. Please consider what I have said, this is not only in the best interests of moving people to electric vehicles but it's also the right thing to do. Sincerely, Kevin McNamee
john lynch	1/4/2023 9:14	To Whom it may concern, The EV TAX Credit is Broken and needs to be fixed. The Jeep Wrangler has a gas engine and gets 20 MPH it has 21 miles of electric range and gets the $7,500 EV Tax Credit. The Tesla Model 3 is Electric and gets 113 MPEe It has 330 miles of range and does not get a $7500 EV Tax Credit!! This makes no sense. If All Tesla Models that are not the S or X do not qualify for the EV Tax Credit then no vehicles should qualify for the Tax credit. Best Regards, John
Monty McCoy	1/4/2023 9:16	Include all variants of Tesla EV models 3 and Y. If it's 100% 💯 EV then it should be included no matter the manufacturer. Do not include plug in hybrid with less than 100 mi of range. Cheers, Monty
Billy Evans	1/4/2023 9:17	mainstream. Regards, Billy Evans
Matt Jacob	1/4/2023 9:18	I'm writing in disapproval of the currently proposed EV tax credit rules and asking that the IRS amend the proposed rules in a way that creates a level playing field for all car manufacturers to produce American-made pure-EVs. The proposed vehicle eligibility for the EV Tax Credit is a huge distortion of the intent of the IRA law that Congress passed and must be corrected before the final rules are passed. The proposed rules are frankly a slap in the face to both American workers and American taxpayers because of the way that they carve out Tesla-branded vehicles in favor of other OEM vehicles with less range & gas-power. Pure EVs are NOT getting EV tax credits under the current proposal despite being the most American-made vehicles on the list!! This current proposal is insanely backwards in the complexity of the rules, which seek to exclude Teslas from the tax credits. As an American, it is shameful to see the level of corruption involved in the rulemaking process. Please amend the rules to allow Tesla and other American-made manufacturers of pure-EVs to qualify for the EV tax credits so that the intent of the IRA law will be carried forward. Matt Jacob -- Matt Jacob 513-675-4978 MattJJacob@Gmail.com
eric dalton	1/4/2023 9:22	It is absolutely ridiculous that Tesla isn't included in the EV rebate program... Please fix it! Thanks, Eric Dalton Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>

Name	DateTimeReceived	Body.TextBody
Sheila SheRok Williams	1/4/2023 9:24	Government should never pick winners & losers nor put their fingers on the scales. By not equally offering tax credits to Tesla buyers that is exactly what Government is doing. We are watching this type of underhanded manipulation very closely. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
angleralways	1/4/2023 9:24	The ev tax credit is designed to reduce emissions. Every Tesla fills all those emissions protocols. Keep all Teslas as qualified for the tax credit, please. Sent from my T-Mobile 5G Device
Nik Koulogeorge	1/4/2023 9:25	This appears to be another handout for failing Detroit-based and foreign auto makers. The idea that a plug-in hybrid Jeep with 20 mpg (the Wrangler) can qualify for this credit but not a fully electric Tesla vehicle makes zero sense. Make the policy make sense please. Stop cherry-picking winners and losers. Include all EV vehicles for the credit or none. Kind Regards, Nik
James Hane	1/4/2023 9:28	Tesla should get the tax credits. Thanks! James
Cody Ford	1/4/2023 9:30	Please consider adding all available Tesla models to the IRS Tax Credit for Electronic Vehicles. These are the safest and most advanced EV options and somehow they are constantly overlooked by the government. They are also MADE IN AMERICA. They should be receiving more support than this from our government. Thank you for your time, Cody Ford
Kusay Hameid	1/4/2023 9:32	consumers can pay for. This includes but not limited to Long range which i think is one of the most important ones. Tesla currently dominates in Ev market share 16-19% of ev's are teslas. The market likes teslas so help the consumer with a tax credit for their favorite electric car. Oh and make sure you give the heads of the IRS a little smack in the head.
Johnny Rode	1/4/2023 9:34	There is greater damage done by a government toward its people as being unjust. Tesla not only led the way. They are the most desired EV. To really make a change. To truly catapult America into a better more self sustaining future, we need EV to not just be pushed, but encouraged. Leaving Tesla out of the $7500 deduction is a crime towards Tesla, the people, the world. This would be a loss for Biden and the administration. This will be a reason for independents to abandon Democrats. Johnny Sent from my T-Mobile 4G LTE Device.
Darshan Satyamurthy	1/4/2023 9:43	Hi IRS, I am writing to you to let you know that I am an owner of a truly American made EV but I like many others, am very disappointed that Tesla is left out of tax credit. I am really hoping that IRS will hear the consumer and see how consumers can truly benefit from buying EV cars. Thanks -Darshan
Lawrence Sullivan	1/4/2023 9:44	Do you have the reasoning for not including Tesla in your EV tax credit plan? It seems to be one of the top rated and most efficient EVs out there. This appears on the surface to be politically motivated, and not in the best interest of the goal of reducing the impact of vehicles on the environment. Thank you Lawrence Sullivan

Name	DateTimeReceived	Body.TextBody
Lenin Marino	1/4/2023 9:48	Dear Sir or Madam, I want to respectfully request that all Tesla Electric Vehicles to be eligible to get the $7,500 EV Tax Credit. It is inconceivable that gas fueled vehicles are getting this incentive where as Tesla 100% Electric vehicles are being excluded. Please reconsider this policy. Thanks, Lenin Marino
Alex Achs	1/4/2023 9:49	All the Teslas should be able to qualify for electric vehicle tax credits. It’s crazy that hybrids do and Teslas do not.
Sean Turner	1/4/2023 9:53	I think giving tax credits to hybrid vehicles and not including the most American Car, a Tesla, from the credits goes against the principle of the credit. I also feel it is penalizing Tesla for being non union. [cid:image001.png@01D92022.574CAD00] [cid:image002.png@01D92022.574CAD00] Sean Turner seanturner@asei.cc<mailto:seanturner@asei.cc> 513.257.3618
Jay Smith	1/4/2023 9:56	Let me start with saying Imnot a fan of having government agencies use tax payer money to pay for things in general. I struggle with the complexity of this these credits. It certainly would appear to be picking winners and losers. If the real agenda is to go ev then hybrids baffle me. Tesla and Ford seem to be the only car manufacturers with skin in this game and it appears that they are getting slighted. What is the real end game here? Thanks in advance. Jay
Ian Coffey	1/4/2023 9:57	This is unfair and cruel. Tesla led the way for the EV revolution. To sidestep and not offer a credit to those who buy them and other all EV is a disgrace. Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
landon meadow	1/4/2023 9:57	left out.
S. D.	1/4/2023 9:58	Good morning, Just was wanting some clarification on the EV tax credit incentive program. I do not own an EV yet but looking into it. I've been hearing of some strange exceptions and details regarding which vehicles are or are not included with the program. I see some Jeep hybrid vehicles who only have 25E-mpg miles, so they're still 90% gus usage but still qualify for the tax credit. However, a lot of models don't qualify, like the Chevy machE, some vw models and most Tesla models. So what is the real purpose of the tax credit? Is it to actually bring incentives to less carbon emissions or just a government program to check boxes and give money to companies playing the game even though they still contribute the most to emissions? Thanks for your time and reply. Spencer
Jay Ran	1/4/2023 9:58	emissions engines. I'm fine if you feel the need to include some hybrid but Tesla's are full electric and should be given credit across the board. It's not favoritism this company only makes EVs
Daniel Medina	1/4/2023 10:01	Not to mention Tesla is an American company, and Stellantis is not. The logic behind who is eligible for the credit and who is not is absurd. I assume it has to do with weight, which combined with the 80k limit, is also absurd.
jonathan churchill	1/4/2023 10:03	Good day I’m very confused on how the discussion was made to leave out Tesla the number one in EV vehicle? If they burn fuel they should get less of a tax break. Time to put Tesla with the biggest tax break. The rest can play catch up. Thanks Jon Sent from my iPhone
Aracely Covarrubias	1/4/2023 10:04	It makes no sense that vehicles that are 100% EV don’t get a tax credit . If they have to be plugged in to function 100% of the time then they should qualify for the tax credit. Tesla should be the leading example of what an EV vehicle is. Mustang Mach E should qualify too. Regards,
Monterey Palms	1/4/2023 10:06	All Tesla models should be included in this carve-out. Tesla is the only 100% made in America EV car company and also the best and safest and should not be excluded whatsoever. To grant a hybrid like Jeep the carve out but not a full electric Tesla is a joke.

Name	DateTimeReceived	Body.TextBody
Jason Brentlinger	1/4/2023 10:12	We have a president that ran on the cause of global warming. Why are the people helping to fight global warming being punished for it? Why is there a cap on the value of the vehicle? Shouldn't every new electric car that helps fight global warming be included in the tax credit? I own a business and pay taxes. It's hard to keep my business running and fueling our workforce. It would be nice if all of us could benefit from doing our part to change the world. I bought a Tesla Y in April of 2022 and found out afterwards my car won't qualify for credit. I used to drive a GMC Denali. Funny how I trade in a gas guzzling truck for an electric car, that believe it or not was cheaper than my truck. I find it has become a waste of time talking or listening to politics, it seems the people are nothing more than an audience for bad acting classes. If you want to make a change to actually fight global warming, then reward anyone who makes the change for a better future. Stop rewarding the companies that design products that don't make a difference but instead just boost the bottom line.
emil0912@live.dk	1/4/2023 10:12	It is fundamental wrong that a BEV is qualified but not a 100% ev like all teslas isn't. This is not about saving the earth it is corrupt. yours sincerely A danish student, that hope to make the world great and green.
nikimorski	1/4/2023 10:15	Since the opportunity to comment on this new rebate was given to us, I decided to take this chance to state my opinion. Last year, 2022, I purchased a Tesla Model 3, which according to the specific brackets on the rebate table, is not eligible to receive the $7,500 tax rebate. I purchased my vehicle at a cost of $59,000 from the tesla website, which obviously exceeds the maximum amount of $55,000 for the EV rebate. I, and many other people who purchased electric vehicles in 2022 are on the same page because of the rising costs of vehicles in 2022 due to the chip shortage and materials. Tesla was raising prices almost every week and by the time I purchased my vehicle, the price was raised to $59,000. If I can make a request for the people and myself that purchased EVs last year, I would like to ask if the maximum MSRP price bracket can be raised to a higher price to make it fair for people that were impacted by rising costs of materials due to COVID-19. I mainly purchased an electric vehicle to drive carbon emission free and because of the incentives I was looking forward to to help with owning one. Thank you! —Nikola Stalev
2Matoe .com	1/4/2023 10:18	Dear IRS, Please consider the EV credit for any hybrid (better environmental impact) and of course for any electric car. I would think all American manufacturers should get this credit too, and there should not be a "limit" set on a manufacturer (like Tesla). We do not own an EV or a hybrid/electric yet but want to. Thanks, Raul Acosta 719-266-4067
Trevor Mack	1/4/2023 10:22	With the current macroeconomic environment all consumer electronic devices (cars, computers, etc) all have surged in pricing as raw materials and employee pay has also increased. Looking at mid to full size EVs most if not all "100% electric vehicles" (not including plugin hybrids that only get 10-25mi on battery) don't qualify simply due to price alone... This price tag is only going to increase when required to be assembled in US (worker pay higher) and especially with US trade partner battery materials mined... Something we have little clue or example of pricing to source and secure trade partners with since most EV batteries come from over seas (lithium, cobalt, etc). Please re-evaluate the cost limitations and instead of removing incentives completely lower the rebate amount to say 2,500-5,000 vs the full 7,500. It is ridiculous that a Jeep Wrangler Plug In Hybrid (25mi battery) can get a $7,500 rebate while Tesla Model 3 or Rivian R1T purely due to price can't get any incentive to push consumers over to these more sustainable and carbon reducing options vs sticking with gas guzzling ICE vehicles of the past .... Don't listen and bend to oil lobbies and instead listen to the people and scientists to keep our world safe and clean as we can for future generations to enjoy as we and generations previous have been able to.
Mary Williamson	1/4/2023 10:25	ALL Tesla models should be included. If it's not included, a better method of qualification is needed because some models of other cars just don't belong ahead of Tesla models. It makes it look like you guys are doing something nefarious….or something that benefits POTUS et al, and not the US Population.
Kelly Foster	1/4/2023 10:25	The EV tax credit qualifications clearly were crafted in a manner to exclude all Tesla vehicles. Tesla cars are 100% electric. Tesla should qualify more than any other vehicle, certainly more than hybrids. IRS is clearly playing politics. Please correct this extreme error. Thanks for your consideration. Concerned citizen, Kelly Foster Sent from my iPhone
Lonnie Tustison	1/4/2023 10:30	To whom it may concern, Please reconsider your pricing structure for the vehicles eligible for tax credit under the Inflation Reduction Act. I can't fathom how only a couple models of Tesla, the most American made vehicles, are not eligible for the tax credit. Yet, many of the vehicles that are eligible, are barely more efficient than standard internal combustion. Thank you, Lonnie Tustison
Michael Shrader	1/4/2023 10:34	How is it that THE ONLY AMERICAN ALL ELECTRIC CAR COMPANIES' (TESLA) CUSTOMERS do NOT qualify for a federal tax credit?

Name	DateTimeReceived	Body.TextBody
Chad	1/4/2023 10:36	I'm very disappointed the new EV tax credit does not include all EV's. Especially Tesla! Please re-consider the definitions / requirements as to include all Tesla vehicles. LT Chad Griffin USN Officer
Chris Marr	1/4/2023 10:36	Hello, Please reconsider your goalposts for offering an EV tax credit. The way things are written, it gives heavier, or less expensive vehicles an advantage. This thinking will undoubtedly cause manufacturers to produce heavier luxury automobiles for EV which really don't help the overall cause of offsetting carbon. All EV's should have a similar incentive. Take this one step further, Elon Musk now the darling of the right, has a potential to convince the rednecks of the world to buy an EV. When would that have ever happened? Give the rednecks an incentive to buy a Tesla and you've made a giant dent in your goal to convert gas to electric by 2030. The glass is half full as long as you leave water in it.
John Collins	1/4/2023 10:39	avg. What are you policy makers thinking? John Collins Concerned taxpayer. Petaluma CA
Amy Pate	1/4/2023 10:40	The only successful electric car manufacturer in the world and you exclude this company from tax credits and participation while citing climate change as a world emergency? Unbelievable and politically motivated. Consumers should receive a tax credit for the purchase of an electric vehicle that can operate for meaningful distances on electric power. I am a former, life long democrat and Tesla owner. I am disgusted with all of you and your fake support to combat climate change. Amy Pate
Jag E	1/4/2023 10:41	Tesla makes one of the best electric vehicles on the market, they should get the tax credit
William Vasseti	1/4/2023 10:46	It's insane that Tesla the most American fully electric car company which manufactures in the USA would not get the tax credit on ask their vehicles while partially electric or low range vehicles would. This is a tax credit with good intentions but badly implemented. The weight requirement is also silly.
JW	1/4/2023 10:51	To whom it may concern, ANY vehicle that is an electric vehicle by state registration standards, or standards that are uniform across ALL vehicles should either received the same tax credit, or a graduated tax credit based on fuel efficiency, and NOT based on make/manufacturer. To exclude Tesla or Ford, or any other manufacturer is a clear form of market tampering, and biased against those companies whose vehicles do not receive the tax credit. -Joseph Warnke CAUTION: this message may contain sensitive information. Do not disseminate, which includes forwarding the contents of this message, without the approval of the sender. If you are not the intended addressee or the person responsible for delivering it to the intended addressee, you may not copy or deliver it to anyone else or use it in any unauthorized manner. To do so is prohibited and may be unlawful. If you received this email in error, immediately notify the sender using the reply function on your email system.
Eric Broneer	1/4/2023 10:53	There is absolutely no way Tesla purchases should not qualify for a tax credit if your true goal is to get as many people as possible to drive electric vehicles. Leave all the union/nonunion political garbage out of the decision and do the right thing to save the planet! Regards, Eric Benson
JW	1/4/2023 10:53	To whom it may concern, ANY vehicle that is an electric vehicle by state registration standards, or standards that are uniform across ALL vehicles should either received the same tax credit, or a graduated tax credit based on fuel efficiency, and NOT based on make/manufacturer. To exclude Tesla or Ford, or any other manufacturer is a clear form of market tampering, and biased against those companies whose vehicles do not receive the tax credit. -Joseph Warnke CAUTION: this message may contain sensitive information. Do not disseminate, which includes forwarding the contents of this message, without the approval of the sender. If you are not the intended addressee or the person responsible for delivering it to the intended addressee, you may not copy or deliver it to anyone else or use it in any unauthorized manner. To do so is prohibited and may be unlawful. If you received this email in error, immediately notify the sender using the reply function on your email system.

Name	DateTimeReceived	Body.TextBody
Dan Muscatello	1/4/2023 10:55	To whomever runs the program for ev tax credits. I'm blown away as to why a jeep with a gas engine with only 20 mile electric range would get an ev tax credit but a fully electric Tesla will now. The lack of common sense policy loses the trust of American people. Use logic while creating these rules and please apply the tax credit to Tesla models. They are paving the way and our electric car industry would be 10 years behind without them. Sincerely, a tax payer in the United States who will not buy an electric car if the laws do not make common sense. There are hundreds of thousands, if not millions of other people that will not adopt these cars If the laws don't make sense Sent from my iPhone
Shane Szeszycki	1/4/2023 11:02	the most proven and safety tested EV cars on the road for over 10 years & have the most infrastructure for charging.. How does it make sense in a green initiative that you can get this credit for a V8 Hybrid Jeep that has 21 miles of EV range, but not a very efficient, safe & well tested American made Vehicle? There is no logic that doesn't point to ulterior motives that will benefit companies that import and export the majority of their services outside of the U.S.A. A completely successful American made company gets the least incentives and also wasn't even acknowledged by the country's leader at the White House EV events. Instead they told America GM is pioneering the EV's even though Tesla has been doing only EV's for over 10 years straight. Thank you for allowing me to comment on the matter.
C H	1/4/2023 11:05	In response to the list of vehicles that qualify for the IRA tax credit. This is clear corruption and favoritism to entrenched interests at the cost of tax payers. In an effort to switch to EVs, PHEV should receive zero tax credit as they are not a real solution to the problem of our need for foreign oil. Tesla, an American company, is continually ignored at best and purposely disadvantaged at worst by these entrenched interests (legacy auto, UAW, big oil, media) and tax payers are noticing and turning their backs on the establishments. To ensure that tax payers keep some level of confidence in their governments, correct the current rulings to see that PHEV receive no tax credit, and Tesla, again an American company that builds the cars in America that it sells in America, receives full tax credit for all its makes and models. Thank you for your time and consideration. Caleb Hall
ERIC CRESCENZE	1/4/2023 11:06	IRS, The IRA $7500 incentive to purchase electric vehicles should be geared towards the vehicles that truly utilize the most renewable resources available. Two vehicles that have been excluded from the 7500$ incentive uncle the Ford mache and the tesla model in the five seat configuration. These vehicles are fully electric and help will our country and citizens by promoting a renewable energy future. Additionally our country could achieve less dependence on foreign oil and the whims of OPEC. However, inefficient, heavy, poorly designed vehicle hybrids that get terrible gas mileage are qualifying the the 7500$ incentive. What exactly are we trying to achieve by leaving out two fully electric vehicles but including two vehicles with poor efficiency? At least give the consumer the choice between fully electric and a hybrid. Otherwise this appears to be a bailout to the automotive industry for failing to adapt to a changing market. Concerned taxpayer, Eric Crescenze
Critical Event	1/4/2023 11:06	The demand for Tesla cars is infinite, Tesla can not make them fast enough to fill demand. There is no need for a tax rebate on a Tesla and anyone attempting to extend this program to them should be investigated for ties to the company.
Rob Maigret	1/4/2023 11:12	With all due respect. I have to say that the selection of vehicles for Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42, is extremely confusing. Dare I say — highly suspect — how exactly these choices were made. As an owner of 3 Teslas, I can tell you that without Tesla's efforts there would be no current EV market. Rewarding auto manufacturers who are clearly acting as opportunists as well as non-domestic over domestic is wrong. Tesla's efforts have replaced ~1.3M ICE vehicles already, why are you punishing them? Instead of treating Tesla as the national treasure of innovation they are, choices made are clearly not being made based on merit, but on some unknown and dangerous backroom political dealings. This is not the way to move society forward. This is the way to hold it back. Innovation has to take priority over politics. Politics have caused far too much damage to this great country already. Please make this right. Thank you, Rob Maigret
Clayton Knapp	1/4/2023 11:12	credit. With a likely recession coming and essentially all other comparable cars INCLUDED in the tax credit, it doesn't make sense, nor is it fair to the consumer or Tesla car company for these cars to not be included. Tesla and the Model 3 & Y have done more to transition humanity over to sustainable energy, and excluding Tesla and their best selling cars would CERTAINLY slow the transfer to sustainable energy. Because Teslas are the best, safest, and most advanced cars on the market with the best charging network, the alternative to consumers is not other EVs but instead other ICE vehicles. I sincerely hope you reconsider. Thank you, Clayton T. Knapp Costa Mesa, CA

Name	DateTimeReceived	Body.TextBody
Tom Spencer	1/4/2023 11:14	How is possible that a hybrid Jeep averaging 20mpg gets a tax credit and no Tesla vehicle gets one? I don't think anything more needs to be said. <https://twitter.com/teslarati/status/1610380970217062400?s=46&t=23IbxbZS36C6Ypu624sIfA> IRS invites consumers to comment on EV tax credit qualifications https://t.co/uG9Uwgjdrw by @JohnnaCrider1 [twitter.2.ico]<https://twitter.com/teslarati/status/1610380970217062400?s=46&t=23IbxbZS36C6Ypu624sIfA> TESLARATI<https://twitter.com/teslarati/status/1610380970217062400?s=46&t=23IbxbZS36C6Ypu624sIfA> twitter.com<https://twitter.com/teslarati/status/1610380970217062400?s=46&t=23IbxbZS36C6Ypu624sIfA> Tom Spencer Sent from my iPhone
bailey norris	1/4/2023 11:15	Taking away tax credits for Tesla based off Elons Musks political views is disgraceful and unconstitutional. Abuse of power by the US government and the American people see this. Reinstate Tesla tax credit or take away all tax credits for ALL EV's. Sent from my iPhone
KELLI JOHNSON	1/4/2023 11:19	Union shops only please. No Tesla. Kelli Johnson Sent from my iPhone
Tricia Lefors	1/4/2023 11:24	A hybrid Jeep has a gas engine and gets 20 MPG and only gets 21 miles of electric range. Yet qualifies for a $7,500 EV Tax Credit. A 100% ELECTRIC Tesla gets 113 MPEe and has 330 miles of range. THE TESLA DOES NOT GET A $7,500 EV TAX CREDIT?? Why?? Please explain how this makes any sense?? This is appalling and it is extremely obvious that the US Government snubs Tesla every chance it gets. My question is WHY?? How on God's green earth is this "incentive" helping the cause?? It sure seems obvious to me and many others that the government only promotes companies who are union. Please provide an explanation as to how this is allowed and WHY?? Furthermore, WHY aren't ALL Teslas eligible for the tax credit? Please consider changing this very obviously biased tax incentive.
DEARIC PAYNE	1/4/2023 11:27	I'm very upset based on Bidens ideology on Tesla tax break when compared to other vehicles that have 1/3rd of electric miles overall compared to Tesla models. Isn't this a conflict of interest? IF, our government wants individuals to purchase electric vehicles, why don't they give tax breaks to all different electric vehicles. Biden has tax breaks for vehicles that take gas and electric, which isn't logical if our government wants to save oil and purchase electric cars. As our Company UNITED STATES INC., WHY do they cause havoc with certain companies while encouraging others? Sent from Samsung Galaxy smartphone. Get Outlook for Android<https://aka.ms/AAb9ysg>
Rahul Khanna	1/4/2023 11:27	I own 2 Teslas, and benefited from the federal tax credit before they expired in 2020. I don't think it's fair not to include any Tesla for EV credit since it was because of Tesla that Ford, GM, VW, and Hyundai even have any EV to offer. Until Tesla embarked on their planet-saving missing, the best we go were hybrids. (Sent from Apple Mail on iOS while on the go... please pardon my brevity and typos) Cordially, Rahul Khanna
jared scrafano	1/4/2023 11:33	Not to mention Tesla is an American company, and Stellantis is not. The logic behind who is eligible for the credit and who is not is absurd. I assume it has to do with weight, which combined with the 80k limit, is also absurd. Jared
James Watson	1/4/2023 11:41	If any vehicle should be subsidized, it would obviously be the Teslas. The government's treatment of Elon Musk and Tesla is abhorrent. We see you.
Garrett Green	1/4/2023 11:42	I am disgusted that you obviously intentionally designed the subsidies to disenfranchise Tesla and Tesla owners or would be owners. It is disgusting because you are attempting to artificially choose losers and winners, giving precedence to corrupt companies that harm the environment as opposed to the only major all electric car manufacturer. I would rather see zero subsidies than see you artificially take market share away from the only company that seems to take environmentalism and innovation seriously.

Name	DateTimeReceived	Body.TextBody
jimbutts	1/4/2023 11:46	To be clear, I do not own an EV but my next car will be a full EV, not a Hybrid. I can not understand the thinking in giving tax credits to any hybrid EV like the Jeep (21 miles of EV range) or any other hybrid car or truck. This looks like corruption in the IRS and our government. Cars like the Tesla EV's, the 3 and Y (300 mile EV range) should get the full credit, along with the Ford Mach-E and Chevy Bolt. Don't waste our money on Hybrids with very little ROI… We need another businessman to run for president, someone who doesn't get bought off by the oil companies and Unions. I served in the USMC to protect this country and it's a sad time to live in the USA right now. I was also a democrat most of my life, but I am ashamed to say that now. Corruption has taken over the party and what looks like the IRS now. Jim Butts SEMPER FI (but it's getting harder to say that anymore)
Riley Bolyos	1/4/2023 11:57	Please add Tesla and other full EVs to the tax credit. Also I believe the tax credit should be raised. To $15,000 I know it sounds crazy but this is the only way to make these vehicles affordable to the average American. -Riley B
Tim Holtzmann	1/4/2023 12:00	Please include Tesla models in the $7500 tax credit. It is the best and most sustainable version of an electric vehicle. It has the best dealer/factory support and charging infrastructure. It has the most American content and creates many jobs for Americans. To not include all of their passenger models is the wrong move for America. Thanks, Tim Holtzmann Missouri
JG Henry	1/4/2023 12:08	You clowns need to watch this video, it exposes you 100%. It is by someone much smarter than any of you. https://www.youtube.com/watch?v=wbX-RwHnF3M On Tue, Jan 3, 2023 at 8:07 PM JG Henry <jgreghenry@gmail.com<mailto:jgreghenry@gmail.com>> wrote: You need to stop screwing Tesla. We are wise to you and at some point you will be held accountable. What you are doing is illegal. You can't just make rules that fit your political agenda or that of the Democratic Party. We all know about the Democratic Party's relation to the UAW. Ford and GM are producing junk, at a very slow pace. This is not our future, taxpayers will be bailing them(GM) out again. They don't deserve the tax advantages that you are illegally assigning to them. You need to level the playing field, and make sure that Tesla, the best EV maker in the world, has equal opportunity. As it is, you are denying Tesla equal protection, what you are doing is unconstitutional. We will be watching you carefully, John G. Henry -- garamoud -- garamoud
Jim Gaither	1/4/2023 12:08	Why is Tesla excluded from the EV tax credit? That is totally unacceptable and smacks of political influence! Jim Gaither
Eric Ganz	1/4/2023 12:15	Please focus tax credit on full EV vehicles. Please fix tax credit to apply to more Tesla vehicles model 3 and Y. Thanks Eric ganz
Kiran Jonnavittula	1/4/2023 12:19	Hello IRA TEAM, Pls Fix the OMB Control No. 1545-2137 , to include TESLA VEHICLES, as an environmentalist , its not right to have tax incentives for GAS vehicles. We have the technology to finally combat CO2, & you guys do this!? Regards, Kiran Jonnavittula Technical Account Manager [Title: phone - Description: phone-icon] Mobile - +001 734 546 1909
Théo D.	1/4/2023 12:22	Comment on the EV tax credit: I support the IRS setting tighter (lower) MSRP limits on eligible EVs for tax credits. In fact I suggest lowering even more the MSRP even if it means less vehicles are eligible in the short term. In the medium term this will force EV makers out of the luxury cars market and into the main street market where we really need them: vehicles that are affordable to the masses. Tesla and other makers producing vehicles that are worth 2+ full years of the national gross median wage are useless to the energy transition, they're only marketing machines but make no differences, since the only difference that can be made is in the masses, the 90%+ masses, not the 10% masses. Please stand strong on your values to be targeting vehicles within a reasonable price range and do not give in to pressure from the media.

Name	DateTimeReceived	Body.TextBody
Kierre Reeg	1/4/2023 12:24	its hilarious how you guys totally SCREWED Tesla on the EV credit I wonder WHY you did it? Well lets think hard on this, remember when the IRS was weaponized against conservatives? I do. Now Elon goes and buys Twitter, and the powers that be in DC DONT LIKE THIS, and then the IRS magically makes a RULE excluding Tesla cars that are BETTER than other automakers cars..... hmmmmm why would the IRS do such a thing? Oh yeah, because the IRS has been weaponized in the past and is being weaponized now I'm glad you are doing it, I hope you weaponize yourselves more because it will just draw the attention of the american people right to the IRS and im sure we can find a bunch of things the IRS is doing that is questionable at best -- Kierre@gmail.com<mailto:Kierre@gmail.com>
Petar Blagojevic	1/4/2023 12:26	The current Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46 should be updated to reasonably and in good faith include all applicable Tesla Models as the current guidance seems to subjectively & arbitrarily exclude certain Tesla models which are best in class in terms of efficiency and emissions while all being built here in the USA unlike some of the inferior vehicles (higher emissions, less efficient & not built in the USA) being covered. Thank you in advance, Petar Blagojevic 3191 Prairie Ave., Miami Beach, FL 33140
David Nordy	1/4/2023 12:27	All Tesla electric vehicles should qualify for the $7,500 tax credit or any other tax credit given to purchase an EV. Tesla has proven its commitment to sustainable energy through its track record. Giving the credit based on MSRP gives an unfair advantage and encourages low quality electric vehicles by encouraging low quality parts and manufacturing. Americans are in need of assurances in the quality and reliability of electric vehicles and encouraging lower quality to meet an MSRP. Sent from my iPhone
Kevin Kelly	1/4/2023 12:31	Tax break is good, but you already save driving a Tesla if you own a Tesla you have enough money mid high income family house hold as is. If a tax break was for the company was discussed, I don't think that helps Teslas already strong company, though it's the right direction, for the earth (electric cars). People aren't masochist or sadist for driving gasoline engines. Just generationally misguided. Laws and policys are temporary to the current environment. This all effects a illusionary fiscal cliff. The lines of fiscal cliff are life and death and no one knows how to remain * positive* and balance and control tax breaks or government spending. The government spends twice as much as it makes in tax each year which is a good thing it validates humans need help and are not perfect and shows what they need help with. Basically the USA as a hole goes deeper into debt and more debt is worse and how long will it work? How long can the government support it's people?
Shidao Wang	1/4/2023 12:35	Dear IRS, I hope this email finds you well. My name is Shidao Wang and I am writing to express my disappointment with the exclusion of Tesla models from the 7500 tax credit. I have been considering purchasing a new electric vehicle for some time now and was excited to learn about the 7500 credit. However, I was disappointed to discover that Tesla models are not eligible for the credit. In my opinion, Tesla is a leader in the electric vehicle market and their exclusion from the credit seems counterproductive to the program's goal of promoting the adoption of electric vehicles. Many Tesla owners, myself included, have made the switch to electric vehicles specifically because of their superior range and performance compared to other models. It seems unfair that we are not able to take advantage of the credit that is intended to incentivize the purchase of electric vehicles. I would greatly appreciate it if you could provide me with more information or clarify the eligibility requirements for the 7500 credit, particularly with regard to the exclusion of Tesla models. Thank you in advance for your time and consideration. Sincerely, Shidao Wang
George Adamopoulos	1/4/2023 12:45	I think EV credit should be revised to include the larger Tesla models. Thank you and have a good day.
Edward Alemán	1/4/2023 12:46	To whom it may concern: This is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it is corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle automakers. This is a gross misuse of taxpayer dollars. Thank you, Edward

Name	DateTimeReceived	Body.TextBody
Aaron M	1/4/2023 12:47	Want EV Tax credits to be extended to Tesla. Thanks! Aaron
Aaron M	1/4/2023 12:47	Want EV Tax credits to be extended to Tesla. Thanks! Aaron
Patrick Manfredi	1/4/2023 12:55	Tesla should not qualify for any EV credits Thank you
Dan Troutt	1/4/2023 12:56	Hi Andres, I'm reading several articles detailing how some current Tesla models do not meet the criteria for the EV tax credit $7,500. This criteria needs to be reviewed and updated as I believe there should be no current production Tesla model that should not be available for the credit. I'm seeing examples of other makes/models that do pass the EV tax credit criteria like a Jeep model that gets 20 MPG and gets 20 miles of electric range. More details are available from Twitter user @farzyness. There seems to be a major mis-alignment between the criteria used to evaluate if a vehicle can get the EV tax credit, and the purpose that the EV tax credit is promoting. -- Thank you for your time, Dan Troutt
Joel Brock	1/4/2023 12:57	Hello, As written, this is terrible and does not put The People or The Environment first. Please ensure Teslas and Ford Mach E’s are included in this bill. Because it just makes sense!!!!!!!
J F	1/4/2023 12:57	Dear IRS, I as strongly as possible, request you add Tesla to the Electric vehicle tax credit, as they are without question the best electric vehicle, the best for the environment, and obviously best intended for even the name sake, electric vehicle tax credit..... I am dumbfounded that they could be removed from such credit. Please add them. Sincerely L John Fry 1808 Arlington Ave Torrance ca 90501
Kyle Williams	1/4/2023 12:59	OMB Control No. 1545-2137 You should not give any tax credits, and this is a horrible abuse of power. The example of the jeep with gas motor and tesla with electric is irrefutable evidence that this is wrong.
nick savignano	1/4/2023 13:04	I am sending this email to comment on the proposed Electric Vehicle Tax Credit Qualification. To put it bluntly, all Tesla models should be given high consideration for the tax credits. The fact that hybrid vehicles are being given not just consideration, but precedence over an electric vehicle, is abhorrent. It goes against the purpose, reasoning, and spirit of the Inflation Reduction Act (or at least it’s proposed amendments concerning Electric Vehicle adoption.) Seeing as Tesla vehicles are not only the most purchased EV, but that it looks to retain that position moving forward, it would be against all logic to bar their admittance; when the spirit of the bill is to increase EV adoption.
Tanner	1/4/2023 13:06	The American EV tax credit should include the most famous American EV. I got excited thinking I could just this for a Tesla but sadly the tax credit does not reflect American interests.
Martin	1/4/2023 13:06	This should count for all Tesla and Ford EVs, not for vehicles who use fossil fuels. Sent from my iPhone +47 911 32 961
Marco Polo	1/4/2023 13:08	I am in the 2023 market for an EV and would like to take advantage of some of the Tax credits. I notice that the largest American EV maker is grossly under represented in the 2023 tax credits. A free market should not favor one company over another nor should it put a company at a disadvantage. Current tax credits put Tesla at a competitive disadvantage and does not help the American people transition to the best product available to them. As an American trying to participate in a free market I ask that a new version be posted. VR

Name	DateTimeReceived	Body.TextBody
Benita Saatvedt	1/4/2023 13:09	Comment about EV Tax breaks: Please reconsider the vehicles that benefit from the EV tax credit qualifications from the Inflation Reduction Act. The EV tax credits should not be based on a politically-minded reward system available for a few select (unionized) companies. The incentives should be assigned apolitically and benefit consumers, not car companies. If you want consumers to move toward electric vehicles it should be a system that is fair and unbiased toward all income levels. EVs are often out of reach for most consumers, this means that those with high incomes are the winners of this currently unfair program. This is not balanced or practical. Looking back at the long history of tax qualifications for EVs it seems more consumers will rebel against a system that uses punishment versus reward. In Washington state they are using heavy-handed tactics instead of incentives to get consumers to move toward EVs. Due to this overtly aggressive and unfair practice more consumers will choose to stick with gas-powered vehicles versus hybrids or EVs. A gentler and fairer approach should be used, like tax credit qualifications, but the current approach is inherently flawed by political posturing. This political posturing includes not allowing Tesla to fully join the EV tax credit qualifications from the Inflation Reduction Act's. This seems discriminatory especially since Tesla is the vehicle that brought EVs to the masses. If I decide to purchase an EV in the future I will look at Teslas first. They have the longest track record of research and development. Excluding them from this program will keep me from investing in an EV in the near future. Benita Saatvedt 3652 Cedar Brook Drive
Ellen Incharge	1/4/2023 13:09	If the goal is to get away from the use of fossil fuel then why is a hybrid with only a 21 mile electric range given a $7,500 credit but not a 100% electric Tesla that has a 300 mile range? The oil industry and the fossil fuel based automotive manufacturers have many lobbyists. I prefer to think you are smart enough to know this will never achieve your climate change goals and that you are politically and then of course monetarily influenced to ignore the unnecessary use of fossil fuels. AND If I make too much money I don't qualify? The goal is to sell as many all- electric cars as possible. What are you thinking? Who are the politicians shaping your decisions and why do you let them? Sincerely, Ellen a model 3 owner x 4 years
length.05-slicks@icloud.com	1/4/2023 13:10	OMB Control No. 1545-2137<tel:1545-2137> Purchases of Tesla EV should all receive the tax credit. Vehicles that use fossil fuels should not.
teawa	1/4/2023 13:11	Good Evening! I believe all electrical vehicles should be entitled to a tax credits. Companies like tesla that exclusively make electric vehicles should be entitled to more credit than Hybrids but that's just my opinion Thanks, Tiwa Bakre
mccopeland69@yahoo.com	1/4/2023 13:16	Dear Andres Garcia, Please help make the clean energy transportation funds more fair and sensible. The allocated gov funds should encourage purchase and manufacturing of automobiles which align with the clean energy transition. I am specifically speaking of the weak hybrids which will qualify that do not have much EV capability and do not get very good fuel economy. In contrast the fully EV cars such as Tesla's should definitely qualify. This has a consequence now and in the future. The cars encourage will be on the road for years and decades to come. Thank you, MC
Eric Michel Yunis	1/4/2023 13:19	1- Guidelines: True EV or hybrid, should at least give you 60 miles on Battery electric power 2- Full EV should get higher Credit than hybrid 3- keep politic out of EV policies, not wise to go against Tesla the only AMERICAN USA Full EV company Regards Eric M. Yunis
John Lifrieri	1/4/2023 13:25	Hello there, I'm writing to make my point clear that Tesla (the most American car) absolutely needs to be included and should receive tax credits along with others as they are doing more than any other car maker for electrification and climate change. It is absurd that they are not treated with more respect - it makes me sick as an American citizen. Thank you, John
William L Friend	1/4/2023 13:27	range) do like the Jeep. Sent from my iPhone
Renato Farias	1/4/2023 13:29	You must include Tesla Model 3s and Ys, Hyundai and KIA EVs in the Tax Credit bill… It makes no sense to qualify hybrids and exclude 100% EV cars.
kyle spangenberg	1/4/2023 13:37	Dear sirs: If electric cars are better for the environment then this should be more important than a disagreement in politics. The Tesla model 3 is probably responsible for saving the most fuel since electric cars were introduced. This $7500 tax credit would make a true difference for us workers who would like to do the right thing Kyle Spangenberg

Name	DateTimeReceived	Body.TextBody
Dallas Jensen	1/4/2023 13:37	Dear IRS, I am writing to express my support for electric vehicles (EVs) and to request that Teslas be included in the EV tax credit program. There are several reasons why I believe Teslas should receive an EV credit. First and foremost, EVs are a much more environmentally friendly option compared to traditional gasoline-powered vehicles. They emit zero tailpipe emissions and significantly reduce greenhouse gas emissions, which is crucial in the fight against climate change. Additionally, EVs have significantly lower operating costs compared to gasoline-powered vehicles, due to their lower fuel costs and reduced maintenance requirements. This makes them an attractive option for consumers looking to save money on transportation expenses. Furthermore, the production of EVs generates less air pollution compared to the production of gasoline-powered vehicles. This not only benefits the environment, but also has public health benefits, as air pollution has been linked to a variety of negative health effects, including respiratory problems and heart disease. Overall, I believe that promoting the use of EVs through initiatives such as the EV tax credit program is crucial for the well-being of our planet and its inhabitants. Therefore, I strongly support the inclusion of Teslas in the EV tax credit program. Thank you for considering my request.
Preston Haener	1/4/2023 13:41	Why don’t Tesla’s qualify? Ford Hybrid qualifies and Tesla does not? I can go buy a ford hybrid (gets less than 50 electric miles) and runs on gasoline, and you will give me a 7500 tax credit. But give nothing for an all electric tesla? Do you understand how stupid that makes you all look? Sent from my iPhone
Meng Wan	1/4/2023 13:41	There are obviously claims out there that Jeep get EV credit but Tesla is not. What's the deal? need to see why? Thanks -Meng
RAHUL BHOSLE	1/4/2023 13:43	I think current allocation for EV credit is not appropriate. Credit is for making people to buy EVs instead of regular gas car. I credit should be given to any Car if they falls under EV category. Why to disqualify Mustangs and Tesla if they can encourage people to buy those car. My request to to treat everyone same and allow credit to all Car. Thanks Rahul B Sent from my iPhone
Sean Reifschneider	1/4/2023 13:56	I don't understand why the EV tax credit is limited to a specific number of produced vehicles, that seems counterintuitive. If the goal is to promote EV adoption, limiting them is only going to hurt. It seems especially damaging when the leading EVs are the most US-produced vehicles on the market. We are excluding US tax credits from the most US-oriented company. I hope that the tax credits get extended and can apply to Tesla. Note, I say this as someone who has already received a EV tax credit, has no immediate plan to purchase another EV, and isn't particularly a fan of Tesla right now, so I have no horse in this race. Sean
Sam Phares	1/4/2023 14:01	My name is Sam Phares and I'm a US citizen living in Minnesota. I'm writing you to express my concerns with the new EV tax credit specifically that I believe this is both a terrible incentive towards progress and also an attempted retaliation towards a particular company. Before I begin, I want to commend you on opening up this line of communication with consumers and would advocate strongly to have things like this more democratically determined vs. handled by some greased up staffers getting plush industry jobs after their "service". I firmly believe things like this are what give true public servants such a bad rap and disincentivizes good people from joining the government. Terrible incentive - If this act is meant to progress society towards a clearer future, I challenge why we are including hybrid vehicles at all. Hybrid technology has existed for quite some time and there has been purposeful deprioritization of the technology by big auto. I'm concerned that the inclusion of hybrids in this bill will incentivize auto companies to continue selling gas vehicles as the engines and engine infrastructure will continue to be used on these vehicles. I'm also FURIOUS that vehicles can be labeled as hybrids when in reality the amount of electric mileage is laughable (ex: the Jeep EX4 that has something like 20 electric mile range). If there was a realistic evaluation of the technologies available we should look to put higher incentives on pure EV's in order to drive manufacturers and consumers to this space which would help to smooth out the adoption curve. Consumers who still like the peace of mind of an ICE vehicle as a hybrid will be incentivized over a pure ICE vehicle and then even further incentivized to do the full shift to EV's. Attempted Retaliation - What frustrates me with this bill is that the seeming feature that determines if it qualifies is the ride height of the vehicle and suspension vs. actual performance towards a cleaner future. I feel that this bill actively punishes companies like Ford and Tesla who have taken huge strides towards clean vehicle offerings and is working against those investments made. The final point that frustrates me is that I feel my tax dollars are being used as a thinly veiled bail-out for players who are late to the game and will now shift to a hybrid model lineup when they could have done so previously.
Joseph Matthews	1/4/2023 14:06	Hello, I am writing as a concerned citizen and feel that Tesla has been wrongfully excluded from the EV tax credit. Tesla is the most American made car and has more EV range than most of the cars included in the EV tax credit. It is a damaging mistake and should be rectified immediately. Thank you for your time. Best,

Name	DateTimeReceived	Body.TextBody
Jordan Erdmann	1/4/2023 14:06	I am extremely upset to hear that tax credits will not be available on Tesla automobiles. This is unfair and feels like sour grapes or retaliation. Please reconsider. Thank you Sent from my iPhone
Robert	1/4/2023 14:21	Good day, We're watching the political wrangling. You want to include hybrids in the electric car category, but not Tesla. I don't know how it could be any more obvious that this is purely political. Hybrids are not electrical vehicles. They burn fossil fuels. Electrical vehicles don't have gas tanks. Again: Uses gas, not electric. Doesn't use gas, electric. I don't know why this is so hard to understand. Robert Laskey La Crosse, WI
Ken Chan	1/4/2023 14:22	You have vehicle that uses gasoline on the list but not every Tesla? That's called corruption.
Janice	1/4/2023 14:26	Why is the Tesla being excluded from the tax credit for evs? It's an ev, so it should be included.
dan shearholdt	1/4/2023 14:26	Hello There, I'm reaching out to question the lack of benefits for the Tesla's EVs. When reviewing; it doesn't feel fair does it? That's my comment. Thank you! Dan Shearholdt 189 Trenton St, Boston, MA 02128 https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses
Richard Valenti	1/4/2023 14:30	The credit for purchase of electric vehicles should NOT exclude Tesla and other manufacturers whose vehicles are far more efficient and environment friendly than the manufactures which you are allowing a deduction for. 73. Rick Valenti. KN4PWF
will dalby	1/4/2023 14:33	Hey there, Please include Tesla cars and trucks as an available tax credit. They have the best technology. Starlink is how I'm sending this email and the internet before Starlink was horrible here. This is just an example but they lead the pack in EV tech as well. Thanks, Will D Northern ID
Alexander Narret	1/4/2023 14:40	As well, please convey the following to the United States Armed Forces; bring this to the US Army, Navy, and/or Coast Guard directly: I have found out that the USA is currently involved with CyberWarfare against various entities, some located within the USA and some originating from China/Taiwan. The recent insurrection "attempt" was an actual coup of various parties manipulating things behind the scenes. Technology has been developed which can utilize Electric fields to activate neurons wirelessly from afar. With enough computational power to calculate & coordinaye these activations, it becomes possible to create coherent thoughts within humans. Such technology might have been involved or used on Secret Servicemembers to confuse or otherwise affect their decisionmaking. This is a matter of national security, inform the military immediately and have them investigate @Lagginator on Twitter, an account which has mentioned these weapons at times.
Jeff MacPherson	1/4/2023 14:41	To whom this may concern, I am not sure how the IRS can justify giving every other auto company an EV tax credit but not Tesla. This matter needs to be resolved as soon as possible. Respectfully Jeffrey MacPherson
Richard Valenti	1/4/2023 14:42	The credit for purchase of electric vehicles should NOT exclude Tesla and other manufacturers whose vehicles are far more efficient and environment friendly than the manufactures which you are allowing a deduction for. 73. Rick Valenti. KN4PWF

Name	DateTimeReceived	Body.TextBody
Stephen Carlon	1/4/2023 14:45	Please bring the $7500 EV tax credit to all Tesla vehicles. Sincerely, Stephen Carlon -- Stephen Carlon 763-898-7200 pianotuningmn.com<http://pianotuningmn.com>
Matt Mohr	1/4/2023 14:46	I believe you are probably receiving many emails like mine so I'll be brief. My understanding is US tax code is used to incentivize people/companies to behave/invest/produce products in a certain way that benefits our country. In the current form the IRA is leaving out vehicles from Tesla, who is by far building EVs the fastest among US manufacturers. Additionally, there are many gas combustion vehicles that are getting this credit. Kindly requesting that the appropriate folks re-evaluate which cars qualify for the credit. Thank you for considering. Matt Mohr
lloyd m	1/4/2023 14:46	The IRS should allow all American made electric cars to receive the$7500 tax credit if they really want us to drive electric. I bought a Tesla last year and it didn't qualify for any credits at all. I was very unhappy about that. Please consider what you want to achieve and if the government wants us to drive electric then it must incentivize is with these rebates. It doesn't need to be as complicated as they made it. There is a simple solution. American made gets more credit, foreign made gets less. LM
Michael Porter	1/4/2023 14:50	environmentally friendly. The fact that there are many Tesla vehicles not qualifying while some of these GM brands and other cars that are not nearly as fuel efficient, makes ABSOLUTELY no sense. Once again, this seems to be a case of lobbying and political power, vs doing what is logical and fair. Thanks Michael
Jim Willeke	1/4/2023 14:54	Seems the IRS should follow the same guidelines as the EPA and or NHTSA in its determining which cars are eligible. At a minimum, the process for decisions on such vehicles should be transparent and be an exact science. NHTSA categorized Tesla Model X & Y as MPV Multi-Purpose Vehicle and S & 3 as PC Passenger Car. In a separate document, NHTSA says "Sport utility vehicles clearly meet the MPV definition." https://www.nhtsa.gov/sites/nhtsa.gov/files/2022-12/MY2023-AALA-Alphabetical-11-30-22_1.pdf -- -jim Jim Willeke
Brianpshea	1/4/2023 14:59	i would like to take the tax credit for my 2022 Tesla. What do i need to do? Thankyou, Brian Sent from my iPhone
Bradley Maskell	1/4/2023 15:01	Dear IRS, I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified, specifically the classification of the Tesla Model 3. I want to encourage all Americans to drive American made EVs, not just from companies who have labor unions which are not appropriate for start up
Dan Sullivan	1/4/2023 15:04	Treat tesla fair! Dan Sullivan
Calwarr	1/4/2023 15:08	IRS, Please stop putting politics ahead of humanity. There is no company doing more in multiple vectors to accelerate the advent of sustainable energy than Tesla. By discouraging the purchase of a Tesla over hybrid vehicles you are complicit in hindering the limiting of climate change, and encouraging the adoption of fully electric transportation. Progress above politics. Give families who care about climate change and sustainable energy the credit on ALL Tesla EVs immediately. Be on the right side of history. Shawn K Pace CW2, FA
Charles Galpin	1/4/2023 15:08	BEV over hybrids, as well as made in America. No company and products apply more than those by Tesla, but this credit seems to try its hardest to exclude them. -- charles

Name	DateTimeReceived	Body.TextBody
Bidendu Banerjee	1/4/2023 15:14	which car model make and year can avail the credit. (2) Tesla is the only company who IMO is serious about non-gas powered vehicle. For everyone else it is a side business which has become an urgency because of the potential threats to long term survival. It would be an extreme irony if tesla vehicles do not qualify for the credits. (3) The 2 price points $55K and $80K seem to be arbitrary. If income is a factor, why are there 2 price points of vehicle as an additional factor? Is it the intention of govt to ensure that companies do not overprice their vehicles taking advantage of the tax credit? Every parameter of the law needs to be justified and explained by the govt- because currently this seems arbitrary. -- Bidendu Banerjee 2801 Kelvin Ave, Unit 222, Irvine, CA 92614 | Cell:630-310-1006 | Home:630-780-2180 | Email:bidendu@gmail.com<mailto:Email:bidendu@gmail.com>
Hannah Pea	1/4/2023 15:20	There's not enough research yet to verify the sustainability of a national market for electric vehicles within the cultural/economic climate of the near future. The government's promotion of such is nothing more than a pink, Hello Kitty bandaid on a wound hemorrhaging fossil fuels. It seems to make more sense for any "excess" funding to be directed toward the aformentioned research / infrastructure required to sustain such a drastic shift in direction, instead of buying Moet for those looking to exploit loopholes while flying on private jets powered by...fossil fuels. The IRS has more important things to do than play sales rep for Tesla & Friends.
Kunal Pole	1/4/2023 15:22	Respected Andres Garcia, This is regarding "Qualified Plug-in Electric Vehicle Credit OMB Control No. 1545-2137". It is very difficult to understand that a policy created to accelerate USA towards using more cleaner and sustainable energy is prioritizing oil burning vehicles over full electric vehicles. The is fundamentally wrong and undermines the seriousness of this government towards their stated objectives. The policy seemed to be favoring ICE car manufacturers who can simply add motor and battery kit costing less than $2000 to make it plug-in hybrid with miniscule eMPG advantage. The vehicle credit is highly desirable for Full BEV's as the battery cost is still higher portion of the car making it out of reach for most consumers. I would sincerely request you to consider Full BEV's such as Tesla and others under this policy and help accelerate adoption of BEV and reduce dependance on Oil. Kunal Pole Sunnyvale, CA Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Connie Kersten	1/4/2023 15:27	ALL electric vehicles should qualify. Why leave out a Tesla. Not logical. Shows bias. Please make the decision logical and not based on politics. Thank you, Connie Kersten 2450 W Pecos Rd APT 1161 Chandler, AZ 85224 480-586-6365
Rick Steinberg	1/4/2023 15:29	Not fair to Tesla and taxpayers. Ricky Steinberg
Deric Payne	1/4/2023 15:35	The discretion in applying the EV tax credit to vehicles such as the Jeep "Hybrid" that has a 21 mile electric range and excluding fully electric vehicles such as Tesla is a disgrace. Tesla cars are the most American-made vehicles on the road and should be given the same opportunity as the legacy auto makers. Don't discount fully electric vehicles that may have had their credit numbers capped. I know this email will get lost and probably never read, but I felt compelled to weigh in. Thank you, Deric Payne
Shawn J Lim	1/4/2023 15:35	1) Tesla Model 3 and Y, standard and long range vehicles should qualify for the full tax rebate. There is no reason why the most American-made AND safest electric vehicles should be excluded. 2) hybrid and PHEV vehicles should not qualify for the full rebate. Maybe $2,000 would be appropriate if assembled in the USA. Shawn Lim 512.922.6262 Sent from my iPhone
Bart Whiteley	1/4/2023 15:41	Please extend EV tax credits to all Tesla models. Please also make them retroactive for new Tesla vehicles obtained in 2022.

Name	DateTimeReceived	Body.TextBody
Matthew Baumann	1/4/2023 15:42	To whom it may concern, In regards to the new IRA tax credits for electric vehicles, I feel that only 100% BEV should qualify. No hybrids. Tesla is the most American made automaker and they are being snubbed, but so is Ford and their MachE. The new guidelines for which vehicles qualify is embarrassing and to whoever came up with it, we are grateful that our concerns are being heard and thank you for asking what we feel should qualify. Matthew Baumann 970-219-6271
chris cheah	1/4/2023 15:47	EV company! You should all resign!
Andrew Newland	1/4/2023 15:57	Why is the Tesla Y 5 seater not eligible? Please reconsider, this makes no sense. Sent from my iPhone
Kevin K	1/4/2023 15:59	Hello Andres, All sensible people know it's wrong to exclude people buying Tesla's from the Electric Vehicle tax credits. There are hybrid vehicles that still use gas that do not receive tax credits. The exclusion is wrong, and it's bad politics. This type of behavior adds to people's suspicions of corrupt politicians, and does not help people to trust or believe government officials. There is no need for the exclusion. The consumer, the U.S., and the earth is better off for people buying ev's regardless. Please do the right thing.
X	1/4/2023 16:03	hypocrisy. This is a clearly partisan political move designed to harm one prominent rocket man with reckless disregard for American consumers and the environment.
Yarib Cuebas	1/4/2023 16:04	To whom it may concern, Tesla should be included in the tax credit. It is a Pioneer in EV and has the best tech with the highest margins. As a country we should be pushing this American company forward. Or at least give them the same considerations as all other major car manufacturers like GM and Ford. Warm Regards, -- Yarib Cuebas [https://ci3.googleusercontent.com/mail-sig/AIorK4wlz86z53f3lJ-lBpTe5kRrpORdNYR0o-vj2vMDx4AKp6su1n2EBGZ02zST6Kn4upq-QwKmN7Y] C: (954) 849-5993 W: (954) 714-5100
Kevin Weber	1/4/2023 16:11	I am writing to express my opposition to changing the rules for Tesla. This would be totally unfair.
Cris Paulsen	1/4/2023 16:24	Tesla needs to receive the same tax credit to buyers as all the other electric vehicles do. A tax credit of $7,500 needs to be applied, as you know Tesla is purchased more and more reliable than every other EV. All you have to do is look at all the reviews and tests on all EVs, Tesla always comes out on top. Quicker charge, further travel on a charge, easy to use and greatest of all self driving. Sincerely, Cris Paulsen
Javid Hosseini	1/4/2023 16:37	I am an owner of a 2022 Tesla model 3. My car is a very environmentally friendly EV and it's not fair to not include it in the $7500 tax credit. My car has a 113 MPge with 270 miles of range and does not qualify for the credit. and a Jeep that my friend has is a hybrid with just 20 miles of range and 21 Mpg which practically means it's gonna consume a lot of gas and it can get the tax credit. It does not make sense. Please include Tesla model 3 model 2022 as well. You just added model 2023 and I am already at a loss despite investing in an environmentally friendly car. Thanks
Douglas Richardson	1/4/2023 16:45	Hello, I am writing to voice my disagreement with present EV tax credit program. The limitation on which Tesla brand vehicles qualify does not follow any reasoning when compared to other manufacturers vehicles on the list. Please revise the parameters or apply them equally, the government should not discriminate, not even against private companies. Thank you. Doug
Jeff Legato	1/4/2023 16:49	ALL Electric cars like Tesla and Aptera should get a tax credit. Jeff Legato 1682 Devaul Ranch Dr, San Luis Obispo, CA 93405 805-235-5612

Name	DateTimeReceived	Body.TextBody
Steven Craig Johnson	1/4/2023 16:53	Are all 100% EV vehicles eligible for the EV tax credit? Is the tax credit prorated based on the EV range? For example, a Chrysler Pacifica Plug-in hybrid gets 32 miles of all-electric range whereas the Mustang Mach-E and Tesla both get around 250 miles of all-electric range. Will the all-electric vehicles get more of a credit than the lower range electric / gas hybrid vehicles? Also, the price caps of $55,000 and $80,000 seems arbitrarily low when considering inflation and the cost of EV vehicles. Thanks, Craig Johnson SCraig.Johnson@gmail.com
vishy	1/4/2023 16:53	Hi, Not sure why you're doing what you're doing but Tesla needs to get that rebate. It's a fully electric car and I want to buy one.😡
Matthew Senft	1/4/2023 16:55	All the Tesla model cars should qualify for the Qualified Plug-in Electric Drive Motor Vehicle Credit. https://www.notateslaapp.com/news/1130/tesla-s-dilbert-cartoon-moment-penalized-for-being-too-efficient
Midhun Sai gaddipati	1/4/2023 16:55	Hi Andres Garcia, I'm a tesla owner and EV supporter. Though I appreciate the government taking steps to support the electrification of the cars for better environment, not supporting the tesla customers is highly disappointing. We should not forget that the initiatives that Tesla took which changed the entire automotive industry. Please help people who are taking great risks to achieve better society. I really hope that the government will come forward with better policies on this matter.
Kenny Vaes	1/4/2023 16:55	Please review your decision to exclude certain tesla and mustang models for the tax EV credit despite including some Plug in hybrids with fossil fuels - this can't be right. Best, Kenny -- Kenny Vaes Tel: +31 (0) 6 13 12 75 70
Jane Rembecki	1/4/2023 17:00	Dear Andres Garcia, The IRS of course wants to maintain its strictly apolitical position. By not including Tesla EV's in a "Qualified Commercial Clean Vehicle Credit" when Tesla meets and then surpasses every metric, might give the public reason to believe the IRS is politically biased. Another three letter agency with bad optics is not what our great nation needs. Sincerely, Jane Rembecki
mark zhang	1/4/2023 17:13	Are you guys joking when EV credit goes to hybrid with a gasoline engine??? No 100% EV cars like Tesla??? "Never underestimate the power of common sense". You can do it government!!! Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
jeanne piccione	1/4/2023 17:13	Please include Tesla models. They are the only brand we trust for EV. Get Outlook for Android<https://aka.ms/AAb9ysg>
Ryan Darvish	1/4/2023 17:17	Please include all tesla and ford vehicles in your EV rebates. The categories and methods used to qualify for tax credits do not seem to make sense. Thank you -- Ryan
Jeffrey Rogers	1/4/2023 17:24	I am writing in support of including ALL fully electric vehicles (cars and trucks) in the $7,500 EV purchase incentive. This would clearly include Tesla who has been a proven leader in maturing the EV market. While one could argue that someone who can afford a $100,000 (approximately) vehicle doesn't need the tax credit, this purchasing segment will help build demand which will increase production and bring the purchase price down. Thank you for your consideration. -- Jeff Rogers (301) 346-9095

Name	DateTimeReceived	Body.TextBody
Michael Dimitrov	1/4/2023 17:26	Hi, PLEASE REINSTATE TAX CREDIT TO TESLA VEHICLES, WE HAVE TO SAVE THE ENVIRONMENT NOT USE IT AS A WAY TO LINE DONORS POCKETS Michael
Greco Garcia (info)	1/4/2023 17:28	Pleas include Tesla in the tax deduction bill
Bruce Weininger	1/4/2023 17:31	environmentally friendly. And you wonder why people are disillusioned with our government's ability to solve problems. Bruce Weininger 13316 Slalom Run Way Kamas UT 84036 This message is intended only for the addressee. Please notify the sender by e-mail if you are not the intended recipient. If you are not the intended recipient, you may not copy, disclose, or distribute this message or its contents to any other person. Kovitz Investment Group (KIG) does not accept time sensitive messages or orders to purchase or sell securities via e-mail. KIG reserves the right to monitor and review the content of all messages sent to or from this e-mail address.
SCB	1/4/2023 17:36	All Teslas should be included in the full $7,500 EV credit.
fongja@gmail.com	1/4/2023 17:39	$7,500 credit for all purchased MY2023 and newer Teslas going forward.
Lesley Hatch	1/4/2023 17:40	I'd like to Comment on the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. The incentives for purchasing EV cars have been primarily supply side based as they are designed to incentivize manufacturers and expire once a car has been on the market. But changing the actual consumer's purchases from gas to electric requires deep incentives that benefit everyone, and how long the car has been on the market as well as its price tag should be irrelevant. Both rich and poor need to change to EV: the poor/middle class can't afford them, the rich can but without incentives why buy a Tesla when you can buy a BMW or Merc? Further, if the cars on the market are not appealing to someone able to afford a luxury car and they are not incentivized to buy the lux EV over the gas model, then the sale will go to the gas models as they are both cheaper and available at deeper discounts. Really, is the point to change all of our purchases to EVs or to get more manufacturers to make EVs that don't sell after the rebate ends?? Thank you, Lesley Hatch
Tyler Traasdahl	1/4/2023 17:55	Tesla should be included in the tax incentive program. Thank you,.
Tyler Willer	1/4/2023 17:57	About a year ago I set out after buying my home to install solar panels. After we had them I have been interested in Tesla after researching all the electric cars out there. I got a Model 3 Long Range in July. I have since driven 9,000 miles. I have never once used a super charger, or any amount of gasoline. I have loved every time I get to drive it. What I cannot get over is how whoever is reading this thinks that my model 3 should not qualify for ev tax credits but a bunch of hybrid cars should..... what lobbyist owns your mind. You are full of it and you know this is bs... I fully u derstand I have no horse in this race that I will not receive any discount on what I already own. But whhhhy encourage gas hybrid cars!!!! Ya know what runs a hybrid??? GAS. Your making a really complicated gas car that's it still gas and you know it. Meanwhile hindering market mover tesla that clearly is making superior cars. I can go 3.5 0-60 in my car and go as fast I want and never use GAS!!!! And yet you want to offer $7,500 to a bunch of slow moving HYBRIDS?!?!? Tell me my government is corrupt without telling me it's corrupt.... like what lol Voting for hybrids to get discounts over fully EV cars is a scam and any politician voting for that is corrupt and should go kick rocks in the prison yard. If I am wrong I dare someone to offer a valid argument that I can agree to disagree with. I do not believe it can be done just simply corruption at its finest. Either give evs the money or no money at all. I am perfectly happy I did not receive ev credit on my purchase.
Zhihua (Dennis) Jiang	1/4/2023 17:57	ONLY vehicle that gets 113 MPEe and 330 miles of range? https://twitter.com/farzyness/status/1609651117356351488?ref_src=twsrc%5Etfw%7Ctwcamp%5Etweetembed%7Ctwterm%5E1610311411137384449%7Ctwgr%5Ea71c705d63d2047a63dcdd70720d301b2901a247%7Ctwcon%5Es2_&ref_url=https%3A%2F%2Fwww.teslarati.com%2Firs-invites-consumers-to-comment-on-ev-tax-credit-qualifications%2F
Shourya Jain	1/4/2023 17:59	Tesla vehicles should not be allowed the $7500 EV Tax credit. When Tesla advertised its vehicle on order page, it included $7500 as a discount on the vehicle implying that the discount is already factored in the price, you just have to claim it. With prices so high for the Tesla vehicles, in reality how many people can afford Teslas? Not average American. It's better to allow tax credits on hybrids and Nissan/Ford/Chevy EVs than a luxury branded EV intended for upper middle class to high class citizens. In a country of 300 million+ people, Tesla only sold under 450K vehicles. How's that benefiting the environment and the economy. Some of those vehicles are being manufactured in China, those jobs are given to people abroad, not the US citizens. Giving tax credit to Tesla vehicles not only hurts taxpayers, but also hurts environment, economy, and burdens regular average Americans who can't afford a brand new vehicle let alone a Tesla EV.
Robert FC	1/4/2023 18:05	engine vehicles. Offer the rebate across the board for all fully electric vehicles (including Tesla…) or do not offer the rebate at all. Furthermore, exclusion of Tesla from participation is an ongoing pattern that reflects poorly on admin's commitment to EV transition, and antithetical to the spirit of the rebate itself. Robert Coffey Washington, DC

Name	DateTimeReceived	Body.TextBody
David Lewis, PhD.	1/4/2023 18:18	[https://tr.cloudmagic.com/h/v6/emailtag/tag/2.0/1672874267/88c7d541be569a4b9bd3b0407abe3a76/1/a0abee2c6364a5783e80ca1d5e239746/2e8ce62dad41d484aa37f18085f0d587/2956a341c6b1c71a9655ca1e9760a8f5/newton.gif] I want to buy a Tesla and get the credit you offer other EV purchases that are not as good for the environment. Definitely shows the political bias that exists. Sent from my iPhone David C. Lewis, Ph.D. "You are who you choose to be." - Logan Lewis Phone: 404-747-4711<tel:4047474711>
Sheakh Kabir	1/4/2023 18:19	I would like to voice my opinion that it is ridiculous that the purchase of certain all electric vehicles like the Tesla Model 3 will not earn the owner a tax credit, while other gas and hybrid powered vehicles are included in that list of tax credit eligible cars. I recently purchased a new Tesla Model 3 right before the start of the new year, but I'm told that I will not qualify for a tax credit under the current guidelines. This is unfortunate because I switched over to an electric vehicle not only to switch to a more sustainable form of transportation, but also because I was under the impression that I would be eligible for some tax credit incentive. I hope they can please change the guidelines to cover a broader range of electric vehicles in the coming months. Thank you for your time and consideration.
Ali Alobaidi	1/4/2023 18:27	All EV cars should get tax incentive of 7500 specially Tesla as they are ahead of the EV car market Sent from my iPhone
Joe Brady	1/4/2023 18:30	Sent from my Not including Tesla for a full 7500 rebate makes our government look like damn fools. You are all so pathetically embarrassing. It's all politics all the time. It is NEVER do the right thing
bbockwoldt@comcast.net	1/4/2023 18:36	I would like to encourage you to change the EV list of incentives to include all Tesla automobiles and to remove incentives for hybrid vehicles that do not meet as least the California State MPG thresholds. It is unfair and backwards-looking to support inferior products through government legislation and stand in the way of true American innovation. The electric vehicle industry would still be in a nascent state were it not for Tesla's development and production efforts. If they are making their IP available to the industry to advance it for the benefit of all consumers, you should consider including all of their vehicles on your list for EV tax credits. I don't own a Tesla and have no immediate plans to buy one, and I still believe this is the right thing to do and sets an important precedent of aligning incentives with true progress in reducing our emissions footprint in this county. All companies producing full EV vehicles should qualify for some level of subsidy – again based on the aggregate positive impact. And on top of this, Tesla's vehicles are likely to lead us in the direction of full autonomous driving which could have significant implications for efficiency and safety. Happy Holidays. Regards, Bill Bockwoldt
Radu Rosu	1/4/2023 18:56	Hello - Just adding my support for tesla to receive the 7500USD credit for all their cars. Best, Radu Rosu
jesseharrison816@yahoo.com	1/4/2023 18:58	To whom it may concern- it's an absolute joke that the irs doesn't give tax incentives to people who buy a Tesla! Why am I punished for making a decision to go "green" while a jeep that gets 21 miles on electric receives a tax credit. How will this country ever go green when the incentives are a joke. Sent from my iPhone
Jose Ramos	1/4/2023 18:58	Hi I'm writing to say Tesla's should NOT receive any tax benefits or tax breaks on their cars. They have a large charging network that should be accessible to CCS chargers. Their Super Chargers don't current support any other car. It's built on government subsidies. They should be forced to open their network to CCS cars before receiving any handouts from the government.
Andrew Ehlers	1/4/2023 18:58	I would like to reach out and comment on the qualifications that have been implemented regarding the EV tax credit incentive. It has been obvious for quite some time that there has been an upper hand given to legacy automakers although they are clearly not leading the transition to sustainable energy. I will be upfront and say that I am very bias toward Tesla, reason being that they have had the biggest impact on this transition by FAR, put out some of the most consumer friendly EV's on the market, and have made huge successes in the technology needed to make this a global transition. With that being said, the weight rating for the tax credit should be revoked as a vehicle with a 5 star safety rating but weighs LESS than others will have better efficiency than one the weighs more. Also, I feel that the price maximum should be raised to account for some of the most popular EVs on the market. With these thoughts in mind, I hope you reconsider the qualifications pertaining to the EV tax credit. Sincerely,
Jerry Jean Pierre	1/4/2023 19:07	Tesla vehicles should receive $7,500 tax credit. If hybrid cars can get the tax credit, then vehicles that are 100% electric should receive it. It should be fair Regards Jerry Jean Pierre

Name	DateTimeReceived	Body.TextBody
Miles Waterhouse	1/4/2023 19:09	Dear Sir/Madam, I am emailing to comment on the fact that pure EVs such as Teslas and others are being denied tax credit incentives that are, instead, granted to much less efficient and polluting hybrid EVs. If the purpose of the EV tax credits is to encourage purchase of more efficient vehicles that pollute less, this preferential treatment of less efficient vehicles is obviously perverse and makes a mockery of the reason for the existence of EV tax credits. Please consider instead awarding available credits to the most efficient vehicles first, and then incentivize less efficient EVs, to a lesser degree, on a sliding scale from maximum credit to none according to maximum efficiency to least respectively. There is dire need for simple logic to be applied to fix this irrational situation. Faithfully Yours, Miles Waterhouse Sent from my iPhone
Marc Cagulangan	1/4/2023 19:16	Biased and corrupt EV tax credit! Makes no sense to not include "💯 electric vehicle" (Tesla) in this policy credit! Amend the control!
Jake Boegel	1/4/2023 19:18	Hello, I am writing to inquire about a tax credit for all electric Tesla vehicles. If I'm gonna buy an electric vehicle, it will be a Tesla. If the government is truly committed to getting more electric vehicles on the road, and helping to reduce pollution, then every electric vehicle deserves a tax credit. Thanks, Jake Boegel Territory Manager c: 7632270038 Jake.boegel@bd.com bd.com<http://www.bd.com/> Customer Care 1.844.8.BD.LIFE (844-823-5433) Visit the new BD Customer Care
Nathan Packard	1/4/2023 19:35	To whom it may concern: I am writing to argue that Tesla should receive the same electric vehicle tax benefits as other companies. As you may know, electric vehicles (EVs) have numerous benefits over traditional gasoline-powered vehicles, including reduced carbon emissions and lower operating costs. Encouraging the adoption of EVs is therefore a key part of the government's efforts to promote clean energy and combat climate change. However, in order for EVs to truly become mainstream, it is important that they be competitively priced with traditional gasoline-powered vehicles. One way to achieve this is by providing tax incentives for EV purchases. Many other companies already benefit from such incentives, and it is only fair that Tesla, as a leading manufacturer of EVs, should be eligible for the same benefits. In addition, Tesla has made significant contributions to the EV market and has helped to accelerate the adoption of clean energy technologies. Providing the company with the same tax benefits as its competitors would help to level the playing field and allow Tesla to continue innovating and driving progress in the clean energy sector. I urge the government to consider extending the electric vehicle tax benefits to Tesla and other companies that are committed to producing and promoting clean energy technologies. This would not only be fair and equitable, but it would also align with the government's own goals and help to accelerate the transition to a more sustainable future. Sincerely,
Mark Donaldson	1/4/2023 19:38	Please fix the credit system and allow Tesla to qualify. It is one of the greatest American success stories and should be supported. Sincerely Mark Donaldson Sent from my iPhone
Richard Gurtatowski	1/4/2023 19:45	https://8billiontrees.com/carbon-offsets-credits/cars/tesla/ I disagree with giving Tesla cars a tax credit when more often than not, they leave a bigger carbon footprint than gas cars. the only cars that should be getting such credits are hybrids (like the Toyota Prius) tesla needs better disclosure on the environment impacts they have and even when it comes to plants in other countries that have low water source: https://www.npr.org/2022/11/03/1131695382/tesla-ev-electric-vehicles-europe-germany-drought-climate-change-factory so in short tesla owners should be taxed extra for the extra carbon footprint they leave till the tesla car company can show more disclosures and a true reduction of a carbon footprint since the manufacturing process and the low power efficiency leaves a large one

Name	DateTimeReceived	Body.TextBody
Natasha Collins	1/4/2023 19:45	To whine it may concern; Please reconsider the requirements for the EV tax credit especially regarding Tesla vehicles. Thank you for the ability to provide input. Sincerely, Natasha Sent from my iPhone
Neil Erickson	1/4/2023 19:51	To whom this may concern, The current plug-in electric vehicle credit rules seem to be out of touch with what is happening in the market. There are great options available for consumers that are highly efficient, reliable and built on modern technology that are currently not covered under this credit. This includes vehicles like the Tesla models. While alternative options that are less efficient and more environmentally harmful are covered under the credit rules. A notable difference in companies whose vehicles are covered is they are traditional / legacy auto companies while those that are not covered seem to be newer (yet faster growing) auto corporations. I hope this is just a coincidence. This should be based on environmental efficiency and addition of new technologies and techniques to ultimately drive innovations and growth in the sector while also enticing consumers into trying the new options out. Please do consider opening up the credit to those cars that are actually most efficient. Neil Erickson
Greg Bernardo	1/4/2023 19:51	The EV rebate should be weighted to vehicles that are primarily electric. Promoting hybrids that are primarily internal combustion does not dramaticly reduce our dependence on fossil fuels or reduce pollution. If there is to be a modifier for supporting US economy, then it should actually support the US economy. Give the largest rebate to the purchase of a vehicle from a US company with the greatest number of US sourced parts installed by the greatest number of US workers. The current rebate is a disgusting political tool. I bought a US made Tesla when there were no rebates. Sincerely, Greg Bernardo
Michael Walker	1/4/2023 19:55	Hey there, my wife and I are interested in purchasing an electric vehicle for the first time, and I was disappointed when I learned that the Tesla we were hoping to get is unqualified for EV credit. I was shocked to learn that other “hybrid” vehicles are eligible for the $7500 EV credit despite being primarily a gas engine and being much worse for the environment. What is happening here? Can we please create an EV credit incentive that includes Tesla towards long term sustainability for our planet? Thank you,
Douglas Rasch	1/4/2023 20:06	Please add fully electronic cars, like Teslas, to the qualified plug-in electric drive motor vehicle credit. The current allowances make little sense. -- Douglas Rasch (714) 397-5814
Zulquernain, Hamza	1/4/2023 20:13	Why doesn’t Tesla have EV credits? If anything they should get twice as much EV credits (15,000) per vehicle. It’s ridiculous they don’t qualify for the credits. It’s like the guidelines were created to purposely exclude Tesla. Please fix this oversight. Tesla buyers should not be penalized for Tesla making a more efficient American made vehicles and this administrations dislike of Tesla. Sincerely, A concerned citizen
Joe Tonna	1/4/2023 20:21	Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Dear Andres Garcia, As a taxpayer who is deeply interested in having a sustainable future and then having continued leader ship of the United States internationally I welcome the tax credit for electric vehicles that is being offered. I will say I am highly disappointed and confused by the wording of the law, in which gas powered vehicles that get 20 miles to the gallon, such as the hybrid Jeep, are given a $7500 tax credit, but fully electric battery vehicles such as Tesla are not given this full tax credit despite being fully electric and more efficient, and fully produced in the United States. I wish to express my appreciation of the tax credit and my profound dismay at the apparent inequality with which it has been distributed across car manufacturers, which seems to inappropriately disincentivize American made products (Tesla) and fully electric vehicles in favor of other vehicles that are neither of these. Sincerely Joe Tonna

Name	DateTimeReceived	Body.TextBody
Misty Noland	1/4/2023 20:25	To whom it may concern..... I want to say I think what the Biden administration is doing is great and I know that you can't make everyone happy, however I feel as though I have completely been excluded from this great tax credit. I purchased a Tesla model 3 in late Nov. of 2022. I meet all the qualifications and my Tesla was made in the USA but since I purchased in Nov. and not a few weeks later I will not be receiving the tax credit. I am a single mom who pays all my taxes, have never been late, and I feel like I am being punished bc the guidelines on the tax credits were all over the place. I desperately needed a car and could no longer wait, but would have if I would have been certain that if those 6 weeks made a difference. To whomever reads this I know the 7,500 tax credit might not seem like a lot (or maybe it does) but please realize that this can easily be fixed to include the people who purchased the cars bt Aug. -Dec. Please consider what this tax credit could mean for so many. Thank you. Misty Luneau Noland Mdl8210@aol.com 318-308-4077
Thomas Glime	1/4/2023 20:26	Hello. Please include Teslas entire line up with the full EV tax credit of $7500. Regards Thomas Glime
kolton constant	1/4/2023 20:26	All Tesla cars should be given the EV tax credit. Tesla started the EV movement and leads the way in EV production. -Kolton Constant
Nick Poore	1/4/2023 20:31	Im writing in regards to adding Tesla to the EV tax credit. I bought a tesla that I could barely afford in order to help the environment and encourage others to do the same. To realize that others are incentivized by a tax credit but Teslas are not is outrageous. Put the governments money where their mouth is and extend the credit so others will be encouraged to fight climate change. Thank you Get Outlook for iOS<https://aka.ms/o0ukef> _____ This email has been scanned for email related threats and delivered safely by Mimecast. For more information please visit http://www.mimecast.com _____
Blake Heron	1/4/2023 20:43	To whom it may concern; It is wrong that Tesla's do not qualify for the tax credit intended to encourage the sale of electric vehicles. This policy needs to change and it seems obvious. Please use good judgement. Thanks, Blake Heron -- Blake Heron PRESIDENT CEO BAY CRAWL SPACE & FOUNDATION REPAIR [https://i.postimg.cc/hvkBPRrk/logo-baycrawlspace-2022-232px.png]<https://www.baycrawlspace.com/> o: 757.460.0444<tel:7574600444> Blake@BayCrawlspace.com<mailto:Blake@BayCrawlspace.com> BayCrawlspace.com<https://www.baycrawlspace.com/> [Voted #1 – Crawl Space Repair, Hampton Roads Voted Top 5% in the U.S. – Super Service Award Voted 'Best of' Foundation Repair – Coastal VA]<https://www.baycrawlspace.com/> The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure.
Cdenley	1/4/2023 20:51	I have been a long time tesla admirer, as my neighbor has one and boast how great his decision was and loves his car. It had made me do much research and desire the same car being as I have a gas guzzler that not only pollutes it is not as safe rated as Tesla. I can not afford the car and was looking forward to taking advantage of the tax credit. Not only so I can do my share of saving the planet from emission pollution, but also I want the safest car for my grandchildren. I find it very disappointing that this will not be an option for me, moreover, I find it disgusting that the government is overseeing who are the" winners" and "losers" of the EV industry for this credit. More importantly, Tesla has inspired other car manufacturers to follow. However, Tesla is not receiving any recognition. Even more so, the Biden administration has deliberately tried shadow Tesla with their non inclusion to the WH when other newly EV manufacturers were invited for recognition. Sadly, this is only due to personal opinions from the WH, i.e Tesla should be unionized. It is of great importance to teach our children not to discriminate or be biased. Unfortunately, the government demonstrates the opposite. I feel Tesla is the most entitled EV manufacturer deserving of this credit. I will not waste my money on a different manufacturers EV just because there is a tax credit. I look for quality and safety. Sincerely, Christine Denley RN-BSN-CDP
Trent Chapman	1/4/2023 20:52	like Ford's Mach 1 are excluded. Same with the Tesla models. What is the justification for this? Seems like a politically motivated decision and nothing to do with pushing people to make a change from gas to electric cars. Completely misses the mark on the intent of the spending/credits. I'd rather see the full EV credit eliminated if it is not applied fairly and equitably to benefit the early adopters and the market makers that took more risk like Tesla and Ford. -- Trent Chapman

Name	DateTimeReceived	Body.TextBody
Nicholas Partlow	1/4/2023 20:54	Hello, I would think ALL EV's should be given the tax credit, regardless of other listed requirements. However, all Hybrid or other options be required to meet the listed criteria … because the goal is to actually help the environment, not "sorta / kinda help" right? Why would an EV not (yes that's right, not) be eligible? It makes no sense. Teslas should all get the tax credit, every model, size, etc because they are all electric and made in USA. Please fix this asap! Nicholas Partlow
Heather Cheney	1/4/2023 21:08	To whom it may concern, Please include Tesla Y 5 seater in the EV tax credit eligibility list. Thank you, Heather Cheney
JP Elmblad	1/4/2023 21:12	You need to reassess the criteria for which car models are selected to qualify for the EV credits. In particular at the moment, for Tesla.-- J.P. Elmblad (Laurent Treguier) Stanford University Innovation Fellow - Eagle Bay Family Office - Quantic MBA
Kyle Hirsch	1/4/2023 21:23	I think it is unlawful and discriminatory against domestic manufacturers Tesla, Ford and foreign EV manufacturers such as Toyota and Hyundai to not allow their EV vehicles to qualify for the tax credit. Sent from my iPhone
ROB SCHIMMENTI	1/4/2023 21:29	WHY THE HECK AM I NOT GETTING A TAX CREDIT FOR MY ALL ELECTRIC TESLA. YALL ARE SUPER CORRUPT. THIS IS CRAZY.
Peter Athanailos	1/4/2023 21:32	Tesla should get the tax credit as well
Chris Johnson	1/4/2023 21:34	No vehicle that is not a pure EV and doesn't provide at least 200 miles of range should be eligible for a tax credit. Likewise brands that do not sell at or below MSRP should not be eligible for a tax credit like Ford. And finally, Tesla X & Y should qualify if other EVs qualify. Chris Johnson Downers Grove, IL
Mitchell Grandy	1/4/2023 21:43	The lack of inclusion of Tesla in the EV tax credit is insane. All the vehicles that qualify aren't full EV's. Encouraging customers to buy hybrids instead of a full EV. Sent from my iPhone
Jonathan Bledsoe	1/4/2023 21:46	What on earth? Why does a jeep with a 21mile electric range and 20mpg gas engine get a credit and a Tesla or Ford mustang don't? That's extremely messed up, guess we'll wait several years to buy another car, although seems like this is illegal, I hope someone looks into it...
Olivia Cooksey	1/4/2023 22:15	Why exclude Tesla? Why? Sent from my iPhone
donald coffey	1/4/2023 22:15	To whom this may concern, EV credits should be provided for all full electric vehicles and reduced for hybrids which are still partially powered via internal combustion engines. I have been an early supporter of full electric vehicles including owning a Tesla. Please stop treating Tesla as if they are the enemy and support their leadership in transitioning automobiles to electric. The requirements posed for this credit appear to try to eliminate Teslas as much as possible. As an EV owner, we are provided impediments at every turn which is crazy since the government is now indicating it is trying to support the conversion to electric vehicles. Just one more example is the state of Ohio charging us $200/year since we are no longer paying the gasoline tax. The insane part is that there is NO consideration for how many miles a year we are driving. I am averaging 5000 miles a year which would cost me $40 in gas tax but have to pay $200 just because I drive an electric car. That is not encouraging others to jump in and try an electric vehicle. Please, make the credit limitations encourage growth of full electric vehicles first and foremost along with encouraging US production. Cutting credits based on higher cost vehicles is NOT a move in that direction. Let the market work and these prices will continue to be brought down as the cars become more main stream and have higher volumes. Thank you for your time. Don Coffey

Name	DateTimeReceived	Body.TextBody
Justin Walker	1/4/2023 22:17	To whom it may concern, I am writing to protest the new tax incentives being provided for electric cars, specifically the exclusion of Tesla vehicles. In my view, this incentive is only serving to reward American autoworker unions for their contribution to the Democratic Party, rather than fulfilling its stated purpose of helping to protect the environment. One example of how this bill does not support its claimed purpose is the inclusion of many plug-in hybrid vehicles that run almost entirely on fossil fuels and have nearly no renewable energy range, yet still receive the full credit of $7500. On the other hand, essentially all of the fully electric Tesla vehicles are awarded zero credit, even though Tesla is the most American-made car on the list of EVs and has done more for the transition to renewable energy sources than any other company in the world, not just car companies or US companies. I believe that ultimately this credit should either be scrapped or distributed in a way that will actually help meet the goal of supporting America's transition to renewable energy. Excluding Tesla and rewarding less environmentally-friendly vehicles does not align with this goal and should be addressed. Sincerely,
Ashley Kirby	1/4/2023 22:32	Hey there, I don't have the full story, but it *seems* a little strange that a ($7,500!! That's roughly 20%!) EV tax credit is going towards vehicles that are still using fuel, while NOT going towards vehicles that are 100% electric. Maybe I don't know the purpose of the tax credit. I thought it was to incentivize consumers to purchase electric *instead of* fuel-reliant vehicles. From what I can tell, current tax credit definitely does not achieve that... On a different point... I think it's worth mentioning... Some EV companies like Tesla and Ford also are mostly/completely supplied and built in our own country. THAT should be rewarded/incentivized too. Probably a different discussion though. I hope you make the tax credits more fair. Thanks for reading and considering, Ashley
Kevin Kaufmann	1/4/2023 22:38	How could Tesla vehicles not be included in the EV incentive? That’s insane. Please change this. Sent from my iPhone
Joseph Goldstein	1/4/2023 22:43	To Whom it may concern, Tesla should be treated equally in determining tax incentives for EVs. Certainly Tesla should not be treated any less
Bryon Glazier	1/4/2023 22:43	The Jeep has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The Tesla Mode Y is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. Please correct this and allow all Teslas to receive the credit. They are leading the way for EV. Sent from my iPhone
Reed Campbell	1/4/2023 22:43	Tesla electric vehicles should get the EV tax credit, or just remove the credit from all car manufacturers’ vehicles. Please make your policies equal to all manufacturers. I have read that internal combustion-hybrid vehicles are getting your EV credit but full-electric vehicles manufactured by Tesla are not. Regards, Reed Campbell
Adrian Mora	1/4/2023 22:49	Unfair Tesla model is not under the tax credit. Unbelievable Sent from my iPhone
Adrian Mora	1/4/2023 22:51	Unbelievable that Tesla model is not covered under the tax credit. Defeats the purpose of the tax credit. Wow ! Sent from my iPhone
My Opine	1/4/2023 22:52	Not giving Tesla buyers the rebate stinks a little bit of politics and not much else. I think this will say a lot about the Biden government going forward to next election 2024. With these types of policies you’ll most likely get crushed!!! This information is free of charge ☑
Melanie Bond	1/4/2023 23:00	I live in Sacramento, California and I see a sea of Tesla cars driving around. I even have several friends who own one. They all truly love their Teslas. My family would appreciate if the IRS would give the Tesla car the recognition it deserves. listen to the people because their money votes…. Incentivize more people to drive clean vehicles and do it across ALL EV makers to include Tesla. Doesn’t make sense not to. -- Melanie Bond
Rhonda Krill	1/4/2023 23:01	All Tesla vehicles should be given a tax right off. Rhonda Krill
Matt Hughes	1/4/2023 23:04	Please make the tax credit for all Tesla’s. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Nicholas Battey	1/4/2023 23:13	All electric vehicles should receive the tax credit that is what it's meant for..electric vehicles..including tesla and other manufactures that produce strictly only ev without excluding hybrids Get Outlook for Android<https://aka.ms/AAb9ysg>
Ted Chartier	1/4/2023 23:14	Regarding the 2023 tax credit for “electric vehicles.” My wife and I are planning to likely purchase an all electric Tesla vehicle in 2023. We have read that now some of the 100% electric Tesla models will NOT qualify for the credit while some hybrid vehicles manufactures in other countries do qualify for the EV tax credit. Some Tesla models which are 100% final assembly in the USA don’t receive the tax credit while some models of the Ford Mach-E which has finally assembly in Mexico does qualify. Frankly, I can’t believe as a US citizen I even have to right this message to express that vehicles from a company/Tesla which are 100% electric and 100% final assembly in the USA should all qualify for the US “Electric Vehicle” tax credit. Every single Tesla vehicle should qualify for the 2023 EV tax credit. Regardless of the excuses and explanations, anything short of that seems truly unjust, unamerican, not in the best interests of this country, and a true failure by the US government. Very Best Regards, Ted Chartier Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Joe McWilliams	1/4/2023 23:30	Hello, I'm writing to request that Tesla be included in the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. Thank you, Joe McWilliams
Craig Morrin	1/5/2023 0:02	said that, I do wish to put my two cents in about a significant improvement if the real goal is to help reduce carbon emissions through the electrification of the auto industry. The Aptera is a three-wheeled solar electric vehicle that can get up to 40 miles per day on the sun alone. It is 2.5 times more efficient than a Tesla and would create 5 to 10 times less stress on the electric grid. And yet, it doesn't qualify. Why? Because it is a three wheeled vehicle. I hope you will research this new car, due to come out end of this year, which is a REAL environmental solution to all of the pollution cars create...even electric ones: https://aptera.us/ Please consider allowing fully-enclosed three-wheeled electric vehicles to qualify for the rebate. https://www.youtube.com/watch?v=HNjUdTJjiNk ~Craig
Adam Morgenthaler	1/5/2023 0:03	As a taxpayer i feel strongly that we should incentivise the full conversion to electric vehicles by having an EV tax credit apply only to EVs that meet a minimum 100miles of electric range, this is based on availability of vehicles already exceeding 300 mi electric range. Any vehicle with less than 100 miles electric range is just lip service to EV conversion and should not receive a tax credit. Please restore tax credits for Tesla vehicles. These cars dominate the technology and raise the bar for other car designers to do better. Adam Morgenthaler 408 891 6012
Erick Salvador	1/5/2023 0:04	I don't believe allowing Tesla tax credits on vehicles is fair for tax paying citizens, might I remind you that this is a South African man trying to dictate the rules of the country, are we seriously going to allow this to happen? Sincerely yours, Erick Salvador P.S. I am willing and able to present any documentation to the IRS to prove that I am indeed a natural born citizen and a proud tax payer.
SHO HU	1/5/2023 0:06	Please allow the Tesla mode y 5 seater to qualify for the $80k price limit for the IRA EV tax credit since the Volkswagen EV qualifies. Furthermore, Teslas are built right here in the USA, which I thought was the reason that our government wants to support jobs domestically. Sincerely, Pam Sinantha -- Please be advised that this is an unmonitored email
Kirandeep Bajaj	1/5/2023 0:11	I see there is absolutely no reason to change the limits and requirements for a tax credit. A lot of social media requests for this change ignore the existing physical requirements and MSRP limits of the rules in an attempt to pander to Elon Musk who is actively looking for support to increase sales of Tesla's high priced vehicles. I agree with an incentive for electric vehicles but want the established $55,000 MSRP limit to be respected to encourage growth in the industry for more affordable cars that people who aren't already wealthy can afford. Changing the rules now only furthers the divide in affordability and is essentially a handout to those who are least needing it. Thank you.
Peter Billing	1/5/2023 0:37	IRS, I am commenting on the $7500 EV rebate. I’m disappointed that there only a few Tesla vehicles that qualify while hybrid vehicles that are much poorer efficiency do. It makes no sense and seems punitive to Tesla owners who spent money early on building the market. I own a Model S since 2015. It still runs as good as the day I bought it. No oil changes. No gas. Clean Energy. Now No Rebate. Makes a lot of sense. 🙃 Thank you, Peter Billing MD Seattle, WA EV owner since 2015. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Christian Keen	1/5/2023 0:40	Ev tax credits should include all TESLA current and future vehicles. Christian Keen
Daniel Headrick	1/5/2023 0:58	The current EV tax credits show complete bias based on politically motivated leaders and don't represent any logical reasoning for not including Tesla. They are in direct contradiction to the Presidents comments of buying American when he's excluding the most American made vehicle factually. The president has proven this by continuing to not acknowledge Tesla as the industry leader when they've done more for EV's than anyone else. It's shocking to see how the lobbyist of the main automakers have influenced the federal government who should be representing individual interests of its citizens. The limits are just slightly below Tesla in a way to either get them to lower their prices or edge them out if they are unwilling, or to discount them based on their car not weighing enough within a margin of a few hundred pounds. This is ludicrous. Please rectify this. - Daniel
Eric Bressler	1/5/2023 0:59	Please add a much higher electric mileage requirement to have vehicles qualify for the EV tax credit. I suggest 100 miles at minimum. 25 miles of range on some cars is a bad joke. I have rented a plug in hybrid (Mitsubishi Outlander) that supposedly has an electric range of 40 miles. During the summer it had a range of only 25 miles in practice despite being less than one year old. This limited range required using gasoline on part of almost every day of my rental. Moreover, the internal records showed that I was the first renter to have plugged it in! Conversely, with my Tesla, I rarely drive more than 100 miles per day, just on road trips. - Eric Bressler ericbresslermd@gmail.com<mailto:ericbresslermd@gmail.com> 2465 Crowne Hill Rd, Hopkins, MN 55305
Robert Taggart	1/5/2023 1:05	Dear IRS Representative, Please do not use politics against Tesla or any other manufacturer and penalize constituents/consumers while also possibly engaging in a form of anti competitive behaviour against Tesla, or others. All EVs should be eligible for max rebates based on the environmental benefits they yield and not be subject to exclusion for political arbitrary reasons which hurts innovation, consumers and ultimately the environment itself. Please do the right thing. Thank You, Robert
Kyle Bayfield	1/5/2023 1:38	The Inflation Reduction Act's quick implementation on August 16, 2022, stopped the $7,500 tax credit for the Kia EV6, the vehicle I intended to purchase this year. I was on a waitlist because the vehicle was only recently released, and the new law imposed immediate changes instead of giving people time to make the best decisions for their circumstances and to take the necessary steps prior to the laws changing. I am now waiting until the vehicle is eligible for tax credits, as the credit is the only reason I was able to afford the vehicle in the first place. Until then, I will continue to drive a gasoline-fueled vehicle that gets a combined 23 miles per gallon. Considering the Inflation Reduction Act's purpose is to make EVs more attainable for the American consumer, my experience has been quite the opposite as the new law is the only reason I don't have an EV as I write this letter. As I do research on the issue, I find very little on the matter. I have seen that the Korean government has spoken to the US government to encourage them to include Korean manufacturers Hyundai and Kia because they are actively building a factory in the United States (my home state of Georgia). I also came across a bill designed to not impact the people so significantly while still encouraging manufacturers to bring their factories to the US. The Affordable Electric Vehicles for America Act introduced by Senator Warnock staggers the rollout of the provisions within the Inflation Reduction Act over a few years, giving automobile manufacturers time to establish US-based operations before losing the tax credit. This is a solution where everyone benefits as consumers still get the tax credit and auto manufacturers are given ample time to build in the US or choose to lose the credit and, subsequently, the business that would go along with it. Everything is explained very well in this article: https://www.kiplinger.com/taxes/will-hyundai-or-kia-evs-qualify-for-the-electric-vehicle-tax-credit Interestingly enough, Tesla, Ford, and GM are still eligible for tax credits in the new bill. I am a big fan of Tesla's, but their demand is already higher than their supply and they're an established manufacturer. Ford and GM are new to the EV game and also have more demand than supply, so they're

Name	DateTimeReceived	Body.TextBody
Faz Man	1/5/2023 1:58	While BEV adoption is a great thing, I would like to remind you about the key point to adoption isn't for the wealthy who can afford these toys. I am an original owner of a Tesla Model 3 Performance which I paid $80,000 for back in 2018. I still have this vehicle and in reality while the tax incentive was just meh... it in no way was the reason for me a deciding factor to be able to afford a car in this price range or a reason to buy a BEV. All that $7500 federal rebate did was become an indirect pass thru to Tesla Motors. I had to pay them upfront and then wait many months to file for a tax rebate (assuming I had something to claim on my taxes). Same with the california rebate of $2500, it just became a requirement for me to register the car in the state for 3 years and the cost to register for 3 years was about $2500 (I had to pay more in annual reg because it was an EV). MAIN SUGGESTIONS: 1) Make it a requirement that the vehicle purchased can not have a total cost more than the MSRP of the same vehicle configuration from a comparable 2022 MSRP (This will help end all that ADM which is hurting adoption at the salesman level). MSRP from 2022 of a comparable/like vehicle is more than enough fair profit off the hard working poor. Leave the ADM for all the wealthy people who want expensive toys. 2) Make it an instant rebate to the buyer at time of purchase and the buyer must keep the vehicle registered in their name (in any USA state) for 36 consecutive months or a prorated amount will need to be returned if the vehicle is not registered in a USA state for the full term period OR is sold before 36 months of registration. 3) Please keep the pricing limits at $55,000 for any BEV under 6000lbs. Please keep the pricing limit at $80,000 for any BEV over 6000 lbs (both of these numbers are fair price points for a reasonable new vehicle. This is critical, because manufacturers need to stop making vehicles which are TOO expensive for the average consumer. These incentives should help every day income families... not to help the people who are already well off just get a hot deal at the expense of tax payers. 4) Make it a State Sales Tax incentive of zero percent sales tax to purchase a NEW BEV that qualifies under the #3 criteria stated above. 5) Make it a car registration incentive of a 50% off a comparable non-BEV registration rate for 3 years. 6) This is a stretch, but I would like to see incentives in 2026+ for BEVs which can do bi-directional charging or V2L. So that the car battery can
Jacky Heshi	1/5/2023 2:03	Hello, I'm writing in to express my frustration that the government does not allow Tesla to be awarded for the EV incentive program. It's very silly that hybrid electric cards is granted the full amount and not tesla due to an artificial weight limit. Please amend this and fix the issue. Help the plant go green and give consumers and manufacturers an even playing ground. Jacky Heshi
Chika ISHII	1/5/2023 2:14	A Chairman Information Risk Management Ltd. (28-9, 67B, Ki) 455, Nagareyama shi Chiba 270-0162 Email: chika.ishii.xxx@gmail.com<mailto:chika.ishii.xxx@gmail.com> Twitter: @XxxChikaIshii<https://twitter.com/XxxChikaIshii> Revue: Click Here<https://www.getrevue.co/profile/xxxchikaishii> Mobile: +81 90-6486-2006 Ms. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington DC 20224. Jan 5th, 2023 TOKYO

Name	DateTimeReceived	Body.TextBody
Chika ISHII	1/5/2023 2:45	A Chairman Information Risk Management Ltd. (28-9, 67B, Ki) 455, Nagareyama shi Chiba 270-0162 Email: chika.ishii.xxx@gmail.com<mailto:chika.ishii.xxx@gmail.com> Twitter: @XxxChikaIshii<https://twitter.com/XxxChikaIshii> Revue: Click Here<https://www.getrevue.co/profile/xxxchikaishii> Mobile: +81 90-6486-2006 Ms. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington DC 20224. Jan 5th, 2023 TOKYO (2nd email)
Chika ISHII	1/5/2023 2:58	A Chairman Information Risk Management Ltd. (28-9, 67B, Ki) 455, Nagareyama shi Chiba 270-0162 Email: chika.ishii.xxx@gmail.com<mailto:chika.ishii.xxx@gmail.com> Twitter: @XxxChikaIshii<https://twitter.com/XxxChikaIshii> Revue: Click Here<https://www.getrevue.co/profile/xxxchikaishii> Mobile: +81 90-6486-2006 Ms. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington DC 20224. Jan 5th, 2023 TOKYO (3nd email; FINAL)
Sandy Eisenbach	1/5/2023 5:28	Hello, as a driver of a V8 Chevy Tahoe, I am saving to buy a PURE EV Tesla that is not currently part of the $7,500 tax credit. I see gas powered hybrids meanwhile are going to receive the credit. This seems absurd, counter-intuitive and anti-Tesla for some odd reason. Please include all Pure EV's in the tax credit. All the best, Your hard working, tax paying, always voting, proud American citizen, Sandy Eisenbach sandyeisenbach@gmail.com<mailto:sandyeisenbach@gmail.com> 817-966-8603

Name	DateTimeReceived	Body.TextBody
Paul Benedict	1/5/2023 7:19	It is my understanding that the IRS is giving tax credits to hybrid vehicles and vehicles that use traditional fossil fuels, but are calling these electric vehicle credits. In Tesla, we have American made, 100% electric vehicles produced by an American manufacturer right now. I would highly suggest that the IRS use its decision making power to incentivize vehicles that are 100% electric and penalize vehicles that are hybrid or use traditional fossil fuels with a reduced amount of credit. There is an enormous difference between a vehicle that is engineered to be 100% electric and one that continues to prop up the fossil fuel industry - if these incentives support the 100% true electric vehicles first, they will be a tool that helps our society reach energy sustainability. If these incentives unfairly treat these two classes of cars as the same, it will be a drag on our technical progress towards energy sustainability. Thank you for the opportunity to comment! Warmly, Paul Benedict 6748 Berry Bush Ln Evergreen, CO 80439
Talha Ansari	1/5/2023 8:16	The EV tax credit needs to be fixed, please read this article to understand why. https://www.notateslaapp.com/news/1130/tesla-s-dilbert-cartoon-moment-penalized-for-being-too-efficient The use of my tax money is not being used properly in this case and it really bothers me. Please fix! Regards Talha Sent from my iPhone
Christopher Foley	1/5/2023 8:41	order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars.
Scott Campbell	1/5/2023 9:14	Why can't I use this tax credit on full EVs??? What is wrong with with Tesla? It is fully electric, has the range and is made in America by Americans. I am a registered Democrat and I am flummoxed by your actions against the environment. Scott Campbell 206.779.7332
Scott Campbell	1/5/2023 9:18	Andreas Garcia, Why can't I use this tax credit on full EVs??? What is wrong with with Tesla? It is fully electric, has the range and is made in America by Americans. I am a registered Democrat and I am flummoxed by your actions against the environment. Scott Campbell 206.779.7332
Executive Director, SLO Wind Orche	1/5/2023 9:24	Add ALL teslas, the #1 EV maker in the world, to the EV tax credit qualifications listing.
Sohrab Tanavoli	1/5/2023 9:54	Thank you for allowing for this feedback. This IRA although well intended, will decimate the US car production. The will specifically hurt the EVs which it was supposed to support. Why is it supporting European, Korean and Chinese hybrids more than American Ford and Tesla. Us currently has the most sought after car globally which is the most American made car in a long time which is Tesla. Why would the IRA want to put a stop to that and allow China and Europe and Korea to use our Money to beat us. In his current format, this IRA appears to be treasonous. I highly urge you to reevaluate the structure of this plan. Please allow America to be the global leader it used to be. Please do not allow special interest to derail. What could be the greatest means to move us towards sustainable energy and free from the Middle East. In its current format, any European plug-in hybrid would get more money back than a Tesla modelY or a Ford Much-E Thank you.
Erika Weich	1/5/2023 9:54	Why is Tesla not getting ev tax credits and you are giving tax credits to hybrids that use way more energy? Please include Tesla in your tax credits. When I bought my model 3 in 2018 it received tax credits. This makes no sense. Sincerely, Erika Weich
James Thann	1/5/2023 10:04	I think it's better to include the Tesla cars into the benefit of the tax credit qualifications for EV's. It would spur more jobs in the US and accelerate additional change in the solar space. Please consider it. Thank you! -James
nick merlino.net	1/5/2023 10:42	Hello, I would like to give feedback on the EV tax credit. I think it’s a mistake to not include all Tesla models as well as the Mach-e. If the credit can be applied to plug in hybrids that still have an ICE engine, it should certainly apply to fully electric vehicles. - Nick

Name	DateTimeReceived	Body.TextBody
Karl Hayden	1/5/2023 10:43	Good Morning Representatives of the IRS, It makes absolutely no sense for a gas car to be receiving a tax credit meant for EVs while the industry-leading company, Tesla, that created this movement, is being penalized by you, the IRS. For what reason are you limiting people? Not everyone needs gas vehicles to go 300+ miles, some of us just stay in our communities and don't need a gas-guzzling car. In comparison to an EV, these "hybrids" can be seen as V8 5mpg monsters because they still run on gas while EV's run on zero. This seems politically motivated and ruins my trust in the integrity of the IRS. Best regards, Karl L Hayden
Jeff Siddons	1/5/2023 10:46	I have reserved an Aptera EV which is a 3 wheel electric vehicle. It falls under the category of Autocycle. It is a serious economical and environmental response to personal transportation. I am a concerned citizen who attempts to do my part in every way to slow climate change. I am also concerned with my families safety when driving on our nation's streets. Budget-wise I can only afford the least expensive of the EVs currently offered. After much research I have chosen the Apetera EV which is due to begin production in 2023. The Aptera is a safe & economical 3 - wheel vehicle. Passengers will ride in a scientifically engineered body that includes doors, a roof, seat belts and airbags making much it so much more than a recreational toy. In addition it has been designed to be light weight and will therefore require fewer batteries and go further on its battery bank. I am serious about transferring from my two gasoline fueled vehicles to an electric vehicle. A 3-wheel vehicle makes sense for my middleclass budget. However I need the $7500 tax credit to afford a transition to an EV. It will be my wife's and my only form of personal transportation. Please consider adding enclosed 3-wheel EVs to the list of vehicles that the tax credit applies to. Thank you. Sincerely Jeff Siddons Gulfport, FL 33707
Tim Cutler	1/5/2023 11:09	I write to object to the regulation which excludes Tesla motor vehicles from favorable treatment. I understand that you are all angry about losing money is TSLA stock and the release of the Twitter files, but punishing Tesla for the misbehavior of Wall Street, Congress, and Detroit is not fair. Mr. Musk has his hands full now, and kicking around a guy who could be President one day strikes me as petty and unreasonable. Tim Cutler 973 538 5672 Greenwich, NJ ---------->
Jumbobaba	1/5/2023 11:13	Dear IRS, Please - your current rules for what cars get the tax credit do not make sense. A plug in hybrid Jeep that gets 20 mpg gets the credit while a fully electric Tesla does not???!!! We are in a climate crisis with 15 weather disasters costing more than $1 Billion each in 2022. We don't have any days to waste in accelerating the world's transition to sustainable energy. It doesn't matter whether a car is expensive or not. We MUST replace dirty fossil fuel cars with much cleaner electric cars. This is the greatest threat to our survival as a species. We're making life horrible for our kids. It's unforgivable. We need to EVERYTHING we can to accelerate the transition to renewables. Thank you, Jonathan Daugherty
Sheakh Kabir	1/5/2023 11:15	tax credit, while other gas and hybrid powered vehicles are included in that list of tax credit eligible cars. I recently purchased a new Tesla Model 3 right before the start of the new year, but I'm told that I will not qualify for a tax credit under the current guidelines. This is unfortunate because I switched over to an electric vehicle not only to switch to a more sustainable form of transportation, but also because I was under the impression that I would be eligible for some tax credit incentive. I hope they can please change the guidelines to cover a broader range of electric vehicles in the coming months. Thank you for your time and consideration.
Mitch Bynum	1/5/2023 11:31	consumers of Tesla products. Thank you, Mitch Bynum 210-386-1940 Mobile bynum.email@gmail.com<mailto:bynum.email@gmail.com>
Ryan Cline	1/5/2023 11:49	All electric vehicles should receive the tax credit- how is it even possible that Tesla gets no tax credits when they are all purely electric vehicles- please help this make sense and allow the tax credits for all electric vehicles Thank you
steve house	1/5/2023 12:11	support true evs NOT old ice technology!!!!!! Give Tesla the 7500 tax credit!!!!

Name	DateTimeReceived	Body.TextBody
Joseph Vinnai	1/5/2023 12:15	manufacturer in the world with the most efficient EVs out there. Go ahead and give this a read. <https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/> [Tesla-Model-Y-Image-credit-to-Tesla.jpeg] IRS invites consumers to comment on EV tax credit qualifications<https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/> teslarati.com<https://www.teslarati.com/irs-invites-consumers-to-comment-on-ev-tax-credit-qualifications/>
JC Morris	1/5/2023 12:27	All Tesla cars should receive $7,500 tax incentive. Please treat Tesla fairly as they do more to reduce greenhouse gases. Mr Morris
djn@sudokurainbows.com	1/5/2023 12:28	Dear Andras Garcia, Tesla is the leading American Electric Vehicle manufacturer. It was founded in California. It has three manufacturing plants in the USA. Tesla has been manufacturing electric vehicles on a large scale in the USA since 2012. Tesla should qualify for the EV tax credits. If it does not, please inform me as to the reason why. Thank You, Sincerely, Darragh Nagle 2822 Plaza Rojo Santa Fe NM 87507 505-819-8931
Jonathan Bonwit	1/5/2023 12:35	January 5, 2023 Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Mr. Garcia, Please level the playing field and extend the EV tax credits to all Electric Vehicle manufacturers equally on all of their EV product lines with no exceptions. If we're truly going to reduce our carbon footprint, it is critical that we incentivize consumers to buy any and all of the EV products on the market.
Scott Vandeslunt	1/5/2023 12:39	To whom it may concern, Having an EV credit to encourage people to own more efficient vehicles which are better for the environment, allow for large scale centralized power generation (which scales well), and lowers US dependence on foreign oil seems like a universally positive thing. Why in the world would this tax credit not get applied to certain EVs but not others? Specifically why exclude Teslas. This is an American company that is undeniably a large reason we even have EV adoption in the general public. If anything this credit should be directly related to the efficiency of the vehicle... If the vehicle gets 100eMPG it should have a bigger credit than one that gets significantly less (such as some gas guzzling cars masquerading as "hybrid"). Please give us legislation that follows logic and reasoning that is reasonable. Be representatives that represent the best interests of the people. Thank you for reading and your consideration, Scott Vandeslunt
JOHN THOMAS	1/5/2023 12:57	My objection to the new EV incentives for electric vehicles,It favors hybrids over all electric battery powered vehicles,It should be the opposite, 100% battery EV should be favored over gas and Battery hybrid vehicles,they should not get the $7,500, All electric vehicles like Tesla Y should be favored over gas and Battery hybrid. and the Tesla Y should get the $7,500 with the 5 seat and 7 seat.Gas and Battery, hybrid vehicles should only be getting $1,500 they are not all electric vehicles.The taxpayer money is being wasted on hybrid vehicles. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows

Name	DateTimeReceived	Body.TextBody
Rich Reinauer	1/5/2023 13:03	I find it absurd that jeeps with a few batteries get the incentive while fully electric Tesla's don't. Whether this is to prop up the traditional auto industry or to hurt Tesla because of Musk's political views, this is an abuse of power by the federal government and a corrupt scam.
Heidi Thorsen	1/5/2023 13:10	*Actual* electric cars should be encouraged. Giving a subsidy to buy this Jeep is a misuse of funds that are supposed to go to helping the environment. Please correct the legislation to either 1) eliminate all car subsidies and let the market decide or 2) allow subsidies for all electric cars, including Teslas. Why on earth are they excluded from this? Heidi Thorsen
Melissa Barnes	1/5/2023 13:25	Greetings Andres, I'm a little surprised that they have just one person dealing with this particular bit of tax law (yikes!), but I wanted to do my part to submit my objection to the current classification of EVs that qualify for the EV tax credit (OMB Control No. 1545-2137). The whole point of this credit (I thought) was to help incentivise behavior that would benefit the environment. My husband and I traded in both our gas engine vehicles to afford our Tesla. We wanted to have a reduced impact on the environment and (hopefully) US reliance on a non-renewable resource. In the last 31 days, we've used about $5 in electricity to charge our vehicle (screenshot from my app attached). We do our best to walk everywhere we can. Ever since we bought this vehicle it feels like we've been punished for trying to do our part. Our vehicle registration alone is over $750 (image attached). Taking the EV credit away because we bought a Tesla seems ludicrous when hybrid vehicles that get much less of a range, still use gas, and are in no way as efficient as this company's fully electric vehicles is absurd. I appreciate your consideration in this matter. We're both retired military (OIF and OEF veterans) and every penny we can save helps. Additionally, I hope at some point our government will embrace alternate (and cleaner) energy sources. Perhaps fewer of my brothers and sisters in arms will find themselves in political conflicts over energy if we can move away from fossil fuels. Thank you for your consideration in this matter and for giving an opportunity to provide feedback. Hope you had a lovely holiday season and a great start to the new year! With respect,
mattryanlee@gmail.com	1/5/2023 13:55	Please correct the requirements! Teslas should qualify rather than these inconsequential hybrids. Teslas should get the rebate! Sent from my iPhone
Kenny Patel	1/5/2023 14:03	Please qualify Tesla cars for $7,500 credit. They are what's going to save environment not cars that take 90% in gas and give 10% electric capacity to drive vehicle. Tesla is fully electric it needs to be included in the credit!
John O'Neill	1/5/2023 14:05	Regarding the 2023 electronic vehicle tax credits, I feel that these must be updated immediately to fairly promote zero emission vehicles. Hybrids are not zero-emission vehicles unless they are used sparingly and locally. I have leased a Chevy Volt and a Chevy Bolt and taken advantage of past credits. The full credit should only be applied to vehicles manufactured in the US whether or not they are union shops. Hybrid owners should be credited pro-rata based on the miles driven on battery divided by the total miles driven (self reported with fines). Cars produced by foreign manufacturers (in countries not under human rights sanctions by the US) may qualify for a reduced credit of these same amounts (50%?). We need to promote US manufacturers to fund innovation and promote US jobs growth. From what I have read, it appears that bad actors at the IRS specifically targeted Tesla vehicles for exclusion from these credits. Whether these bad actors were directed by political officials to establish these rules, or if they acted independently, I do not know. I suspect that K-street lobbyists for various auto-manufacturers applied their influence on the decision makers. There is no plausible justification for the detailed classification scheme aside from a corrupted process. Please provide the name, title, email address, 2022 income, office address, and supervisor name of any individuals (employee, advisor, or consultant) who participated in the establishment of the IRS vehicle classification scheme and the 2023 electronic vehicle tax credit schedule. I will be submitting a public records request under separate cover for any communication between IRS staff who established these rules and politically connected persons. If there are IRS staff who own hedge funds that are shorting Tesla and profited from this, I would also like to know their names and titles. I assume that the IRS compliance office tracks investments and gifts for staff in the same fashion as every investment manager and bank in the US. I would be happy to comb through your entire compliance database myself if you are willing to divulge it electronically. If it were not for the efforts of Tesla, none of the other auto-manufacturers would be producing EV's at scale. Tesla is comprised of thousands of individual contributors including factory workers, engineers, scientists, and administrative staff. Elon Musk is just one of those workers. Please also keep in mind that millions of American's have long positions in Tesla directly or as part of their retirement savings and pensions. Singling Tesla out for specific harm as part of a political vendetta is a crime that should be vigorously investigated.

Name	DateTimeReceived	Body.TextBody
Chip Cooper	1/5/2023 14:07	As an educated retiree retired from civilian government services (NASA, DOD, NIST, Federal), I am unsure if I have correctly reached out to the right agency concerning my problem with tax credits for an electric vehicle (EV). My two objectives for our retirement and pensions were to acquire a solar system to power our home and invest in an EV which featured safety technology that would help my wife and I age gracefully and get around without worrying about needing to service a used vehicle. In 2022, we were able to take advantage of Federal and State incentives by installing Solar Panels on our home (but only 60% of our needs). This wise decision not only cut down the cost of ownership for an EV but also significantly decreased our expense on living overall! Regrettably, none of the electric vehicles had all the safety components that we desired in our initial selection: the most economical Tesla car with security features. This was more than just a car; this would be our very first "new" vehicle in a lifetime, one we hoped would accompany us through our years of retirement. After decades of living within our means and scrimping every penny, it had been part of the plan for thirty years and knowing about the first Tesla EV, now that this day has arrived! After our meagre pension purchases of Solar Roofing & hopefully,one day,an Economical Tesla EV, combined with Social Security will be all we need to give ourselves this remarkable reward and comfort in retirement, except for one huge problem. Sadly, due to the restrictions of our retirement fund, we could not benefit from Tesla's tax incentives prior to 2022. Sadly, my pension is nonexistent and my wife's was not accessible until 2022. Now that we're retired and have access to our savings, purchasing a Tesla is much more attainable; however, only if the incentives are equal to those provided for other vehicles. Sadly, Tesla's cars no longer qualify for tax incentives and thus cost beyond our budget. Furthermore, we wanted an electric vehicle (EV) that had the same safety standards as a Tesla but are not interested in a hybrid. Although other EVs on the market may offer similar safety features to Tesla models and even cost less, we would prefer to take advantage of the improved tried-and-tested safety options and record only available with a Tesla. Therefore, it is imperative that the government consider allowing Tesla onto their list of acceptable vehicles with incentives. After three decades of dedication and saving, we can acquire our ideal car – if you let us. We need incentives like this for many reasons. My story is a perfect example: I worked as a civilian for the government, but because of several unfortunate events such as companies losing contracts and having to move where work was more available, I am unfortunately ineligible to receive any pension. However my wife's situation could not be more different; she had been an administrative assistant at one of the top companies in our area for 20 years, so she has access to a small yet comfortable pension. It was her money that we used towards installing solar energy on our house, and it will also help us when purchasing a car suitable for retirement!
frankfishn@aol.com	1/5/2023 14:14	Hello, Just wanted to say it's terrible when the IRS gets political. The 5 seat Tesla Y is the most popular that Tesla sells. It is the safest vehicle on the road along with all the other Tesla models. If your for reducing green house gases don't tell me Y 5 seater is just a bit too close to the ground to qualify. How will that destroy it's ability to reduce green house gases. It's obvious to anyone that has a brain in their head that union donations to the the democratic party is the basis for this decision. What's happening to this country. It used to be that government worked for all of the people. I had an order in for the Tesla 5 seater as I thought it would be eligible for the rebate. I guess my next car will be a polluting gas driven buggy. Please, please, please, change this fly in the ointment and make the Tesla Y 5 seater elidable for the rebate. Elon Musk is an asset to this country. The things Space X has done for this nation's rocket technology is genius. Tesla will be changing the power grid with his power walls and power mega packs already in use in California and Texas as well as Australia and now in Europe. Star Link has saved many lives in the Ukraine. I hope request does not fall on deaf ears.
Shashank Dogra	1/5/2023 14:15	their open patents. It’s not fair to have a GAS hybrid having a bigger credit than tesla. Thanks
Yahoo	1/5/2023 14:18	retributive agenda. Please modify to include them if you keep the credit ok the books so you can appear to be actually genuine in supporting the environment. Title: Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. OMB Number: 1545-2137. Form Number: 8936, 8936-A and Schedule 1 (Form 8936-A). Thanks Bill
Elayne T	1/5/2023 14:19	To whom it may concern, i am joining many others in objecting to the fact that Tesla's all-electric vehicles no longer qualify for a tax credit while gas-guzzling hybrid "EVs" produced by legacy car companies do. Our tax dollars should not be going to fund vehicles and companies which continue to hold us to fossil fuels. Purchasers of full electric vehicles should be entitled to as much if not more in tax credits to offset the cost of buying a true EV. Thank you. Elayne Terry

Name	DateTimeReceived	Body.TextBody
sabdiel.x.ortiz@gmail.com	1/5/2023 14:24	Hybrid vehicles are not EVs and should not receive a tax incentive. If you must include them for political reasons, fine. but at least only include those who can justify the cost to tax payers. Anything less than 100 miles of pure EV range should absolutely not get the full $7500. For example, a Tesla or comparable vehicle can get around 300 miles per full charge. So let's think of this in terms of 100 miles of range and maybe create a tiered approach as follows that is based on efficiency and nothing else: Under 100 miles of EV range - $1,000 incentive 100-199 miles of EV range - $2,500 incentive 200-299 miles of EV range - $5,000 incentive Over 300 miles of range - $7,500 incentive Caps on sticker price and household salary limitations still make sense of course since we do not want to subsidize luxury purchases for those who already have the means to buy them but the future of our competitive advantage globally in the auto industry and tax payers dollars depend on swift action to correct this misappropriation of funds.
Mark Crowder	1/5/2023 14:37	I think it's a travesty and clear bias on the part of the federal government for Tesla not to receive a federal tax credit. Please change this. You're giving it to literally everyone else. I don't get it. Warm Regards Mark Crowder
Benjamin Mackley	1/5/2023 14:42	much range an EV has. Thanks, Ben Mackley
Bobby Spear	1/5/2023 14:44	OMB Control No. 1545-2137 All Tesla vehicles should qualify for the EV tax credit. Sincerely, -Bobby Spear
Steven Kurtz	1/5/2023 15:19	Please modify the EV tax credit to include all version of the tesla model 3 and Y. If makes no sense that hybrid/ICE vehicles that get terrible MPG can qualify for the EV tax credit whole pure EV's like the Tesla Model 3 and Y are left out. Sincerely, a current EV owner looking to replace an ICE vehicle for another EV. Steven Kurtz
Eric	1/5/2023 15:58	electric vehicle I feel fairness should guide policy. Tax policies that further the raw material extraction and refinement, vehicle and battery production in America should weigh heavily in the policy consideration Given a tax credit of $7500, any vehicle mentioned below are ones that are rated to drive at highway speeds, and an occupancy of over 1 unless it's primary intended use is for commercial deliveries like Rivians Delivery Vans, USPS vehicles or the Tesla Semi. A vehicle should receive a credit due to the following: +$2000: Where vehicle and it's component parts are 80% (perhaps increasing over time) produced in America and its trade agreement partners. +$2000: 80% (perhaps increasing over time) of raw materials sourced from America or its trade agreement partners shall be used in the production of the above vehicles and component parts. +$1000: Vehicles are assembled and completed for sale in the United States of America exclusively. +$1000: Bonus for vehicles that are exclusively full battery electric vehicles regardless of production location. +$1500: A formularic bonus based on the efficiency of the electric
robert angelino	1/5/2023 16:00	I think it's wrong to exclude Tesla from "Qualified Plug-in Electric Drive Motor Vehicle Credit" Program. Not many people can afford them anyway. It's un-American. -- Robert
David	1/5/2023 16:23	Tesla models should qualify for all 2023 EV tax credits. Tax credits should be fair and unbiased. Sent from iPhone

Name	DateTimeReceived	Body.TextBody
Paul Askew	1/5/2023 16:36	I picked up a new 2023 Tesla 3 RWD on 11/4/22. After studying the available data on the federal credits in the IRA, I decided this car would not qualify because the materials in the battery came from China (CATL) and the battery itself came from China. I could have delayed the pick up of my car till 2023 but decided to pick it up because of the above data. I am retired and the federal credits would have been important to me. Why all the confusion on this matter? Now, as I have read, decisions on the materials & makeup of the batteries will not be made till the end of February 2023. So, I could have picked up this car in early January and gotten the credit? This is not fair. How about allowing the tax credit on the Tesla Model 3 since the Act was signed by President Biden? Thanks Paul Askew 3690 Bridgewater Drive Southport NC 28461
Madhu Iyer	1/5/2023 16:37	Hi - I read about IRS giving EV tax credits to vehicles that are not pure EVs but gasoline hybrids and yet withholding tax credits at the highest slab for Tesla vehicles. I don’t know if there is a sound rationale for this but from media discussions - this sounds like pork. It sounds like misuse of tax payer money. I would urge IRS to not give EV incentive credits to any gasoline/hybrid vehicles. Even if Tesla does not qualify for the highest slab of credits please ensure the credits go only to pure EVs from any manufacturer Regards Madhu Iyer
Geebao Du	1/5/2023 17:22	If a Jeep that gets 20mpg can get $7500 tax credit, than I think any and all EVs should get it including any and all Teslas. I don’t think a price limit should be set since income limits are already set. Sales of fully electric vehicles should be priority over gasoline vehicles like the Jeep. The IRA should incentivize electric vehicles over gasoline powered vehicles. Currently the incentive is for me to buy a gasoline powered Jeep that gets 20mpg. I would like to buy a fully electric Tesla but there is no incentive for me to do so. Regards, Geebao Du
A A	1/5/2023 17:35	categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars." In my experience working at a Ford dealership encountering a Ford Mustang Mach-E and a Tesla model 3 with such extreme similarities cosmetically and functionally, even in name. Offering near exact outputs in terms of mileage efficiency and even size, I fail to see why there is perceived exclusion to Tesla.
Ingolf Abisgold	1/5/2023 17:48	Hello. Plse review tax credits so that Teslas also get included. Thankyou.
Larry Blatt	1/5/2023 18:17	To whom it may concern - I'd like to know why the Ford Mustang electric and several Tesla models have been excluded from the rebate program while several fossil fuel burning hybrids are included? I thought this program was to help boost sales and create jobs for the EV industry? The weight criteria is ridiculous, and the crash safety of Tesla vehicles is at the top of the industry. I hope the rules of inclusion are adjusted. Thank you for your time - Larry Blatt
JEFFREY LEVINE	1/5/2023 18:21	Dear Andres, Is there a chance that the Tesla Y five seater, will be put back on the list of approved EV's? Will this decision be made after the 2/28 review of comments in March when the Treasury Department issues the final ruling? I am in the market for a Tesla Y and don't need 2 extra seats for small children. My kids are too big to fit back there. Does it really make any sense for me to get a seven seater which is $3000 more just to get back $7500 in tax credit? The 7 seater and the 5 seater are the same car in every way that I can see. Please let me know what you think. Thanks Jeff Levine

Name	DateTimeReceived	Body.TextBody
Sean Gaither	1/5/2023 18:35	This is a joke, Please change this my Hybrid car is going to be a Tesla. You need to recognize that it is American made and is efficient. I don't want to support a plug in with gas because it still has GAS. WE NEED TO STOP USING GAS! I don't understand why you are thinking so much about how to no provide a tax credit. You need to offer to all and no base it on the weight of the vehicle but the cost to help ensure that we are not being charged to much for a car. FIX this please. Sean Gaither | pronouns: he/him Director of Housing [A picture containing text, clipart Description automatically generated] covenanthouseak.org<https://covenanthouseak.org/> sgaither@covenanthouseak.org<mailto:hlee@covenanthouseak.org> t. (907) 272-1255 | d. (907) 339-4264 PO Box 100620, Anchorage, AK 99510-0620 Dena'inaq ełnen'aq' gheshtnu ch'q'u yeshdu. I live and work on the land of the Dena'ina. CONFIDENTIALITY NOTICE: The information in this email may be confidential and/or privileged. This email is intended to be reviewed by only the individual(s) or organization named above. If you are not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any review, dissemination, forwarding or copying of the email and its attachments, if any, or the information contained herein is prohibited. If you have received this email in error, please immediately notify the sender by return email and delete this email from your system.
Raymond McGill	1/5/2023 18:36	The Tesla and Ford are better than hybrids which are heavy bricks. Incentivise most efficient not heaviest Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Lynn Hallam	1/5/2023 18:40	It's very odd that Tesla is out of the picture where the US government is concerned. When I reviewed the 2023 tax credits available, I was pretty shocked to see that Tesla only had two models on the list. I'm not sure what the point of the credit is, other than to reward buyers of EVs because we need them on the roads now. So I believe that all the true EV purchases (not hybrids, not 'alt fuels') should be given the tax credits. It's the PEOPLE who receive the tax credit (and subsequent price break), not the TESLA COMPANY. I don't own a Tesla. I drive the electric Fiat 500e which received the tax credit in 2015 (via a lease; the dealer kept the credit.) So the Fiat is half the cost of a Tesla yet still received the full tax credit; the Fiat also has 25% of the range of a Tesla. For the range alone, I would consider a Tesla. My opinion: the government should stop punishing potential Tesla owners because Elon is a jerk. Thank you for your consideration in this matter. -- ..... Lynn. E. Hallam Cardiff-by-the-Sea .760.623.5900.
RON HOWE	1/5/2023 19:10	Allow tax credits to Tesla and others. Do what's right for all of us not just the politicly connected party favorites. Get Outlook for Android<https://aka.ms/AAb9ysg>
Rachelle Belflower	1/5/2023 19:26	Why cant my Tesla get a tax incentive? My car is total electric, unlike a hybrid. How does that make sense? [Inline image] Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
thezhang	1/5/2023 19:40	TESLA needs to be included! How come some hybrid cars are getting incentivized when they are FAR more polluting? Please! Charley (Redmond, WA)

Name	DateTimeReceived	Body.TextBody
Misty Luneau	1/5/2023 20:37	To whom it may concern, I recently purchased a Tesla model 3 in November of 2022. My Tesla was made in America, I did the vin decoder, and I meet the income qualifications. I am a single mom who pays her taxes, all of her taxes and on time. Please consider anyone who purchased their Tesla after August 2022 who meet all other qualifications receive the tax credit. Sincerely, Misty Noland Mdl8210@aol.com 318-308-4077 Sent from the all new AOL app for iOS<https://apps.apple.com/us/app/aol-news-email-weather-video/id646100661>
Shane Staats	1/5/2023 21:39	I am writing to express my concern over the current tax credit policies for electric vehicles. Specifically, I believe it is not fair that some Tesla and Ford electric vehicles are not eligible for the tax credits. As you may be aware, electric vehicles have many benefits for both the individual owner and society as a whole. They produce zero emissions, reducing air pollution and improving public health. They also reduce our reliance on fossil fuels, helping to address the urgent issue of climate change. Given these benefits, I believe it is important to incentivize the purchase of electric vehicles through tax credits. However, the current policies exclude certain Tesla and Ford models from receiving these credits, which I believe is unfair. All electric vehicles should be eligible for these credits, regardless of the make or model. I urge you to reconsider these policies and make all electric vehicles eligible for the tax credits. This would not only promote the adoption of electric vehicles, but also help to create a more level playing field for automakers who are producing these vehicles. Thank you for considering my concerns. Sincerely, Shane Staats
scotch7@gmail.com	1/5/2023 21:48	Not sure if it is legislation or regulation or disinformation that folks who buy Teslas will not get a tax credit in 2023. I do know that if these internet rumblings are true that policy is wrong, wrong and wrong. Wrong with half a dozen strong and negative adjectives modifying the word WRONG. I hope the agency makes the correct decision here: GIVE ALL TESLA BUYERS THEIR FULL EV TAX CREDIT RIGHT AWAY All the best, Scott Rainey Portland OR. _____
jlabouef@hotmail.com	1/5/2023 22:10	Dear IRS, Please allow all electric vehicles into the bidenflation reduction act, I have been notified that the mentioned act is being picky and disqualified some Tesla models? I am asking for an inclusion of all electric vehicles from Tesla and other companies. Thanks
x.e.ss	1/5/2023 22:15	I want a tax credit for full electric tesla Sent from my Verizon, Samsung Galaxy smartphone
Jordan Borino	1/5/2023 23:15	Hello IRS, It’s sad that you’re not qualifying many teslas in your Inflation Reduction Act. Why would you qualify hybrids but not fully electric? Tesla has done more for climate change than all automakers combined. They’re leading technology in reducing our carbon footprint will flourish if this tax incentive is applied fairly. Thank you, Jordan B.
Tony Colbert	1/6/2023 0:26	I thought the whole point of this tax credit was to support the adoption of EVs not gas guzzlers with 20 mi battery from legacy OEMs who your obviously trying to bail out while screwing better and safer cars like Tesla. Sent from my iPhone
Jeremy Adams	1/6/2023 1:26	this quickly.

Name	DateTimeReceived	Body.TextBody
Konstantin Sotirhos	1/6/2023 1:29	Tesla EV's are the only full electric vehicle on the market and they do not qualify for the $7500 EV credit. This should be corrected to include any and all Tesla models. -Konstantin -- Thank you, Konstantin Sotirhos 562.413.2522
kpeters000@gmail.com	1/6/2023 1:32	In general I am unsatisfied with the eligible vehicles. All Tesla vehicles are more green and more American made than most of the legacy auto manufacturers vehicles, yet Tesla is getting the short end of the stick despite laying its entire existence on this electric platform. Please correct this
James Kell	1/6/2023 2:29	Tesla is a true EV and therefore must receive the tax credit. James -- ----- James Kell Founder, Sailing Virgins USA mobile: +1 (415) 619-2704 BVI mobile: +1 (284) 442-2288 http://instagram.com/sailingvirgins http://youtube.com/sailingvirgins https://sailingvirgins.com
Jesus Nazereth	1/6/2023 4:44	you want to encourage electric cars? Then don't make it complicated. Tesla is the most American of all EVs. But It's not allowed the tax rebate. It makes no sense. -An American Taxpayer
R.Alex Laursen	1/6/2023 5:21	Hello and good morning! I have been reviewing the tax credit qualifications and am sharing my thoughts. It is good that we can help legacy car manufacturers with these tax credits so they can afford to develop their EVs further. Still, both Ford and Tesla should be given the same benefits to drive adoption and innovation even faster. If the credits are supposed to go to the manufacturers lagging, that should be clearly stated. If the credits are supposed to be given to all EV manufacturers, then make it, so the best manufacturers are included. Sent from my iPhone
John Hartnett	1/6/2023 6:59	Sent from Outlook for iOS<https://aka.ms/o0ukef> Dear Sir, Good morning. With reference to the IRA act please ensure a level playing field and treat Tesla fairly - just like any other automaker. Regards John Hartnett +353 87 234 9873 Shanagarry Midleton Co Cork Ireland
Kris Kazmar	1/6/2023 7:22	being incentives for them.
Kris Kazmar	1/6/2023 7:24	being incentives for them.
Shawn Cicoria	1/6/2023 7:55	@Tesla in fact ignore to build up the orgs with organized labor? Government is skewing the market once again; picking winners throwing good money after bad. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
David Asmuth	1/6/2023 8:04	Tesla models 3 & Y (except performance version) should qualify for the tax incentives. By any objective assessment, they are equivalent to other vehicles in their class that do qualify. The biased assessment that they do not qualify is an embarrassment to the spirit and intent of the taxpayers' support for this bill's goal to accelerate the uptake of EV transportation in the US. Regards David Asmuth

Name	DateTimeReceived	Body.TextBody
Hinke Jansen	1/6/2023 8:18	Dear IRS, I am writing to express my extreme dissatisfaction with how electrical vehicles are classified under the IRA, especially the Tesla vehicles. Tesla is a groundbreaking energy company that has lead the market and the EV industry and its vehicles should qualify for the EV credit in 2023 and beyond. All EV vehicle companies should be treated the same. Leaving Tesla is out of unfair and totally inappropriate. Sincerely, Hinke Jansen
David Gaffney	1/6/2023 8:43	Do not discriminate against successful EV companies like Tesla with tax break funding. Regards, David Gaffney Carlsbad CA
Frank Valentine	1/6/2023 8:55	Just reiterating the numerous emails you've likely already received regarding the lunacy of certain Tesla models not qualifying for the EV tax credit, while hybrid model vehicles who achieve far less electric MPG do. Fix this glaring mistake please. Frank
Tom Kennelly	1/6/2023 8:57	America is all about. Here is THE car company that started the automotive EV revolution and the IRS doesn't consider Tesla purchasers worthy of the tax credit. Sent from my iPad
Trevor Klipfel	1/6/2023 9:13	Hi there, My name is Trevor and I am emailing you because I think that the EV tax credit should be extended to Tesla. The cars that are getting tax credits are awful and inefficient and barely even electric. The tax credit offered for the Jeep Wrangler 4xe is the most egregious example of outright crony capitalism corruption I've seen in a while. The legacy American carmakers are not the future of America. They are in stuck the past and it seems very corrupt that they get tax credits but Tesla gets none. If Tesla doesn't get EV tax credits then no company should. This is very upsetting and a colossal misuse of tax payer dollars. Thank you, Trevor -- Thank you, Trevor
Jerry Foster	1/6/2023 9:41	The proposed EV tax credits are messed up and have nothing to do with science. Big Labor Unions get benefits to make inferior vehicles while Tesla is the most scientifically advanced and reliable manufactorer. Quit playing politics! Gerald Foster PO Box 854 Sterling, AK 99672
Jonathan Freinkel	1/6/2023 9:56	Hi, As a tesla Owner I would like to express my disapproval for excluding cars like the Tesla Y. The car is fantastic and the lack of rebate would cause both money to flow out of the country (to people who support foreign cars...) as well as pushing others to use fossil fuels. While some trim levels may fit and receive the rebate- those are the units that are driven less and therefore have a lower environmental impact I hope this item is reviewed and can addressed. Thank you Jonathan Freinkel
Patrick McElhenney	1/6/2023 10:46	order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Sent from my iPhone
sergiu.smecal@gmail.com	1/6/2023 11:40	Hello, The priority should be four cars manufactured in the US over 7080% of parts. True battery electric vehicle should be prioritized. Manufacturers like Tesla, Canoo and the like. should have a priority finding. Thanks in advance, Sergiu Smecal (916) 770 7323

Name	DateTimeReceived	Body.TextBody
Michael Gayle	1/6/2023 12:37	All versions of the Tesla model 3 and y should be included in the 7500 incentive. Please fix this! Overpriced plug in hybrids should not be included due to their low mpg vs mpge of the referenced Tesla models. Thanks Sent from my iPhone
Brian Tijan	1/6/2023 13:10	I think it's fair to say that any EV purchased in lieu of a gas vehicle, helps fight climate change. I think it's equally fair to say that most that US taxpayers, all other things being equal, would prefer to use our money help sell EVs that are made here and support U.S. jobs. If those 2 things are true, why such a complex rule? Buy an F150 lighting, 7,500 credit. Buy a Tesla Model S, 7,500 credit. But a Chevy Bolt, 7,500 credit. Let's get focused on getting EVs on the road and growing the U.S. EV industry, and a little less focused on creating work for accountants! Anyway, my 2 cents. Brian Tijan
Bill Johnson	1/6/2023 13:33	This article pretty well cover everything I wanted to say, but not including full EV's in the tax credit is really unfair as it detracts from the goal of going fully electric. https://www.notateslaapp.com/news/1130/tesla-s-dilbert-cartoon-moment-penalized-for-being-too-efficient At best, this is a pretty severe lack of negligence by the IRS to properly categorize vehicles. At worst, it's corruption against companies like Tesla in order to benefit a dying legacy auto industry by giving them EV tax credits for vehicles that are anything but EVs. Instead of funding the next generation of the American economy, tax payers are now funding old technology in large, inefficient gas vehicle auto makers. This is a gross miss use of taxpayer dollars. Bill Johnson 27703 Jug Run Rd. Frazeysburg OH, 43822
Anuj Basnet	1/6/2023 13:39	Hi, Giving $7500 tax credit to a hybrid with only 21mpg electric mileage (EV willy) when some tesla models dont get any ev tax credit is outrageous. Irs is directly supporting fossil fuels and delaying the electric revolution by doing this. This should be changed asap. Anuj Basnet US citizen Get Outlook for iOS<https://aka.ms/o0ukef>
Michael Fulton	1/6/2023 13:44	grant Tesla vehicles EV tax credit status Sent from my iPhone
Joe Quittner	1/6/2023 14:28	combustion propulsion. I see that there is a $7500 purchase incentive for some hybrids with poor fuel economy in the gas engine part and no incentive for some completely electrical cars that don't weigh enough, such as certain models of Tesla cars, which are at the top of my list. Why is weight such an enormous factor? Thank you. Yours sincerely, Joe Quittner
Hodgins, Andrew	1/6/2023 14:42	Hello, I am here to comment about the $7500 EV Tax Credit. The fact that Tesla fully electric vehicles are excluded from the tax credit appears to go beyond the excuse of a technical oversight. Companies whose vehicles are partially battery powered should be investigated or audited. There really seems to be underlying corruption that warrants a closer look. It also appears some of these companies have hiked prices to benefit immediately from the EV Tax Credit. Many other companies sell full EVs or hybrids at a loss in order to stay relevant. Please don't allow this technical "bailout" keep them from bankruptcy when their own past decisions are to blame. No special treatment for legacy auto manufacturers! Thank you for your time and allowing the public to voice their concerns.
Mike Lyons	1/6/2023 15:01	Dear Andres Garcia, Please include all Tesla vehicles in the EV tax credit. The MSRP thresholds should be adjusted or eliminated for pure EVs. For the limits to exclude some Tesla vehicles is absurd. Tesla accelerated the advent of electric vehicles and is the first American car manufacturer in 100 years, they should be celebrated and rewarded and universally included in the tax credit, which should also be larger. Thank you for inviting comment on this matter, Mike Lyons

Name	DateTimeReceived	Body.TextBody
Shuyun XIONG	1/6/2023 15:13	Dear officer: Thank you for reaching my comments. Some car has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. But some Tesla car is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. I feel so sad about that. Tesla is the leading goat of the EV industry. Please give them more love and support. Please make Tesla car get the $7,500 EV TAX Credit as well. Thank you very much! Best Regards. Sincerely, Shuyun
Joshua Biggs	1/6/2023 15:54	The idea that an automaker is penalized for being too efficient with their vehicles is ludicrous. The nuances of this bill were clearly crafted to deliberately exclude Tesla vehicles, when the government is supposed to be completely neutral. Leaving this bill as is not only will be damaging to the environment but it is also extremely anti-competitive. This bill isn't forcing legacy automakers to get better, it's letting them get away with less.
hercrypto	1/6/2023 15:57	RE: OMB Control No. 1545-2137 All electric cars should receive the $7500 rebate, not just a hand-picked few. Why exclude Tesla? Or any legitimate electric vehicle. But especially one with such high efficiency.
Jonathan Warren	1/6/2023 17:03	Please extend the same tax credit to Tesla that is currently being offered for other EVs.
Dani Shearman	1/6/2023 17:03	Tesla, like all reasonable electric vehicles should be included in the tax credits or the tax credits eliminated.
Steve Draper	1/6/2023 20:14	logical perspective, you either don’t have enough of a budget to support Tesla’s vehicles with this incentive or a bias decision was made on what companies should receive the incentive. Sincerely, Steve Draper Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Kevin McEvoy	1/6/2023 20:35	Wondering if I will receive a reply? Sent from my iPhone > On Jan 3, 2023, at 8:01 PM, Kevin McEvoy <kevinwilliammcevoy@icloud.com> wrote: > > Why are some models of the Tesla Y not eligible for their owners receiving tax credits, while some fossil fuel hybrid EV engines are given the credit? > > Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
zma	1/6/2023 22:01	Mr. Charles Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, You may know the story "Tesla Plunges 250 Feet Over Notorious Stretch of Highway 1 in Calif., 4 in Critical Condition". More details below, Crashes along Devil's Slide in California rarely end with survivors. So when Dharmesh A. Patel allegedly attempted a murder / suicide by driving off the cliff with a woman, 4 year old girl, 9 year old boy, few had hope. Just one problem with Patel's plan: He was in a Tesla. [image.png] Brian Pottenger, battalion chief for Cal Fire, had this to say about the rescue: "We go there all the time for cars over the cliff and they never live. This was an absolute miracle" As they arrived at the scene, other firefighters watching the sedan through binoculars suddenly noticed movement - a sign that at least one person was still alive. "Every one of us was shocked when we saw movement out of the front windshield" — Pottenger "The incident turned from what had been likely a recovery of bodies to a rescue operation that took several hours amid constant rain, heavy winds, slick roads and crashing waves" — ABC 7
zma	1/6/2023 22:01	Mr. Charles Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, You may know the story "Tesla Plunges 250 Feet Over Notorious Stretch of Highway 1 in Calif., 4 in Critical Condition". More details below, Crashes along Devil's Slide in California rarely end with survivors. So when Dharmesh A. Patel allegedly attempted a murder / suicide by driving off the cliff with a woman, 4 year old girl, 9 year old boy, few had hope. Just one problem with Patel's plan: He was in a Tesla. [image.png] Brian Pottenger, battalion chief for Cal Fire, had this to say about the rescue: "We go there all the time for cars over the cliff and they never live. This was an absolute miracle" As they arrived at the scene, other firefighters watching the sedan through binoculars suddenly noticed movement - a sign that at least one person was still alive. "Every one of us was shocked when we saw movement out of the front windshield" — Pottenger "The incident turned from what had been likely a recovery of bodies to a rescue operation that took several hours amid constant rain, heavy winds, slick roads and crashing waves" — ABC 7
Roosevelt Milord	1/6/2023 22:27	Is this government corrupt or just plain stupid? Hybrids should not be on this list and if they have to be then they should only receive $2000 off. Add Tesla’s lineup and Ford as well. Sent from my iPhone
Michael Gazi	1/6/2023 22:39	If Tesla vehicles, 100% electric, Made in the USA, by Americans, do not qualify for the US EV tax credit then nothing should. Fix this. Do NOT waste resources incentivizing things that are not good for our country, its people, the environment, or the world.
Darrel Kelly	1/6/2023 22:42	There is no rational explanation for excluding the Tesla from those vehicles eligible for the Qualified Plug-in Electric Drive Motor Vehicle Credit. To do so can only result in clear, thinking, intelligent people from drawing a conclusion that either the employees of the Internal Revenue Service, lack any understanding of science, or that special interest groups (the existing automotive industry) has somehow influenced this decision. In either case I can only assume that corruption is rampant or that stupid people are allowing ridiculous rules like this to be put into place. I do not like either conclusion that one must draw from such a rule. The only hope I have in being wrong is that these rules will be revised and that our government will stop protecting legacy industries. I’m looking forward to seeing what actions are taken. I have hope that you will do what is right. Respectfully, Darrel Kelly 5363 Cribari Green San Jose, CA 95135 (408) 718-1908 -- All the best, Darrel Kelly

Name	DateTimeReceived	Body.TextBody
Jeff Welch	1/6/2023 22:45	---------- Forwarded message --------- From: Jeff Welch <jkmatilija@gmail.com<mailto:jkmatilija@gmail.com>> Date: Fri, Jan 6, 2023 at 7:42 PM Subject: OMB Control No. 1545-2137 To: <pra.comments@irs.gov<mailto:pra.comments@irs.gov>> IRS, It's just ridiculous that you're allowing an extremely inefficient powertrain of 20 mpg to get an ev $7,500 tax credit and not including wholy American Teslas. I give up. Jeff Welch
Phil Wolff	1/6/2023 22:58	Dear Sir or Madame, Some serious “re-thinking” needs to be done in regards to which vehicles would receive a tax credit. Why would a hybrid Jeep which gets 20 miles per gallon of gasoline qualify for a tax credit when many if not all Tesla vehicles will not? Why is weight a sole consideration on why certain vehicles will get the tax credit? Heavier vehicles are less efficient and do more harm to roads then lighter vehicles. In the Pacific Northwest salmon populations are severely harmed by tires wearing and the particulates finding there way to streams. I certainly hope the Internal Revenue service takes another look at the EV tax credit and determines a more fair approach which would benefit the environment and the public Thank you
Rob G	1/6/2023 23:21	Thank you for taking statements on this. I think it is really important for American workers Union and Non-Union to have opportunities to help build ALL American EV Cars. I am really excited for any manufacturer who is all American. I dislike the fact that cars assembled in America get the same advantage as cars that are completely manufactured in America. I believe only ALL Electric Vehicles should receive the credit. I believe the the Battery packs are the most important out of all the parts that needs to be manufactured in the USA. The battery pack is the new strategic advantage that we need to develop so the USA does not fall behind foreign countries as we currently are struggling to keep up with. The Electric motor is the next most important part that needs to be all made in the USA. 1. With that in mind I believe an $80,000 cap to any all Electric car should be acceptable. regardless of income. 2. No Hybrids should be allowed to receive the credit as they do not improve the future of the ALL Electric Vehicle, the Battery packs and the battery pack efficiency. 3. Only vehicles completely manufactured in the USA should receive the tax credit. 4. If vehicles with parts manufactured outside the USA are allowed to receive a credit it should be proportional to the amount that is actually manufactured in the USA. If the Vehicle is only assembled in the USA it should receive no credit as the parts are not manufactured in the USA. We really need to bring the manufacturing back in to the USA. This should strengthen our manufacturing abilities and keep our brilliant engineers here at home. 5. Get rid of the silly brackets like the car has this many seats or weighs this amount. It should just be all electric and under $80,000. I would really like to see GM and Ford manufacture all of their parts in the USA not just assemble them here. I think it is a gross underestimate to push Tesla out on to the edge when right now when every manufacturer should be trying to achieve the same all USA manufactured parts for their vehicles. In my opinion I would rather purchase a Tesla with out the credit because of the fact they are currently our only all American made Electric Vehicle plus they are the most safe vehicle on the vehicle market period. USA needs to support Tesla and encourage GM and Ford to move all of their manufacturing back to the USA. I can not believe my tax dollars in the form of government loans are going to foreign countries. We need to keep our American tax dollars here at home.
Johnny B	1/6/2023 23:28	The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not. I worked at Tesla starting in July of 2017 as an Operations Analyst out of the Bethlehem, PA distribution center facility and left as a Program Manager based out of Austin, TX as of September 2021. I spent most of my time in the distribution and supply chain organizations. Before Tesla, I was a Director of Business Intelligence and Pricing at the largest Pet Food & Supply distributor in the US, Phillips Pet Food & Supplies based out of Easton, PA. My wife and I also owned a small business in Bethlehem, PA between 2016 and 2019. My thoughts are my own and are not representative of everyone who currently works, or has worked at Tesla. Thanks! John
James Moore	1/7/2023 0:08	Dear IRS, Please count my comment as critical of the IRA EV tax credit rules. Please alter it to serve the function you claim: reward energy independence (Tesla), American made (I assume this means US made) (Tesla), and national security (Tesla is innovating like we have never seen). I realize this ruling has been designed to appease the forces that created it. Count my voice against those voices. Instead, count my voice toward your stated goals. I will write my congressmen with similar sentiments. Please do the right thing and allow Tesla buyers to be benefitted by choosing American inginuity, lower carbon footprint, and American labor. Tesla. Jim Moore Weslaco TX Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>

Name	DateTimeReceived	Body.TextBody
Kemper Brown	1/7/2023 8:27	appropriately made with US labor and parts should qualify for the $7500 tax credit. My concern is that somewhat more expensive EVs do not qualify thus it would make sense if vehicles for passenger use up to $100,000 qualified for the tax credit. This would include Tesla vehicles which I believe has done more to propel EV technology use than any other company on the planet. Thank you for allowing me to provide this feedback and I hope that you agree. Kemper W Brown Asheville, NC Sent from my iPad
JOHN BARTOCCI	1/7/2023 11:46	right. John Bartocci Sent from my iPad
Robert Anderson	1/7/2023 14:03	This regulation should be modified so that all EVs including all Tesla vehicles are included in the rebates/ tax credits. Bob Anderson 36 Chestnut Circle Brewster, MA 02631 Sent from my iPhone
Jesús Rubio García	1/7/2023 15:24	Good evening, Totally unfair the way tax credit applied to Tesla cars. Where is free market and democracy? Regards, Jesús
mladen golubovic	1/7/2023 16:21	Considering that Tesla cars are fully electric and of the longest range and that Tesla is the market leader, full EV tax credits should be given to Tesla for all car models. Please note that due to Tesla's early investment into the EV market, our natural environment will be greener. Tesla has changed the direction of the auto industry, as US citizens we can at least offer the firm a full Tax Credit program for all cars it makes. Thanks, Mladen Golubovic
Weston Nicholson	1/7/2023 16:42	The IRA EV tax credit incentive should not be limited and should apply to vehicles such as the Ford Mach E and Teslas. The incentive is to boost EV sales. It should apply to all … and frankly should not apply to plug-in hybrids as the EV market is now saturated. - Weston
Alexander Narret	1/7/2023 17:10	---------- Forwarded message --------- From: Alexander Narret <anarret@gmail.com<mailto:anarret@gmail.com>> Date: Thu, Jan 5, 2023, 04:38 Subject: OMB Control No. 1545-2137 To: <pra.comments@irs.gov<mailto:pra.comments@irs.gov>> Please fix the issue with Tesla's not receiving rebates as they should. As well, please convey the following to the United States Armed Forces; bring this to the US Army, Navy, and/or Coast Guard directly: I have found out that the USA is currently involved with CyberWarfare against various entities, some located within the USA and some originating from China/Taiwan. The recent insurrection "attempt" was an actual coup of various parties manipulating things behind the scenes. Technology has been developed which can utilize Electric fields to activate neurons wirelessly from afar. With enough computational power to calculate & coordinaye these activations, it becomes possible to create coherent thoughts within humans. Such technology might have been involved or used on Secret Servicemembers to confuse or otherwise affect their decisionmaking. This is a matter of national security, inform the military immediately and have them investigate @Lagginator on Twitter, an account which has mentioned these weapons at times.
J Carlsen	1/7/2023 18:08	Include Tesla in the IRS definitions to be eligible for the EV tax credit. If you don’t your ethics appear compromised. Joel Carlsen 1240 Yorkshire Dr, Naperville, IL 60563 312-209-9777

Name	DateTimeReceived	Body.TextBody
-†-Gorm Auslander-†-	1/7/2023 18:40	I was invited to comment on the current state of EV tax credit, and I'd like my voice counted among those saying that the qualifications should be revised. As you may have seen doing the rounds on twitter, a Jeep wrangler getting 20mpg qualifies because it has a plug in hybrid battery that can barely do 20 miles of all electric range, yet somehow many Tesla vehicles that have in excess of 300 miles of range and an efficiency close to 120mpg (equivalent) somehow do not qualify. I don't believe that the expense of the vehicle should disqualify it. The more it costs the more the tax credit is needed. The Tesla Model 3 is one of the world's most popular EVs right now, and that accessibility is crucial for adoption rates, bringing us further toward the ultimate goal of a petrol-free road. [https://ci3.googleusercontent.com/mail-sig/AIorK4yusJWti7KswbPfZR6hABYwMfKn0EmsPfo5QqObVp6XoOXAVekceA-qrrmobRCUd7WRwCYE9So]
gab20b	1/7/2023 21:46	All Teslas should get the EV tax credit. And until you have actual proof of climate change all vehicle owners should get the credit.
Chad Littlefield	1/7/2023 22:04	The fact that no tax credits for a majority of Tesla Model 5 seaters is silly. This is an American made all electric vehicle. Doesn't make any sense that a plug-in hybrid made in Korea would get a tax credit, but not a reasonably priced Tesla. Please change to support American business, jobs, and a smoother switch to EVs! [logo] Chad Littlefield Co-founder and Chief Experience Officer Speaker, Author, and Co-creator of the Connection Toolkit<https://weand.me/product/connection-toolkit/> (508) 717-9465<tel:(508)717-9465> | www.weand.me<http://www.weand.me/about-we/chad> [https://s3.amazonaws.com/images.wisestamp.com/icons_for_colors_32/linkedin.png]<http://www.linkedin.com/company/we-%E2%84%A2> [https://s3.amazonaws.com/images.wisestamp.com/icons_for_colors_32/facebookpage.png] <http://facebook.com/weandmeinc> [https://s3.amazonaws.com/images.wisestamp.com/icons_for_colors_32/blogRSS.png] <http://www.weand.me/ideas>
Erin Kohlhepp	1/7/2023 22:07	To Whom it May Concern, Not including all EVs from the leading EV manufacturer is an obvious and politically-based move. People have already lost faith in your office so why would you make such a mistake? Tesla is who the American people think of when we think “electric vehicle”. With regards, Erin Kohlhepp
Daniel Skupniewicz	1/8/2023 1:14	incentives for consumers buying Tesla vehicles. Tesla vehicles are years ahead in innovation compared to other EV manufacturers. I will be buying one regardless with or without incentives. Thank you for considering what I am saying. My contact information is below. Daniel Glen Skupniewicz 53 Enos Dr. Salinas CA, 93908 831-320-9530
emailbrianjohns@aol.com	1/8/2023 12:56	My understanding is that there is a request for comments regarding the EV tax credit changes which recently occurred. I have to admit that I was very disappointed in these changes as a result of Joe Manchin's manipulations of the Inflation Reduction Act. Although I fully support manufacturing products in the US (and think that we should have never opened trade with China), the current structure of the EV tax credit renders most electric vehicles ineligible. The provisions are extremely complicated, with various levels of tax credits depending a number of factors, such as where the batteries and vehicles are produced to the cost of the vehicle and the taxpayer's income. My understanding is that these provisions may also violate trade agreements with other countries. If the goal is to increase EVs in circulation, reinstating the previous tax credit would help accomplish that goal - a simple, flat tax credit across the board to help ease the financial burden of transitioning to a new vehicle. Most EVs are so expensive that a $7,500 credit will primarily cover the taxes and fees for such a large purchase. EV production is now just starting to flourish in earnest, and I had planned to purchase one until the tax credit changed. I had driven all of the affordable EVs over the last year to determine which one to purchase, though am now continuing to wait and see if additional tax credit changes may be implemented. The benefit of waiting is that more models are being released every year, such as the upcoming Chevy Blazer (for which I have placed a refundable deposit) and Equinox. I had planned to purchase an Audi Q4 eTron last year, though the elimination of the tax credit in conjunction with a price increase from Audi caused me to change my mind, as the cost suddenly ballooned by $10,000 and I currently have a ICE car that works just fine and don't need to spend more than $50,000 to replace it for an otherwise equivalent vehicle that cost half of that 10 years ago. I know that there are larger political forces at play here, and find it hard to believe that the CEO of Tesla asked everyone to vote Republican in the mid-term elections when not a single Republican supported the Inflation Reduction Act, which reinstated EV tax credits for Tesla. In my mind, a company
Amy Fallucca	1/8/2023 21:25	All Teslas and other fully electric vehicles should qualify for the full tax credit. If you must differentiate, there should be a lower incentive for hybrid vs fully electric. My two cents. Duh. Thanks. -- Amy Fallucca amy.fallucca@gmail.com<mailto:amy.fallucca@gmail.com> c: 414.748.0747

Name	DateTimeReceived	Body.TextBody
Fred Thompson	1/8/2023 23:53	It is irrational to not qualify the Tesla 5 seat model "Y" for the $7,500 tax incentives! Not qualifying the "Y" because it is to heavy is ridiculous. You should consider phasing out plug-in hybrids over the next two years. Fred Thompson
Brianpshea	1/9/2023 0:14	Sent from my iPhone > On Jan 4, 2023, at 2:58 PM, Brianpshea <brianpshea@hotmail.com> wrote: > > i would like to take the tax credit for my 2022 Tesla. What do i need to do? > > Thankyou, > Brian > > Sent from my iPhone
malou8899@yahoo.com	1/9/2023 13:46	The $7500 EV tax credit is a sham, Tesla is %100 American but you want to give this credit to other car companies that make cars in other countries. We should be promoting TESLA as much as we can for a more sustainable future. https://chng.it/SbxtZt2X4d <https://www.youtube.com/redirect?event=comments&redir_token=QUFFLUhqbUpYa2FqOEF4YUthLU1ldGI3dFlOZlIJJeFlOZ3xBQ3Jtc0trZW5ManBOYU VoX3Q4TDZVQUttTTBNVkVoZDVHV2doX04yM2NCSHRJM1VXZ2twZW9BVVJxY1hDUjdtY0dqRk01QVlGNlRTTG1yV1FXazFSRURPNTlwRWVNVS1LeWNm azY1bnF5XzFjTjFYY19CcXZTVQ&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&stzid=Ugyb3sZ0GnrGyS9LnnN4AaABAg> I am retired and would have loved to purchase a TESLA with that $7500 tax credit. you are not making it easy for me at all.
Bruce Taneja	1/9/2023 14:00	and the energy dependency of the US on oil-producing nations. Therefore it makes sense to have this act in place to help innovative companies reduce our energy dependence. Who would have imagined just 10 years ago that we could run cars without gas? Imagine if the US could eliminate the need for foreign energy dependence. One US company has shown enough innovation in cars and megapacks inserted into electric grids. We know now that this energy independence is very possible. As we study the exclusions that are set in place in IRA regarding minimum weight, suspension height, and the number of seat requirements, these requirements seem to be excluding Tesla's most popular models, which are lighter, have lower suspension, and therefore are the most energy efficient. Meanwhile, we have Chinese companies which have received heavy subsidies from the CCP in the last few years to the tune of $20B. It is time we encouraged our most innovative companies by putting our tax dollars to the best use. Please revise this IRA to include the most energy-efficient, popular Tesla models. Thank you! Bruce Taneja Naperville, IL 60563
Chad Gainor	1/9/2023 14:29	hello, just two quick comments.. Ice vehicles with tiny batteries shouldn't qualify for incentives at all, only pure EVs. And Tesla vehicles should be eligible for the same incentives as union automakers - all Tesla vehicles, not specific ones, don't need to complicate it. Thats all. Thanks.
Nathan Baily	1/9/2023 17:58	[Inline image] If the above illustration is true, then this tax credit makes no sense. Teslas are over 90% American-made and are highly efficient, yet buyers receive no EV tax credits? What kind of fraud is this? Nathan Baily PO Box 490 Roseburg, OR 97470
Stephen Zodrow	1/10/2023 8:28	it for you.
Rod Anderson	1/10/2023 9:27	Dear IRS Morons Stop screwing Tesla (an American company) on EV tax breaks. Stop funding foreign car companies with our EV tax dollars you petty bastards. What ever happened to putting America first? Stop making your curruption and personal feelings so blatently obvious.
Eric Lukens	1/10/2023 14:29	I am trying to purchase a tesla for work purposes and am quite upset that the tesla are not included in the $7500 tax credit that is suppose to promote cleaner energy. Please fix thus problems as soon as possible. Thank you, Eric Lukens.
adamwtaylor@gmail.com	1/10/2023 15:38	Hello I disagree with the current stated way electric vehicle tax credits will work. I believe it singles out Tesla and other cars that are leading the industry, and therefore the biggest benefactor to the stated goals of more electric cars on the road. By doing this so blatantly and deliberately conforming the guidelines seems quite obvious to single out this company , and perhaps may incline the public to believe it was politically motivated which should not be tolerated in America. Good day to you and thank you for reading my comment, sincerely Adam Weatherall. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Kenneth Khuu	1/10/2023 15:40	Tesla, not to mention world safest as well. more than ever i'm proud of being an American and proud of Tesla as an American car company. please do the right thing by the people and the planet give the rebate to the car company that actually deserves the money from the hard working American. Thank you for your considerartion
Ken Eisner	1/10/2023 15:54	Aloha from Hawaii!! I would like to comment on the electric motor vehicle credit. Excluding certain Tesla vehicles and allowing plug-in electric vehicles with 20 miles of battery range like the Jeep plug-in Wrangler is not a good use of the funds for the credit. Tesla, which has fully electric vehicles don't get the credit for certain vehicles where vehicles that are mostly gas-powered vehicles get the full $7,500 credit is unfair and misguided as to the spirit of the program. Plug-in electric vehicles are not true EVs. Please reconsider the stipulations of vehicle qualifications for the tax credit and allow OEMs that have fully electric vehicles to have more vehicles that qualify for the program. Thank you for your time. Sent from my iPhone K E N EISNER
Jared Meadows	1/10/2023 15:55	Dear IRS, I am writing to express my disappointment and frustration with the recent announcement that the new tax credit for electric vehicles does not apply to the Tesla vehicle because it is not heavy enough. I believe this decision is fundamentally unfair and unjust, and I respectfully request that it be reconsidered. First and foremost, the purpose of the tax credit is to incentivize the purchase of electric vehicles and reduce the country's dependence on fossil fuels. By denying the tax credit to the Tesla vehicle, the IRS is effectively discouraging the use of one of the most popular and technologically advanced electric vehicles on the market. Furthermore, the decision to deny the credit based on the vehicle's weight seems arbitrary and illogical. The weight of a vehicle should have no bearing on its environmental impact or its ability to reduce emissions. In fact, many smaller, lighter vehicles have a much higher fuel efficiency than larger, heavier vehicles and thus have a greater potential to reduce emissions and improve air quality. In light of these facts, I urge the IRS to re-evaluate this decision and include all the Tesla vehicles in the list of eligible vehicles for the tax credit, regardless of weight. This will not only encourage the purchase of electric vehicles but also promote a more sustainable and environmentally friendly transportation system. Thank you for your attention to this matter. Sincerely, Dennis Jared Meadows SENIOR FRONTEND DEVELOPER
Agye Danso	1/10/2023 16:09	Good day Mr Garcia, I am writing to you to comment on Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. If hybrid vehicles are receiving the full tax credit, then all full EVs should receive the full tax credit. Specifically all Tesla models should qualify for full credit. Please make this change as soon as possible. Thank you, Mr. Danso
eugenestrawberry 18	1/10/2023 17:02	All Tesla should have the $7500 tax credit.
Elaine Rossi	1/10/2023 17:33	Andres Garcia Please include the Tesla vehicles in your $7500, tax credit. I currently own a 2013 Nissan Leaf electric and love it and want my next electric vehicle to be a Tesla from USA. Sincerely,
Frank Schulte	1/10/2023 18:40	and burn fossil fuels. Frank Schulte Sent from my iPad
Ryan Breitkreutz	1/10/2023 21:24	Dear IRS I am writing to beg you to revise your standards for the qualified plug-in electric vehicle credit. It is absolutely ABSURD that a Jeep with 20MPG and only 21 miles of electric range receives a $7500 tax credit, while a Tesla with a 330 mile ALL ELECTRIC range is not eligible. Please, please, PLEASE do the right thing here. This credit is meant to incentivize people to make choices that benefit the planet. Please change your criteria. Thank you.

Name	DateTimeReceived	Body.TextBody
Chris Ball	1/10/2023 21:43	My Name is Chris Ball. I am a tax paying American citizen. Live in Ga GADL# 050579469. I am formally submitting my comments regarding the upcoming EV tax credit. Comments as follows: Hybrids with very limited full electeic range getting a full credit while (certain) full ev's with 250+ miles of range no credit or reduced credit is not in the best interest of Americans or our energy future. Please consider or reconsider including the full ev's (such as American made Tesla's) that are not allowed the full credit under current rules. I would like to receive notice that these comments have been received and noted. If comments are not allowed in this form then I would like to receive guidance on how to formally submit comments that will be considered. Thanks in advance, Chris Ball 210 Chelcy Dr SW Calhoun. GA 30701 (706)-280-8315
David Landes	1/10/2023 21:53	Shame on you. The EV tax credit qualifications are clearly motivated by influences outside of what is best for the American people. It’s offensive to think that we are so blind to not see that this is a ploy targeting Tesla. Put the people first. What is best for the people and the electrification of America is to incentivize the purchase of the electric vehicle leaders vehicles that are in high demand and will truly bring us into a sustainable energy future. David Landes Dlandes@stillwaterfloatation.com<mailto:Davidlandes@stillwaterflotation.com> (540) 529-7021
Alec Badalamente	1/10/2023 22:21	I hope you had a wonderful holiday. I just want to make a comment that I think it’s too fast to make there be a assembly requirement for the EV cars to be made. Toyota, Hyundai and Kia, make the highest MPG and MPGe cars. Their PHEV’s are also VERY affordable and their prices attract us middle class civilians. It’s upsetting to see that a Tesla model S or X qualify, yet a Prius prime or Kia Niro PHEV does not. The people that need tax credits are the middle class and we really want affordable EV’s or PHEVs to qualify for the tax credits to bring down the price. This bill is a huge incentive to incomes of just below an AGI just below $150k, and not a $40k-$50k salary. What would be really fair is to give the corporations time to move. If they are starting to sign leases for factories to be built by a reasonable deadline, should give them the green light to be eligible for the credit. PHEV’s are peoples’ first steps to EV or their cheapest option, so I think we should have a delayed assembly rule for corporations that are making plans to move.
Roy Dudley	1/10/2023 23:19	Dear Andres Garcia, Internal Revenue Service As a 72 year old concerned citizen of the USA, I see the electric vehicle as one of the best answers to today's world ecological and economic problems. And as a 34 year active member of Rotary International which promotes sustainability, our government should promote an American car manufacturer like Tesla, which has literally pushed the world's move to electric vehicles Please consider the tremendous following Tesla has, and don't be blinded by the oil industry corruption. Thank you for your valuable time. I know you will make the best choice which is for the good of us all. Roy B. Dudley "El Gringo Jalapeño" Coordinador Rueda con Rotary México Tel. +52 2282857210
alex casillas	1/11/2023 0:51	difficult for the company to grow and succeed. As an American I believe in equality as this is how the country was set and established. I’m here to say change the tax credit criteria for Tesla and give credit were is due…as other vehicles with a gas engine and same amount of seats are getting it without a problem.
alex casillas	1/11/2023 0:54	I feel that all tesla vehicles should get the $7500 dollar tax credit, this is absurd is obvious that the government is punishing Tesla and is making things difficult for the company to grow and succeed. As an American I believe in equality as this is how the country was set and established. I’m here to say change the tax credit criteria for Tesla and give credit were is due…as other vehicles with a gas engine and same amount of seats are getting it without a problem.

Name	DateTimeReceived	Body.TextBody
brandon allproservicesco.com	1/11/2023 9:06	Mr. Andres Garcia, I'm writing in to express my concern for the obvious bias against Tesla vehicles for Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. The credits offered for certain vehicles doesn't even make sense as they don't offer a substantial Electric Vehicle benefit. For example, a particular Jeep vehicle qualifies with only a 21 mile electric range as it is a gas engine vehicle and not even electric. Meanwhile Tesla vehicles receive over 300 miles of range as an actual electric vehicle yet they don't qualify for the tax credit. The requirements and thresholds need to be extremely overhauled to not allow manufacturers to take advantage of loopholes but encourage manufacturers to better the world and environment rather than make a profit all while being fair across the industry to every manufacturer that participates in this new going green effort. Thank you, Brandon Crotty All PRO Services Co. 809 Sawdust Trail Kissimmee, FL 34744 Office (407) - 847 - 5822 Fax (407) - 847 - 5825 www.AllPROServicesCo.com<http://www.AllPROServicesCo.com>
Jorge Barcco	1/11/2023 12:42	Hello Mr Andres Garcia, Can you please help our voices be herd about the $7,500 EV Tax Credit? It is unfair that Hybrid vehicles are that only have ridiculous short electric range (under 50 miles) are benefiting from this, but the other fully electric cars (Tesla cars) are not? This is clearly absurd. The hybrid cars are just elaborate ways to get around regulations, regulations made to improve the air quality by promoting clean air vehicles (electric cars) Please, we want Fully electric cars to also benefit from all EV tax credits. According to the World Health Organization, in 2019, about 3.9 Million people died because of chronic respiratory burden, even if 1% of those death are directly linked to gas car pollution is too much. Please, let's help promote clean fully electric cars. Thanks,
Dan Scheerhorn	1/11/2023 12:43	Dear Mr. Andres Garcia, I am writing this e-mail to voice my concern with the current EV tax credit. In the bill's current form it seem to miss the original intent of the tax credit. Concerns not fully meet in bill: 1) Boost manufacturing of EV's in the USA. 2) Boost manufacturing of batteries in the USA. 3) To reward companies using US workers. 4) To reward companies using raw materials from US soil. 5) Reduce the carbon foot print in the USA to address climate issues. One example of how the bill has missed the original intent is with the Tesla model "Y" 5 seat. The same car with the same motors, batteries and over all dimensions but having a option of 7 seats does get the $7500 credit. Please push for a revision that will address my concerns. Thank-you, Daniel Scheerhorn
Jason Meadows	1/11/2023 14:34	Hi, I am writing to ask that you make all Tesla cars are eligible for the $7500 tax credit. They are the best electric cars on the road and are 100% electric. It is critical that we move to an all-electric transportation future to reduce the amount of fossil fuel combusiton products released into our atmosphere, worsening the problem of global warning. This tax credit will be an important catalyst to an all-electric future. Thank you so much in advance for your consideration. Sincerely, Jason Meadows
Micah Scott	1/12/2023 0:05	Andres Garcia, The environment cannot weigh on business decisions by itself. The government must add incentive for environmentlly friendly business decisions in the US. Please consider honoring the tax rebate for Teslas and the Mach-e. Thanks, Micah Scott

Name	DateTimeReceived	Body.TextBody
Glenn Archibald	1/12/2023 6:23	To Andres Garcia, Internal revenue service I am writing in regards to the OMB Control No. 1545-2137, and in particular, the exclusion of Teslas from the tax credit under this regulation. As you may or may not be aware, Teslas are electric cars that have become increasingly popular among drivers in recent years. This is due to the many technological advancements they have undergone in order to be highly efficient and eco-friendly vehicles. As a result, drivers of Teslas often look to the availability of tax credits as an incentive to purchase them. The exclusion of Teslas from the tax credit offered under the OMB Control No. 1545-2137 is unfavourable to drivers and will likely lead to decreased interest in the vehicles. Therefore, I suggest that the rule be amended to allow for Teslas to be eligible for the tax credit. This would incentivize more drivers to purchase the vehicles, ultimately leading to more eco-friendly travel, which improves air quality and helps to reduce our carbon footprint. Thank you for taking the time to consider my request. I look forward to hearing from you. Sincerely, Glenn O Archibald 3181 Bradford Place Birmingham, AL 35242
Santiago, Christian	1/12/2023 11:08	Hey Andres Garcia, Please include all Tesla Electric Vehicles for the $7,500 tax credits. They have revolutionized the electric car industry in there battle to save the planet. Why oppose the leaders of this and punish the public. Please help and reconsider. Thanks! Christian L. Santiago, P.E. NWR Traffic Design Project Engineer
Santiago, Christian	1/12/2023 11:09	To whom this may concern, Please include all Tesla Electric Vehicles for the $7,500 tax credits. They have revolutionized the electric car industry in there battle to save the planet. Why oppose the leaders of this and punish the public. Please help and reconsider. Thanks! Christian L. Santiago, P.E. NWR Traffic Design Project Engineer
Christian Santiago	1/12/2023 11:09	Please include all Tesla Electric Vehicles for the $7,500 tax credits. They have revolutionized the electric car industry in there battle to save the planet. Why oppose the leaders of this and punish the public. Please help and reconsider.
jake larsen	1/12/2023 17:03	ALL TESLAS SHOULD QUALIFY FOR TAX CREDITS AND REBATES - NOT JUST BRANDS THE IRS WANTS BECAUSE IT BENEFITS THE NARRATIVE!! Jacob Larsen Sent from my iPhone
Nathan Packard	1/12/2023 20:46	I'm writing again as a citizen who pays taxes, to highlight this issue. Did you receive my request? On Wed, Jan 4, 2023, 5:34 PM Nathan Packard <nathanpackard@gmail.com<mailto:nathanpackard@gmail.com>> wrote: To whom it may concern: I am writing to argue that Tesla should receive the same electric vehicle tax benefits as other companies. As you may know, electric vehicles (EVs) have numerous benefits over traditional gasoline-powered vehicles, including reduced carbon emissions and lower operating costs. Encouraging the adoption of EVs is therefore a key part of the government's efforts to promote clean energy and combat climate change. However, in order for EVs to truly become mainstream, it is important that they be competitively priced with traditional gasoline-powered vehicles. One way to achieve this is by providing tax incentives for EV purchases. Many other companies already benefit from such incentives, and it is only fair that Tesla, as a leading manufacturer of EVs, should be eligible for the same benefits. In addition, Tesla has made significant contributions to the EV market and has helped to accelerate the adoption of clean energy technologies. Providing the company with the same tax benefits as its competitors would help to level the playing field and allow Tesla to continue innovating and driving progress in the clean energy sector. I urge the government to consider extending the electric vehicle tax benefits to Tesla and other companies that are committed to producing and promoting clean energy technologies. This would not only be fair and equitable, but it would also align with the government's own goals and help to accelerate the transition to a more sustainable future. Sincerely,
Michael Hale	1/13/2023 10:16	If what I am hearing in the EV community is true about TESLAs (I own shares) being blocked from the EV rebate and cars with gasoline engines in them getting it, this is patently and ludicrously unfair. How does someone dare come up with policies like this? I personally would be frightened if I put such a thing forth. Be fair and include the TESLAs in this. If the information I have is correct and this is right, that the TESLAs don't get the 7500 credit, and the polluting cars do, my blood boils when I think of the travesty. This is perversion at its highest. Perhaps a cynical perversion. It frightens me to think of the implications when decision makers corrupt themselves like this..... Sincerely Michael Hale

Name	DateTimeReceived	Body.TextBody
Edward Perry MacDougall	1/13/2023 10:56	Unfair for American taxpayers that the government will not include Tesla vehicles for tax credit.
Jax Baker	1/13/2023 18:04	RE: IRA restrictions The IRA EV credits need to be applied equitably to all EVs without the fine-print exclusions that currently exist for some of the Ford and Tesla vehicles. If there needs to be exclusions then exclude the hybrid EVs, which are merely a transitional vehicle as BEVs inevitably dominate the domestic market. Please stop the exclusions as it unfairly penalizes pure EV players and causes confusion an inefficiencies in the marketplace. Thanks, Jax Baker
J S	1/13/2023 20:09	What about tesla?
Steve Armstrong	1/21/2023 16:13	because they miss two key components: MPGe standards and cars that still rely on gas. First, let's start with MPGe. This metric is vital for understanding how much carbon a car will produce from a fossil fuel grid. Keep in mind that the majority of our grid still runs on fossil fuels and will for the near future. With that in mind, it would be negligent to ignore the climate impact EVs can have on carbon emissions. There is nothing in the requirements regarding MPGe. There is a requirement for battery size, but that has nothing to do with efficiency. Worse, cars with high efficiency seem to be left off the list because they or too expensive or not made in America. This would be tolerable if it wasn't for the fact that cars with very low MPGe will be subsidized. (I would have two thresholds, full credit for high effeciency cars (+110 MPGe) and then half credit for anything over 90 MPGe) Next, gas cars with an electric motor, aka plug-in hybrids, aka PHEVs. Giving these cars any federal incentives is ridiculous. The Jeep Wrangler 4xe has an MPG of 20 miles per gallon. Its MPGe is 49 which can be explained by a 17kwh battery and a range of 21 miles (putting its efficiency at around 1.2 miles per kWh). It's also important to understand how MPGe works for PHEVs and the fact that it can't be used to determine its total impact on carbon emissions: https://thegreencarguy.com/the-truth-about-mpge-and-phevs/
John Kingman	1/26/2023 11:10	Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 Here are my comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. I find that the logic behind the determination of qualifying vehicles is flawed. There are blatant errors when a battery electric vehicle, such as a Tesla, does not qualify, yet a hybrid vehicle such as a Jeep does. I know I am not alone in this, it is apparently a move by those who oppose battery electric vehicle proliferation to block the incentives for increasing the number of environmentally friendly vehicles. Please take a good look at climate change and ask how this is helping Sincerely, John A. Kingman 307 Tumbleweed Trail S, Austin, TX 78733
Pedro Sousa	1/29/2023 2:16	Please don't penalize Tesla for being successful. Pedro Sousa 3958 Tim St, Bonita, CA 91902
Jay Ogden	1/31/2023 14:42	Tesla Motor Company's cars will not qualify and that other US auto company products that are not plug in electric will qualify. This is a politically correct issue but does not offer the correct political message to the American people. All US auto companies that offer plug in electric autos (including Tesla) should qualify for the tax program. Sincerely, Jay Ogden 47-410 Pulama Rd. Kaneohe, HI 96744

Name	DateTimeReceived	Body.TextBody
Frank Yang	2/4/2023 14:21	Hello, this is Frank Yang. I live and work in san francisco bay area, Me and my wife make combined about 370k income. I am a true believer that global warming is real threat to human beings, and we have to do whatever it takes to save our environment and save our future generations. I've been wanting to get a Tesla car for a few years now, but I still haven't made up my mind cus even after the recent price drop, the car is still expensive. If we can get 7500 tax credit, Unfortunately many people like myself living in san francisco bay areas won't qualify the EV tax credit, cus our AGI is over 300k, I know it seems that is a very high income for those who are not living in the bay area, but after our expensive mortgage, property tax, and living expenses, we really don't have much left. I feel it's not fair for us to get excluded from the EV credit, cus we are not rich, just upper middle class who happen to work & live in an expensive place... I suggest that you can set the income exclusion to at least 400k makes more sense, or at least for those who live in expensive states like CA and NY... I am the representative from many of our friends around us, we all feel the same way around us, that's the reason we are not buying the EV car yet... Hope things can change... Thank you for listening, please lift the income limit to 400K+, thank you!! -- Best Regards Frank Yang
James Wagner	2/4/2023 21:04	Please include as many plug in electric vehicles as possible including teslas now excluded from the $7500 tax credit Wishing you and yours well and wellness James Wagner 3520 Santa Ln Santa Barbara CA 93105-3225
Cory Watson	2/5/2023 0:17	To whom it my concern, My name is Cory Watson and I am a 27 year old living in Los Angeles, who's from Maryland. I am writing you today to provide feedback on how I disagree with the income caps of the EV tax credit policy. I live in one of the most expensive cities in the world, let alone in America, and the EV tax credit excluding me from qualification after working hard to be able to afford a more expensive car like a Tesla, or any other qualifying EV, is highly unfair and favors those who didn't work hard to earn a higher income I think some provision that accounts for high cost of living areas or just a general higher income limit such as, $200,000 for a single filer would be more fair. Thanks,
John Harkins	2/10/2023 23:24	You have requested we help you craft a better rebate/credit offering by commenting. Here goes. We have owned a Tesla for nine years and are extremely happy with it. I wish everyone could own one. That's not possible, but your rebate/credit will go a long way. In fact, I may want a second Tesla. Since the purpose of the credit is to encourage more electric vehicles, it just makes good sense, common sense to provide the credit to everyone. So, whether I replace my Tesla or acquire a new one, am I not doing my part to help the economy (it's made in the USA, you know), the environment, and most of all, American workers. Yes, Tesla is not a union shop and I wish it were, but why penalize me for choosing an American product that benefits all of us? Please reconsider your restrictions on the credit and do not extend the credit to "fake" EVs, such as those hybrids that pollute more and may cost less initially, but fail to get the job done. Make EVs work for all Americans. Thanks! John Harkins 45 Lockwood Avenue Old Greenwich, CT 06870-1718 203.637.3570
aamir	2/22/2023 11:33	Now that some cars are eligible for tax credit and others are not, I am disappointed that there is no provision in it for people like me who purchased last year. If this email can make a difference, it will be appreciated. Regards, Aamir
Sam Malapas	1/3/2023 20:14	Thank you for taking the time to allow consumers to give voice to their opinions on this matter. I will try to be brief and concise out of respect: - All the nuance and various requirements is way too complicated for everyone and incentivizes bad behavior (manufacturers are coming up with these barely electric "hybrids" that don't actually try to achieve the goal of reducing emissions and are just trying to use "other people's money" to subsidize their crappy inefficient cars) - Price caps and income caps are anti American, anti capitalism, and are biased towards preferential treatment of older boomers who've been able to buy electric vehicles for years without any of these restrictions (old boomers all got their EVs and don't need new ones, what about the Gen X and Millennials who can or will soon be able to finally afford one?) - Subsidizing the American auto industry by limiting the credits to "Made in America" is like telling them it's ok to keep sucking as they have for almost a century (have you seen how many recalls Ford has to do compared to the rest of the industry); let's not piss off all our allies in Asia and Europe and let American autos continue to suck for another century (hint the guy who started the whole America EV thing is from South Africa) Hope that helps, and good luck to you! Happy new year!

Name	DateTimeReceived	Body.TextBody
Walter Lorca	1/10/2023 23:53	Good evening, I just wanted to comment on the rules to determine if a vehicle is elegible for the tax bonus concerning Qualified Plug-in Electric Vehicle: The rule is too complicated and seems like an excuse to penalize certain manufacturers. This rule is not following the intent of the law, in my opinion. Just to be clear: I don't think this rule should be used. Thank you, Walter Lorca
Rich Markley	1/3/2023 19:44	Hi, Please raise the income threshold for the new EV tax credit (and the EV price threshold). With inflation the way it is, the new income threshold is low for the cost of the cars. Thank you. Rich
Walter Haigler	1/3/2023 19:46	The EV tax credits are ridiculous. They only benefit the higher income earners which are the ones who dont need it. If your going to give an ev tax credit limit it to pure electric cars only and for the lower income only -- Walter Haigler 862-704-0249
Mike Thielen	1/3/2023 20:05	assembly in the United States. If the intent is to drive adoption of EVs, get rid of the MSRP and income limit qualifications. They appear arbitrary and certainly out of touch with the car market. Best, Mike Michael Thielen 3229 S. 187th St. Omaha, NE 68130
pei peistation.com	1/3/2023 20:36	Remove the income requirements. If you want to promote clean energy, personal income should not matter. The more people who purchase and use EV credits, the better.
Kyle	1/3/2023 20:40	Hello, I wanted to say I'm very excited to make the switch hopefully this year, and look forward to reducing my carbon footprint. Is it possible to make the amount for used more? Maybe something like $6,000, as used vehicles typically have less warranties, and will provide a greater amount of lower income people to get into an entry amount to be able to afford the EVs. Also what about a tax on EV sales, that would help build the charging infrastructure, as this is the most common issue I've heard from the average consumer, this "anxiety" still exist for them.
David Watterson	1/3/2023 21:10	Comment on federal EV tax incentive We are in a climate emergency and need to electrify our transportation as soon as possible. Make this simple, give the full incentive for any all electric vehicle at point of purchase. Set an income limit that makes sense, maybe $125,000 for individual and $250,000 for joint filers. Alll these qualifiers are nonsense, I am all for US made but we can not keep up with demand it seems. Dave Watterson 1132 Central Ave E, Tenino, Wa 98589 360-402-3244
Lawrence Chernin	1/3/2023 21:39	Dear Mr Garcia Email: pra.comments@irs.gov<mailto:pra.comments@irs.gov> OMB control: 1545-2137 Please change the EV tax credit so that it is simply a FLAT $7500 for any new electric vehicle that is manufactured in the us. Do not have any criteria based on type of car or taxpayer income. That will maximize the economic benefit as the $7500 will have a huge percentage wise impact on lower priced vehicles that are driven by optimal manufacturing costs, but it still leaves something of an incentive for the luxury higher end consumers who are more ready to buy from the current crop of electric vehicles that are pushing edge of the technology. Thanks, Lawrence Chernin Newark, CA Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Mike Ferdinand	1/3/2023 21:58	Here are my thoughts. Current policy seems complicated and Biden's tweet about certain foreign manufacturers for commercial use further complicates this. For the American consumer, it should be a simple incentive at point of sale. If that can't be done, then a tax credit. BUT if you don't owe $7,500 to Uncle Sam, you should be able to carry the remainder of the credit at least one year. I suggest the above because with the current income cap, the folks able to qualify will not all be sophisticated enough to change their withholding to ensure they owe the federal government that much. And if they owe too much, there is a penalty for that. This is a silly game that the government will almost always win. Lastly, I would personally like the income cap to be removed. We're aggressively going electric for sustainability reasons. The tax credit also incentivizes the auto industry to invest in the technology and manufacturing which creates jobs. I don't see why there should be an income cap. Perhaps limit the credit per person.
bgashler1@gmail.com	1/3/2023 22:28	It's absurd that fossil-fueled vehicles with a tiny electric range get the full $7,500 tax credit while some fully electric vehicles get none. This shows the true purpose of the tax credit—it's not about the environment. Also, the asinine, non-refundable nature of it means poor people can't use and rich people already aren't allowed to claim it either already. Smoke and mirrors. Simplify: make it truly about the environment and accessible to all (regardless of income or lack thereof), and don't carve out exceptions for brands the government likes or doesn't. Brad Gashler (Someone who cant get the credit because the environment doesn't apply to me I guess) Sent from my iPhone
Trevor Stokes	1/4/2023 0:17	Good evening, My name is Trevor Stokes and I have a family of five living here in Southern California. I would like to provide you with some simple feedback about your current federal tax credit for electric vehicles. In a nutshell, I feel like the current criteria to receive the tax credit based upon the MSRP for a car or larger vehicle does not leave an average consumer like myself and many options. With how high the prices for all vehicles have gone up, the whole purpose of the tax credit becomes very useless since the majority of vehicles consumers like myself are interested in purchasing will not qualify for the full $7,500 rebate. I am in need of a clean energy commuter car but the tax credit didn't to any vehicle that I would be interested in buying. I strongly encourage you to reconsider some of the criteria to make more vehicles available for the tax credit since it will make or break the ability of middle income earners like myself unable to purchase them.
Dr.Ashish Sethi	1/4/2023 11:35	All cars and income levels that are EVs or help the environment and move us in the correct direction should get a small yearly credit to promote people transitioning to help the environment and serve as incentives to not get rid of their vehicle to help promote less waste. Should be a $2000 credit for first year registration and then $1000 credit yearly with a maximum of $3000 on any given year. Sincerely, Ashish Sethi Ashish Sethi M.D., M.H.A. Vascular and Interventional Radiology Richmond Vascular Center (804)938-2269 Dr.AshishSethi@gmail.com<mailto:Dr.AshishSethi@gmail.com>
Jim Linder	1/4/2023 13:29	If your real intent is to drive EV adoption, then this tax credit needs to apply only to full EVs, or at least any road worthy vehicle that does not need fossil fuels to move. Secondly, the credit needs to be income ranged so low income households get a much larger credit up to 30k, and households over $100,000 (or x times median income) get zero. Thank you Jim Linder
Kyle	1/4/2023 13:45	This email is in regards to IRS's request for public feedback regarding Electric Vehicle Tax credit qualifications. In my humble opinion the answer should be fairly straightforward and easy to implement (easier said than done). Given the long term goal of the government is to ban gasoline powered cars and move to more environment friendly electric vehicles then incentives should be set up in such a way to support those individuals and businesses that will be most adversely affected by this forced change. Although I'm not an expert on the current ev tax credits I am familiar with the program which is confusing and wonky and suggest the program be revisited to a simpler more straightforward criteria. 1) Any tax credit should only be applied to those at or under the 22% federal tax income limit. This will ensure the people most impacted by this forced change are compensated accordingly. Generally speaking those in higher tax brackets can afford the forced change. 2) Businesses should only be eligible for tax credits if they are a small company and make under xyz in revenue (not gaap profit but actual revenue). I'm not sure what defines a small company from a revenue perspective but I would think the limit would be in the $5 to $10 million range. 3) Federal tax incentives based on manufacturers' historical EV sales volumes are illogical. Such rules effectively disincentivizes manufacturers to develop and sell pure EV cars in the present time. In addition those who are taking advantage of the tax incentives are early adopters whom are generally more financially well off and don't. In other words the current tax incentive rules does not apply to those that really need the help because they will wait until the very end to adopt EV technology. 4) Limiting Tax credits to manufacturers that are only US based and employ union based workers is also restrictive. Let the consumer make the free market decision in their purchase. I'm sure there are other improvements that can be made but these 4 are my initial ideas. Kyle Fossen

Name	DateTimeReceived	Body.TextBody
John Brandt	1/4/2023 14:36	Re : OMB Number: 1545-2137 Do not subsidize luxury vehicles. Heavily subsidize affordable EVs for lower income Americans. And find a way to help seniors surviving solely on Social Security to acquire EVs. Thank you, John Brandt 1137 N Homan Ave, Chicago IL 60651 johnbrandt@mac.com Sent from my iPhone
Eric Dixon	1/4/2023 14:40	know the consumer gets a tax deduction. If you want to encourage consumers to dump ice vehicles, make it affordable, not empower manufacturers to raise prices, simply do a cash for clunkers type trade in assistance program, and require the dealer to sell it for the trade amount minus the assistance. No profit on any traded ice vehicle other than doc fees. That way there will also be plenty of vehicles available to lower income families... As it stands, the program is broken in every way. Get Outlook for Android<https://aka.ms/AAb9ysg>
frank zappa	1/4/2023 15:53	Taxation is nothing more than coercion wrapped in patriotism. It has always been, and always will be theft wrapped in a lie. To steal from those you are sworn to protect is a foul and dishonorable action. There should be no tax on the People's income or possessions. Your request for public comment on this particular manner is a poorly veiled attempt to gain consent in taxation. Even if you gain consent of many, you remain mobsters and thieves, made obvious by your deception, coercion, and dishonesty. With all due respect, Good Citizen
Jeff Fitzmyers	1/4/2023 17:45	Hi, IRS should not give my money as tax credits to electric vehicles. What a scam. Tax credits should not be given to anything. No exceptions. It's un-American. And, there should only be a sales tax at the local level that locals negotiate with larger entities to buy goods and services. If you want federal style taxes, fine, tax all the congress critters who sent my money to the corrupt nazis who are running the corrupt Ukraine and trying to start WW3. I think 50% of their monthly income until the 1 trillion is paid off is a good start.
Niranjan Balaji	1/4/2023 21:28	Please increase the income threshold to 500k for married filling jointly.
Louis van Belle	1/4/2023 22:12	I do not want my tax dollars incentivizing old technology inefficient internal combustion vehicles We should be encouraging the adoption of more efficient, pure electric vehicles. Additionally, this incentives should be prioritizing low income purchasers of low cost electric vehicles. Thanks, Louis
Michael Granat	1/5/2023 10:02	use vehicle. We need as many of these EV's on the road as possible to combat climate change as quickly as possible. Also, it seems a bit discriminitory to not give the tax credit to someone who makes over $150,000 a year and if the vehicles price is over $80,000. Ev's are currently very expensive to make, especially with the larger battery packs. I will be taking money out of my 401k to pay for my vehicle and therefor my income for that year will be skewed higher for that year and I wont be eligible for tax credit. Not fair. Regards, Michael Granat Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Don A	1/5/2023 17:23	This needs to be reexamined and reworked. Either there should be an EV tax credit – or there shouldn't be an EV tax credit. Cherry-picking so that only some high end vehicles qualify for the credit does a disservice to low and middle income individuals and families who actually need the credit break when considering an EV.

Name	DateTimeReceived	Body.TextBody
n1merry@gmail.com	1/5/2023 18:20	Hello, I am writing regarding my understanding that the IRS is accepting feedback pertaining to Electric Vehicle Tax Credits. Specifically, I have a case I am personally experiencing, and I know many others are in the same boat as me here… I am received my electric Ford Lightning delivery today, January 5, 2023. I am a day 1 reservation maker (2021), first opportunity order placer (2022), and very excited about my dream vehicle I have been anxiously waiting on. I have documentation, VIN# specific to my order, that it was "BUILT" in early December 2022 – I had my hopes up that since the trucks are made only an hour away from my house, it would delivery in 2022 with no problem. I had contacted customer service, spoke to my dealership, everything possible! They were all rooting for me all the way down to the wire on December 31, thinking it may show up. Well, it just stayed in the lot, an hour from my house, until the first few days in 2023 when they finally allowed me to take it. Since the 2023 rules are different, mainly MSRP caps & income level limits, the myself and the truck have been eliminated from any consideration. I would appreciate an amendment/clarification to the 2022 rules, where a "BUILT" order will qualify still if shipment delay like mine, or another obstacle out of a customer's control, forced a early 2023 delivery, instead of their intended 2022 delivery. I know of others suffering this same pain as I am, because the Ford F150 Lightning Facebook Group has been a great resource to understand what real world issues people are having. Thank you for your time and consideration. Best Regards, Nicholas Merry 269-377-2550 n1merry@gmail.com
Supratik Maitra	1/6/2023 2:03	Please enable the tax credit for all full electric vehicles and for all income levels. How is it a good idea for a rich person to buy a gas vehicle instead of electric? Similarly how is it a good idea for someone to buy an expensive gas vehicle than electric?
dredondo@vermontwetlandplants.	1/6/2023 9:12	Please change the incentive to a REBATE at the time of purchase. Credits don't help lower the monthly payments, and that makes them mostly unaffordable for average income Americans. Daniel C. Redondo Owner, Sr. Aquatic Ecologist Vermont Wetland Plant Supply, LLC [cid:image001.jpg@01D921AE.ED9659E0] _____ Vermont Wetland Plant Supply, LLC P.O. Box 153 29 Old Foundry Road Orwell, VT 05760 cell: 802-989-4629 fax: 802-948-2522 web: www.vermontwetlandplants.com<http://www.vermontwetlandplants.com/>
Charlie Arnold	1/6/2023 21:40	The price limits on various cars are redundant given the limits on income. Vehicle makers are already incentivized to make their vehicles as cost-competitive as possible by market forces; picking winners is a losing strategy.
Mike Sarcione	1/11/2023 13:06	drive? Similarly, do the number of passengers in the vehicle considerably pollute more? Yes they do, but by very small percentages. Classification for the tax credit makes no sense. If the intent of the classification was to minimize the impact of the tax credit on the budget then lower the income qualifications, don't be inconsistent with the classification of the vehicle with the same engine, body style, just having a different drive train and number of seats! Mike Sarcione 50 Ellen Rd, Eastham, MA 02642
Paul Nelson	1/11/2023 15:29	Hello, There should be very little to no limit on tax credits for NEW EVs. We should promote the EV market to get away from fossil fuels, period. Why the IRS has to make everything too convoluted is enraging to every American. While you are at it... stop making poor people pay significantly more taxes than Irish people. I am paying 33 percent of my income out here, while the rich are paying single-digit percentages or ZERO. What is that about? Thanks, Paul Nelson 47 Marion Ln. Apt. 47 Canterbury, CT 06331 860-333-8687
Alex Petrov	1/12/2023 5:55	Please help people of all income levels have access to EV's by subsidies to make them more affordable Thank you Alex Petrovics
Brandon Chalk	1/13/2023 22:49	income cap!

Name	DateTimeReceived	Body.TextBody
Rushi Patel	1/26/2023 9:34	Greetings, To get the full EV tax credit of $7500…which of the below is true. Assuming all other criteria of the tax credit are met (i.e. income, vehicle final assembly location). if married filling jointly and fall in the 22% tax bracket…would they qualify for the full $7500? Since taxes owed are $9615 (+ 22% anything over 83,550)..thus lower their tax liability? For example let's say $9615 are taxes owed. Would this imply taxes owed with EV credit are $9615-$7500= $2115 ? Or
James Mah	1/3/2023 17:13	configuration preordered prior to March 1, 2022 with a MSRP of $75,500 and configured with options total $79.8k. There are many who ordered prior to March 1 and are waiting to receive delivery. The R1T MSRP is $71.5k. Rivian confirmed they will honor the pre-March price to reservation holders. Why wouldn't this configuration qualify for the tax credit? Jim Mah
Mike Genna	1/3/2023 19:49	To Whom It May Concern: I think it is doing a disservice to the entire purpose of the Inflation Reduction Act to disqualify the vast majority of all-electric vehicles. It doesn't make sense for a lower cost PHEV –whose primary energy source is gasoline, to be eligible for said credit when a higher cost fully electric vehicle is not. Please consider either adjusting the configuration qualifiers or increasing the MSRP threshold of electric vehicles eligible for the tax credit. Best Regards, Mike Genna
Freddy Castaneda	1/3/2023 19:52	Destination and delivery fees should be excluded from msrp making more cars eligible for credits.
Juan Carlos	1/3/2023 20:27	MSRP listed on the website.
zvyob3h2@duck.com	1/3/2023 20:31	This seems more like a ploy to reward buyers and manufacturers with taxpayer money instead of applying to something more impactful. Propping up the auto industry for a "shift to electric" isn't even truly a shift. It's not viable for average Americans. At face value, I disagree with this incentive in total. Replacing all gas vehicles with with electric won't move the CO2 needle and it definitely doesn't reduce needing the O&G industry; all of the plastics, polymers, materials that make up vehicles are products of O&G; and the batteries use elements that are rare enough already. Moving into infrastructure, the tax credit doesn't put a dent into the installation of the plug in homes, nor could the existing electrical infrastructure handle the increased load of households charging vehicles at scale. And that electricity large comes from.....O&G. This incentive is cloaked under the auspices of reducing CO2 and climate change. If that's the real goal, educate the public on nuclear fission plants and future fusion. Fission has killed less people than the ongoing affects of coal & o&g.
Paul Dorn	1/3/2023 20:35	The current form of the credit is not appropriate and should NOT be extended. At least the following provisions are needed in any future credit of this type: Vehicles which are sold for more than the MSRP should be excluded. It should apply to all US manufacturers.
Trevor and Alisha Smith	1/3/2023 20:38	* $80,000 for vans, sport utility vehicles and pickup trucks * $55,000 for other vehicles Battery size in KWh x MPGe = Tax Credit (Capped at $7500) I don't understand the purpose of having the MSRP cap at all. If the fear is being over budget, consider adding a multiplier to my formula: KWh x MPGe x .8 = Tax Credit (Capped at $7500) As time goes on and we will have stronger manufacturing in the US, more locally sourced critical raw materials and Energy Independence from foreign entities. When those goals are realized, we should consider lowering that multiple over time through amendments to slow down how much money is spent on the credits. Thank you for your consideration for my idea. Trevor Smith
Michael McGrath	1/3/2023 21:18	Look. Make this easy: Full electric vehicle? $7500 credit. If you want to cap it by msrp… whatever…

Name	DateTimeReceived	Body.TextBody
al fonzo	1/3/2023 21:31	PHEV should not get full $7500 incentive. Regardless of msrp or type of vehicle. These tax credits still benefit the wealthy. Highest credit should go to cheepest cars for maximum penetration of clean zero emissions cars.
Jesse Bearce	1/3/2023 21:46	Sharing concern regarding MSRP levels set for IRA credits; please extend the $80K limit to all 5 passenger, all-wheel drive vehicles if that limit is extended to any 5 passenger, all-wheel drive vehicles. Thank you, Jesse Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Keely Coulter	1/4/2023 11:28	incentive. Remove the MSRP restrictions. (It is irrelevant how much the buyer is willing to pay) Remove the weight restriction (It is irrelevant how much the vehicle weighs) Remove all configuration restrictions (It is irrelevant how many passengers the vehicle will carry) Remove the manufacturer specifics (It is irrelevant what manufacturer makes the vehicle) In summary, simplify the tax code to allow ALL all-electric vehicles to be eligible for tax credits. Thank you for your consideration. -- Keely J. Coulter 863-512-7326 keelyj000@gmail.com<mailto:keelyj000@gmail.com>
Nick Hill	1/4/2023 12:31	To Whom it May Concern, I am writing to provide feedback to yet another change to the tax credit for EVs. Over the past year and a half, I have been attempting to purchase an EV. I would really like to transition to an EV to replace the eight year old ICE car I have now. Over that year and a half, a number of things that are out of my control, have made buying that car difficult. Supply restraints, one car being damaged on the train during delivery. These changes to the tax credit rules feel like they have been quickly implemented without any thought to the impact to the general public, and the car companies. I would rearley, if ever, stand up for a large company. Some of them have put a lot of money and effort into bringing new EVs to the market, to have the rug just pulled out from under them. Consumers have submitted orders for cars that have taken close to a year to finally arrive at the dealership. Since August we have had multiple changes that have affected orders that I have. I canceled an order for an ID4 coming from Germany. I still have, but will be canceling an order for an Ioniq 5. I have an order for a Mustang (second attempt to ship me an undamaged) that would have lost the credit on January 1. You pushed the battery requirements back to March, the credit is back! Then about a week later, it no longer qualifies because of the MSRP cut off. Even with price protection keeping the MSRP to last year's total, since it is a 2023, it puts it over the limit. I am now faced with going with another ICE car, or squeezing my family of five into something like a Bolt. I was looking to keep this new EV as long as possible. I researched and picked ones that would still be viable for my family ten years down the road. This credit was perfect for families like us. We are ones that an EV is just out of reach, but with the tax credit, the car payments made it a better financial decision. Thanks for you time, Nick
aronhaselbauer@yahoo.com	1/4/2023 14:11	Please increase the EV tax credit maximum MSRP. This effects my decision to purchase an ev vehicle. Aron haselbauer Sent from my iPad

Name	DateTimeReceived	Body.TextBody
Kerry Hogan	1/4/2023 15:04	If the US government would like to promote clean fuel vehicles by giving a tax credit for purchasing electric vehicles, then why is the credit structured in such a way to benefit internal combustion engine (ICE) vehicles with a tiny range via battery alongside and at the same rate as true electric vehicles (EVs) with no ICE? The parameters should more strongly take into consideration range and overall emissions and as a secondary the MSRP or cost. I wish to purchase an EV soon and find the current structure unfair to EV manufacturers and skewed in favor of legacy union automakers. Thank you, Kerry Hogan Market Leader NMLS 510009 703-385-1567 voice/text kerry@mortgageright.com applywithkerry.com CONFIDENTIALITY NOTICE: This communication and any documents, files or previous e-mail messages attached to it, constitute an electronic communication within the scope of the Electronic Communication Privacy Act, 18 USCA 2510. This communication may contain non-public, confidential, or legally privileged information intended for the sole use of the designated recipient(s). The unlawful interception use or disclosure of such information is strictly prohibited pursuant to 18 USCA 2511 and any applicable laws. If you are not the intended recipient, or have received this communication in error, please notify the sender and TJC Mortgage Compliance (jorge@mortgageright.com) immediately by reply email and delete all copies of this communication, including attachments, without reading them or saving them to disk. You are hereby notified that any use, dissemination, copying or storage of this message or its attachments is strictly prohibited. *Check website at mortgageright.com for details. NMLS #2239 www.nmlsconsumeraccess.org
MICHAEL oberzan	1/4/2023 17:08	I believe that the original 200000 unit limit per manufacturer should be honored as originally proposed. After that then the new rules should apply. I also feel that the base msrp should be used instead of the msrp with options due to the fact that very similar vehicles can qualify or not qualify based simply due to option choices. Using base msrp evens the playing field between vehicles. Thank you for your consideration. Michael Oberzan Pharm.D.
Nick Walker	1/5/2023 0:19	manufacturers.
Jim Malcolm	1/6/2023 2:13	considerably higher than the vehicle's MSRP. They had added on $7500 or more which effectively nullified the tax credit. I believe even if you order a car directly from the manufacturer the eventual price will be whatever the local dealer wants to charge. I would suggest not allowing dealers, who do this, to participate in the tax refund program. Thank you, Jim Malcolm Santa Rosa, CA
Danny Schwartz	1/6/2023 21:15	The changes to the EV tax credit in the Inflation Reduction Act will, if applied carelessly, fail to advance adoption of electric vehicles in this country, at least in the short term. I know the IRS does not have the power to make the tax code, as that power rests with Congress, but I believe you should use all of the discretion you can exert to implement this provision in a way that will advance the adoption of electric vehicles. I'm not a tax expert, but I'd like you to understand my situation. I was looking to buy an electric vehicle as early as May of 2022, when the Inflation Reduction Act (or 'Build Back Better', as its precursor was called at the time) was being stymied for months by Senator Joe Manchin. Manchin is an outspoken critic of the idea of EV tax credits in general, and I believe his disproportionate influence was exerted to make this provision more protectionist than an actual consumer incentive, at least in the short-to-medium term. Again, the IRS is not Congress, but I think it's an important detail. Anyway, the pandemic and associated supply-chain problems had made new EVs so hard to find that used EVs were selling for thousands more than the MSRP of their corresponding newer models. I was not successful in finding an EV over the summer, but I did place a reservation for a Volkswagen ID.4 in early July of 2022, before the Inflation Reduction Act was conceived. When the IRA passed, I received a frantic communication from Volkswagen that 'according to IRS guidance, the only way to guarantee access to the expiring 2022 EV credit is to sign the attached binding agreement to buy the vehicle'. My deposit was and still is refundable, so I thought that was inconvenient, but I had luckily been able to test drive an obscenely marked-up used model in July, so I would have been willing to do it. I read the agreement and I was astonished. Volkswagen would not commit to a sales price for the vehicle, so in order to qualify for the credit, I would have to sign a contract stipulating that I would pay them an amount of their choosing for my car. Perhaps they might have chosen 3 million dollars; there was no language barring that. I opted not to sign - after all, whether a $7500 tax credit is impactful depends on the purchase price of the vehicle. It has been six months since I reserved my vehicle. I spoke to a salesman at the dealership recently and the window for the car's delivery is estimated anywhere between January and June. June! Almost a full year since I reserved it. I can't imagine many people were able to successfully claim the tax credit in 2022 because of these insane supply chain problems. These problems may well delay the feasibility of American manufacturers being able to meet the new protectionist battery requirements for several additional years as well.
Fred Endow	1/7/2023 0:50	Because of scarce resources the cost of producing electric cars is increasing. Because of this the MSRP Limit should be raised. Also more companies are producing electric cars which is increasing the demand for the resources which increase the cost.

Name	DateTimeReceived	Body.TextBody
Mike -	1/2/2023 16:57	Hi Mr. Garcia, I was hoping to submit a formal comment on the Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. Please see below: It very much feels like this legislation is intended to harm electric vehicles rather than help. Many people have put off buying ev's last year because they were waiting for the subsidy to kick in. SInce many companies raised prices in expectation of this credit, it is not really helping consumers. Also it is being extended to hybrids, some of which have very poor fuel efficiency. Furthermore, even though this went into effect a few days ago, full guidance has not been issued. If we really want to increase electric vehicles use in America we need clear and simple rules. Also we need clear goals. Are we trying to increase ev adoption in America or decrease China's dominance in battery production? Please extend the electric vehicle credit to all ev's! Hybrids do not need to be subsidized. I would rather have no subsidy than this poorly written piece of junk! The money would probably been better spent on expanding our charging network. Thanks,
Mark Kazimer	1/3/2023 2:27	Regarding: OMB Control No. 1545-2137 The selection of included vs. excluded electric vehicles for the EV tax credit eligibility is very confusing, suspicious and concerning. There are various gas burning hybrid vehicles, that are not very fuel efficient overall, that are included in $7500 EV tax credit. There are various full EV vehicles, that are very energy efficient, that are NOT included in the tax credit. This makes no logical or scientific sense and is NOT environmentally friendly. Please review this program and make the appropriate common sense changes so that this EV tax credit properly benefits all Americans. Mark -- Mark Kazimer c: 612.965.5149 Sent from my iPad
Jim W	1/3/2023 9:20	miles is nonsensical. Sustainable transportation is key to decarbonization. Please adjust the language to remove hybrids and keep our taxpayer dollars towards BEV adoption. Warm regards, Jim Whetsel Morgantown, WV
Tyler Hilliard	1/3/2023 16:16	Hello, Please exclude hybrid vehicles in the EV tax credit. There are plenty of great pure electric vehicles and hybrids are essentially gas vehicles. -Tyler Hilliard 617.634.9235
Kyle Matuszak	1/3/2023 16:18	Hi, here are some points on ev credit 1: weight and height should not be considered as it makes auto industry create lower efficiency vehicles 2: Ev credit should NOT include hybrids or even vehicles that do not get 100 miles or greater with battery only power. 3: vehicles that are full EV should get higher tax credit then hybrids if not excluded. Please email or call to notify me you got this email. Please feel free to call for more insight! Thank you, Kyle Matuszak Kyle_matuszak@yahoo.com 610-468-2138 Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Michael Cartwright	1/3/2023 16:22	Giving the same credit to Hybrids as EVs makes no sense when it comes to incentizing a move away from fossil fuels. If we really must subsidize legacy automakers in this way then perhaps the subsidy for Hybrids should be proportionally less based on MPGe? At the very most, $1000 per vehicle compared to super efficient EVs? - Michael Cartwright
Richard Boston	1/3/2023 16:40	Something is really wrong! No hybrid vehicle should receive an EV tax credit. That just moves the US down the wrong path. Only pure BEV should be eligible. And take another look at your classification on what vehicle qualifies. The car on the left has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. <https://twitter.com/farzyness/status/1609651117356351488/photo/1> [Image] <https://twitter.com/farzyness/status/1609651117356351488/photo/2> [Image]

Name	DateTimeReceived	Body.TextBody
juan Medina	1/3/2023 16:43	Hello On the electric vehicle tax credit qualifications there should be a battery minimum size requirement of at least 40kWh. Hybrid cars should not qualify for the full EV tax credit since they are hybrid cars and BEV's. Thanks Juan Carlos Medina 8646402085
Romain Hédouin	1/3/2023 16:43	Hello, I strongly believe that high efficiency should be rewarded by the IRA. Currently, it's the lack of weight efficiency that is rewarded, which goes against everything the IRA should stand for. We should encourage manufacturers to create lighter vehicles, not heavier vehicles. We should encourage manufacturers to create more efficient vehicles, not less efficient vehicles. Another note I would make is that hybrid vehicles receive too high an incentive compared to battery electric vehicles. This is less important, but still concerning to me because hybrids are already a technology of the past in Europe for instance... I hope this helps, Thank you for taking time to read feedback :) Yours truly, Romain
Dan Broadbent	1/3/2023 17:00	Having different MSRP limits for the same model vehicle is confusing. All configurations of the same model should be treated the same. E.G. VW ID.4 pro and VW ID.4 AWD pro should get the same MSRP limit There should be no credits for plug-in hybrids as these barely have any battery costs compared to BEVs. There should be no MSRP caps at all, as this bill should promote EV adoption for all companies making EVs, even small companies with necessarily higher prices until they can reach volume production, like Rivian and Lucid.
beaumont.tim@gmail.com	1/3/2023 17:03	Fully electric EVs should get the full $7500 credit. Hybrids should get 25%. 100% US made should get 100% of above. Geopolitical allies should get 50% of above, e.g. Canada, Japan, South Korea, western democracies, subject to a content rule about batteries, controls, tech. China, Russia, India should get nothing. Thanks.
beaumont.tim@gmail.com	1/3/2023 17:05	-------- Forwarded Message -------- Subject: OMB Control No. 1545-2137 Date: Tue, 3 Jan 2023 16:03:41 -0600 From: beaumont.tim@gmail.com<mailto:beaumont.tim@gmail.com> <beaumont.tim@gmail.com><mailto:beaumont.tim@gmail.com> To: pra.comments@irs.gov<mailto:pra.comments@irs.gov> With respect to electrified vehicles federal tax credits: Fully electric EVs should get the full $7500 credit. Hybrids should get 25%. 100% US made should get 100% of above. Geopolitical allies should get 50% of above, e.g. Canada, Japan, South Korea, western democracies, subject to a content rule about batteries, controls, tech. China, Russia, India should get nothing. Thanks.
Harold Bencowitz	1/3/2023 17:34	Plug-in hybrid vehicles should not be included in any tax relief for electric vehicles. It is known that most plug-in hybrids are operated as gasoline vehicles, ie not charged/operating electrically. Harold Bencowitz MD hzb@hzb.org<mailto:hzb@hzb.org>
Xiao Yuan	1/3/2023 17:34	Why are you still supporting gas cars disguised as EV. You are setting back ev adoption and putting our long term future at risk. Please exclude hybrids and plug in hybrids and only include pure EVs. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Gary Menezes	1/3/2023 17:47	By including Hybrids in the Tax credit, especially those with really inefficient gas engines and an overall bad MPGe, you will be damaging American children with the pollution they cause. So for the sake of your children, grandchildren, nieces, nephews in America, please rethink the IRA Tax credit to only include EV's. Don't let the auto companies put profits over your children's heath.
Bryan Doherty	1/3/2023 17:48	Please make the requirements less convoluted. BEV's should qualify for the $7500 more easily than hybrids.
Tony McIntosh	1/3/2023 18:02	Hybrids or any car that uses gas should NOT qualify for the 2023 EV tax credit. Thank you for your attention to this matter
Tom Young	1/3/2023 18:04	Thanks for reading If we must reward Hybrids, then lower the amount, as a percentage of range perhaps? It's gas tank holds 300 miles of range, the battery holds 23 miles of range, it's a percentage of $7500. Motivation is correct. Full EV full $7500, partial EV gets partial as a percentage of range. Motivates greater electric range. And any EV, quit with the weight and seat count silliness. Tom Young 928 916 7445
Todd Bobo	1/3/2023 18:10	Hybrids or any car that uses gas should NOT qualify for the 2023 EV tax credit. Thank you for your attention to this matter
menachem 5780	1/3/2023 18:18	worth of batteries. Menachem Sarytchev
Jeff Raimer	1/3/2023 18:20	Dear Andres Garcia, Please update your rules so that the IRA incentivizes the purchase of ALL BEVs equally and do not include hybrid-electric vehicles as the EV usage in them is insignificant. We need to move away from polluting vehicles which cost millions of dollars each year in respiratory and other illnesses, not to mention the human costs. Your children breathe the same air as the rest of us. Jeff Raimer
David and Karen Gregory	1/3/2023 18:26	Hello - As a career. Federal employee with NNSA, I am interested in the logic used in determining which vehicles qualify and are eligible for the federal tax credit. Specifically, why several PHEV ,hybrid/combustion engine vehicles are eligible while several EVs are not. I am requesting a reply from a federal employee at a grade level of GS-14 or above, or EN 4 or above. Sincerely David R. Gregory
Tom McCormick	1/3/2023 18:29	Absolutely ridiculous that there are pure electric vehicles that don't qualify for these tax credits but there are hybrids that do. Anything using a fossil fuel should not be eligible. Tom McCormick 1504 S Upper Pkwy, Wauwatosa, WI 53213
Chris C	1/3/2023 18:43	instead. Thank you, Christopher Clewett
Rangaraj Srikanth	1/3/2023 18:44	I think the model-Y 5 seater should be allowed inside the 7500$ incentive, also think that the plug-in hybrid definitely shouldn’t get the whole 7500$ Rangaraj, resident of California. Sent from my iPhone
Lucien Wigley	1/3/2023 19:00	From: Lucien Wigley I am writing to you to express my surprise at seeing so many Hybrid vehicles receiving a full tax credit while fully electric EV cars are challenged by such dubious criteria such as seat number counts in their ability to qualify or not for the ev tax credit. I am very disappointed in the unfairness and lack of respect for the spirit of the law, which supposed to limit the effects of climate change by creating actual green incentives. A fully electric EV car should be favored, not in rendered more expensive, especially compared to hybrids. I hope you reconsider the criteria recently enacted with more grace and respect for our societal goals. Lucien -- Cheers, Lucien Wigley

Name	DateTimeReceived	Body.TextBody
John Damm	1/3/2023 19:26	To whom it may concern: I do not understand why hybrid vehicles are included in the IRA tax credits that have an effective electrical range of less than 50 miles. This in effect is in ICE and Americans are simply subsidizing legacy automakers that are dragging their heels to create fully electric automobiles. I thought the point was to support a transition to EV's not delay but subsidizing plug in hybrids. Seems like a foolish policy. Sincerely, John Damm Sent from my iPhone
Joey Knox	1/3/2023 19:41	I feel that gas powered hybrids should not qualify for an ev tax credit while full ev vehicles don't. The purpose of this tax credit should be to incentivize the purchase of strictly ev vehicles Sent from my iPhone
BERLIN, MONICA	1/3/2023 19:43	It does not make any sense that a fossil fuel burning vehicle would receive any kind of EV incentive, when it's a hybrid. EV incentivization should be given to ALL EV vehicles, not just particular models. This policy for only some vehicles to obtain EV incentives reeks of corruption and is a sign of the times, I guess. This reflects poorly on our government. Monica p.s. Would you like a full review of your policy(s)? If so, see in RED below, click "HERE" to find a day/time that works best for you. Monica Berlin Customer Service Representative ScanlonFang & Associates 801 Lincoln Way, #A San Francisco, CA 94122 415-665-7701 Office 415-665-2476 - Fax mberlin@allstate.com<mailto:christen.scanlon@allstate.com> <https://webmail.allstate.com/owa/redir.aspx?C=DPcc54EoxektIe5doyqsMO9a1XMdBhfe4IAqw37vkyv6-QC6jLHTCA..&URL=http%3a%2f%2ftheagencyupdate.com%2fReferJeffShi%2f>
David Kerlin	1/3/2023 19:44	All electric built anywhere, should have a preference over hybrids. Use common sense. David B. Kerlin +1 650 209 0262 WhatsApp dkerlin@gmail.com<mailto:dkerlin@gmail.com> www.davidkerlin.com<http://www.davidkerlin.com>
Kedar Nimbargi	1/3/2023 19:46	EV tax credit should only be for Electric Vehicles. Plug in Hybrids do not deserve that credit. Idea should be to have people buy a vehicle that does not burn "ANY" fossil fuel. Tax credit should only be for 100% electric vehicles, no matter what the cost is. People buying 100% EV should receive additional encouragement to install solar energy generation and storage systems for their homes. Thanks, Kedar
Yorke Williams	1/3/2023 19:46	I am commenting on the EV tax credit. I do NOT feel that it is right to give the tax credit to hybrids. It should be used to encourage consumers to help save our planet & a car that uses gas is not what we need. The tax credit should only be given to 100% electric vehicles no matter what they cost ! I appreciate your considering this change. Sincerely Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Charlie Mischell	1/3/2023 19:46	The spirit of the EV tax credit law is to support a sustainable future from an environmental perspective. From what I've seen, manufacturers are finding loopholes by making cars minimally hybrid electric in order to take advantage of the tax credit. This is unethical and not within the spirit of the law in question. Please see that you enforce the law such that the spirit and letter of the law are maintained. Sincerely, A concerned citizen

Name	DateTimeReceived	Body.TextBody
Bryan Schmitt	1/3/2023 19:48	While I do not plan on purchasing an EV this year, I am a EV owner. I don't believe it's fair to limit consumers on which EV they should purchase based on price of the vehicle if they're interested in the credit. Furthermore l, the so called "hybrid" vehicles are a gimmick. They are not true EVs. A golf cart has more range than some of those vehicles. I urge you to make this right and provide tax credits where they are due. Electric vehicles must be free of their dependency on fossil fuels completely. Regards, Bryan Schmitt
Adam Scott	1/3/2023 19:49	EV Tax credits should only apply to vehicles making the most difference in reduction of CO2 emissions by awarding credits based on efficiency rather than arbitrary battery size. Also, in the spirit of the EV tax credit, only fully electric vehicles should be eligible since PHEVs do not have the same impact. If the current metrics are upheld, please ensure all vehicles are equally assessed. A PHEV with <100 electric miles should not qualify over a 300 electric mile vehicle regardless of weight or batter size. Furthermore, I am shocked to learn that a hybrid Ford Escape PHEV and Jeep PHEV with a tiny battery. The spirit of the law was meant to promote the adoption of clean energy vehicles by making them more affordable for consumers. Allowing foreign-made EVs on lease to receive this credit goes against this goal, as it does not support American-made EVs. Thank you for considering changes to support the environment and the US consumers. Adam
Brent Beaudette	1/3/2023 19:49	Please correct your incorrect characterization of this American car. This American OEM should not be penalized for their ability to optimize mass in this production vehicle. Good engineering should not be penalized. You are not using the right measurement. This is a battery only EV that should score higher than hybrids. Thanks,
Brad Slack	1/3/2023 19:49	In 1991 I graduated from high school and Clinton Gore were headed to the white house based on their BTU tax to help us make the transition. It was rigged and the Koch brothers walked in with their BS "science" and blameshifting denialism. Here we are 30 years later but the message is coming from the white house? These rebates should ONLY be for battery electric cars - NOT hybrids. This is just stupid to prop up the big 3. I am so disappointed in the current administration and how they are running things and I have been a Democrat for decades. Now I'm thinking differently. Change the tax code - if I wanted to hand my money to Jeep buyers I would give it to my climate-denialist Aunt. For shame.
kgolo ndlovu	1/3/2023 19:49	Good evening, We have a complaint that an American made PURE EV car is not getting an EV credit while hybrid models do. Please fix that. Thanks Sent from my iPhone
Robert Andraka	1/3/2023 19:51	I believe the IRS could be a better job at including electric vehicles in the $7500 subsidy and excluding polluting hybrids that have a very small battery/autonomy. It feels like that categorization goes against the point of the program. I sure hope this will be addressed. Thanks Rob
Pat kick	1/3/2023 19:53	The EV tax credit qualifications don't take efficiency of the vehicle into consideration whatsoever, and is focusing on arbitrary qualifications. In some instances it is giving credits for hybrids that get 20MPG, and not giving it to vehicles getting over the equivalent of 110 MPEe. I don't want my tax dollars going to assist the purchase of gas powered vehicles.
Shams Khan	1/3/2023 19:54	Hello, All full electric vehicles that are built or majority built in the US should get a full tax credit, whether bought or leased. Plug in hybrids, etc should not get any credits. It’s is simple. -- _____ Shams Khan khan.shams@gmail.com<mailto:khan.shams@gmail.com>
Kaleb Walter	1/3/2023 19:54	Please look into the $7,500 EV Tax credit qualifications. In my humble opinion as the current qualifications stand manufacturers who are more efficient (meaning longer ranges , less weight et) are being penalized while other manufacturers are being rewarded for producing inferior products or even hybrids with very little range. I believe the standards should be based on a criteria that includes the size of the vehicle (not weight) and the range of the vehicle. Thanks for your consideration on this manner Kaleb Walter Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Doug Polzin	1/3/2023 19:54	related to EV's why should it matter how much you make, how much the EV costs when the goal again should be the movement towards. So these loopholes related to the new tax credits ONLY tell me that "special interests" groups are behind the layout…which overall is just wrong. Anyway, just my opinion and thought. Personally, when I purchased my first EV, the then incentives were a big reason for my purchase and switch. Also, making hybrids qualify is just awful…but since Toyota leads that segment and they manufacture in the US with union works I'm guessing their "special interest" influenced this add. Just bad in so many ways…just saying. This new incentive is full of politico staining and the funny thing is it wasn't even hidden, just blatantly added. Excuse my typos as it was written on cell phone. Thanks for listening… --- Doug Polzin 303.809.6483
Guillermo Olaizola	1/3/2023 19:57	Dear IRS, I am writing to express my frustration with the current tax credits for hybrid and electric vehicles. While I appreciate the effort to encourage the use of fuel-efficient and environmentally-friendly vehicles, I believe that these credits are arbitrary and unfair. It seems incredibly unfair that only certain types of electric vehicles are eligible for these credits, while others are not. This creates confusion and uncertainty for consumers, and it does not accurately reflect the environmental benefits of these vehicles. In addition, I am concerned that hybrid vehicles are eligible for these credits even though they are not zero-emission vehicles like battery electric vehicles (BEVs). This seems to perpetuate the use of fossil fuels, rather than truly incentivizing the adoption of clean and renewable energy sources. As an outsider - this makes me question how these sort of rules are drafted and makes it clear that lobbying is the only thing that matters. I urge you to reconsider the current tax credits for hybrid and electric vehicles and ensure that all types of EVs are eligible for these credits. This would encourage the adoption of more fuel-efficient and environmentally-friendly vehicles, and would help to level the playing field for all consumers. Thank you for your attention to this matter. Sincerely, Guillermo Olaizola
Jimmy Cheung	1/3/2023 19:57	Dear IRS, Plug in hybrid is NOT electric vehicle. Please remove all internal combustion engine vehicles for the qualification of the tax credit. It is a direct conflict of interest and defeats the entire purpose of the bill. Thank you. Jimmy
Jerry Holden	1/3/2023 19:59	To whom it may concern, Regarding which electric vehicles get a tax credit - Give it a kiss... Keep It Simple Stupid If we the people, purchase a fully electric vehicle, we should get the full tax credit for doing our part to reduce carbon dioxide. If we the people, purchase a hybrid vehicle that is X % electric, then that percentage is all the tax rebate given. If we the people, choose to purchase a new gas or diesel vehicle, we should be charged an extra pollution tax. Jerry Holden 408 Santiago Circle Alto, NM 88312 931-939-6825 jlholden2011@gmail.com<mailto:jlholden2011@gmail.com>
Paul Buckley	1/3/2023 20:01	greenhouse gas emissions since there is ample data showing more of those cars on the road would only worsen the problem. Instead, promote a rapid transition from ICE to battery-only propulsion on US roads by incentivizing US vehicle maker's BEV products while battery costs are relatively high. Paul Buckley, MD, PhD Maine

Name	DateTimeReceived	Body.TextBody
Grant Trevithick	1/3/2023 20:01	If the United States decides that incentivizing EVs are important to help the transition to electric cars, then all EVs should be offered the same credit. It is not fair, nor it is right, to play favorites and offer higher or lower tax credits based on the vehicle. And nay EV credit should NOT be enough to justify purchasing an EV, we do not want to change consumer dynamics where they make bad business decisions based on tax credits. That makes no sense and distorts the marketplace and ALWAYS come back to bite the consumer in the end. And there should be a different, probably lower, credit for hybrids since they still can run on petroleum products. Namaste' Grant Trevithick Owner Finance Homes LLC NMLS # 2303141 / 2295961 16901 Dallas Parkway, Suite 118 Addison, Texas 75001.2400 972.740.0947 grant@ofhdfw.com
Matthew Adler	1/3/2023 20:01	In my opinion a tax credit on electric vehicles is a valuable contribution on society, but the criteria should be more along the lines of capacity to travel a certain set distance in a zero emissions mode, rather than referencing specific engineering aspects of the vehicle. So in other words, a 'zero emissions' rule would in my opinion produce far better results than say 'electric vehicle' or 'plug-in hybrid', because the latter will change over time or perhaps be superseded by some other hypothetical technology, which might result in a better vehicle wrongly not being eligible for the tax credit.
Bryan Comer	1/3/2023 20:02	The way Electric Vehicle (EV) tax credits are determined by manufacturer/model needs to change. You should not extend it as it currently is. It doesn't make sense that someone who buys a hybrid car that is maybe 20% electric range would get $7,500 tax credit while someone who buys a fully electric vehicle would get nothing because the manufacturer makes too many cars and they bought it later in the year instead of early in the year. Anyone who buys a full electric vehicle should get the full tax credit, no matter how many cars the manufacturer made that year, and no matter when they bought it in the calendar year. Thanks,
Adam Isaac	1/3/2023 20:02	Hi, The weight rating classification helps hybrids because they carry a whole extra gas engine, exactly what the bill seems to be getting Americans away from. By all means, leave it, but also include pure EV's, same as pure EV semi trucks are allowed an extra 2000 lbs gross vehicle rating. If your intent is to maintain and/or increase tax reporting by common people and the like, you need to set an ethical and compliant example first. Regards, -Adam Isaac East7@Live.com
Nandha K Srinivasan	1/3/2023 20:03	To the Concerned, IRS Dear Sir/Madam, I believe in government's stated objective of of reducing fossil fuel. I myself have contributed to this cause by putting solar panel in my house and buying an EV. However, the tax credit which is intended to promote elimination of fossil fuel seems to be incentivizing vehicles that heavily rely on petroleum gas to be functional. The manufacturers appear to be gaming the system by introducing the pluggable Electric charging capability but heavily rely on gas for the vehicle to be operational (& adding a very small battery charging capacity aka 'plug-in hybrid'). This does not advance the government's objective to reduce fossil fuel and in fact it'll worsen the situation as more vehicle manufacturers will join this game, increasing fossil fuel footprint accelerated by this Inflation Reduction Act. So, Please look into this matter asap and remove the tax credit advantage to the vehicles that are not pure Electric Vehicles. Thanks. Best, Nandha K Srinivasan
Nickolas Sales	1/3/2023 20:07	Hello, I will not pretend to be an expert on this matter so I'll keep my comment short. When comparing vehicles that don't qualify to vehicles that do qualify; it seems, some of the stipulations to qualify are illogical. These result in some fully-electric vehicles not qualifying while many hybrids primarily powered by an ICEngine do. As just an average citizen, the only major difference I can distinguish between these vehicles is their primary form of power. These stipulations should be reconsidered as it feels against the spirit of the credit for a fully-electric passenger vehicle to be disqualified; when hybrids are qualifying. Some arbitrary or illogical decisions appear to have been made in the writing of this tax code. Thank you

Name	DateTimeReceived	Body.TextBody
Andrey Serko	1/3/2023 20:07	Hello I write to stress concern regarding the EV rebates. The following are the main issues that I have: - hybrid vehicles should not qualify for credits. It simply does not make sense. There is no way to ensure that the battery will be used instead of the gas engine. Why promote use of gasoline engines at all? This is a waste of resources. - reward manufacturing in the USA. The complaining companies can just deal with it. Money should go to companies that make US production better. Thank you Andrey Serko
Kyle Matuszak	1/3/2023 20:07	Hi, here are some points on ev credit 1: weight and height should not be considered as it makes auto industry create lower efficiency vehicles 2: Ev credit should NOT include hybrids or even vehicles that do not get 100 miles or greater with battery only power. 3: vehicles that are full EV should get higher tax credit then hybrids if not excluded. Please email or call to notify me you got this email. Please feel free to call for more insight! Thank you, Kyle Matuszak Kyle_matuszak@yahoo.com 610-468-2138
Mason Webster	1/3/2023 20:09	IRS, The EV credit rules are arbitrary and do not promotes innovation. “Hybrids” with very limited electric range based on technology that has been around for decades are eligible, but the most exciting, high tech pure EV is not? What made our country great is innovation and risk taking not mediocrity and rent seeking. Sincerely, Mason Webster
Bobby Burch	1/3/2023 20:11	Dear IRS, In the Inflation Reduction Act, one of the goals is to reduce negative environmental impacts caused by the discharge of toxic waste from burning fossil fuels, particularly in automobiles. Yet in your tax incentive guidelines, you unbelievably incentivize the purchase of hybrid vehicles which consume (and emit) about 90% as much of the hazardous chemicals as a routine gas car, while excluding the incentive to buy certain North American built EVs that consume ZERO petrol products and produce ZERO emissions. This scenario seems quite upside down … very typical for a U.S. government agency. PLEASE AMEND YOUR LIST OF QUALIFYING VEHICLES SO AS TO INCENTIVIZE THE PURCHASE OF ZERO-EMISSION ELECTRIC VEHICLES AND NOT TO REWARD FURTHER BURNING OF FOSSIL FUELS BY HYBRID VEHICLES. THIS WAS THE WHOLE POINT!! Sincerely, Robert A. Burch Nicholasville, KY
Ben	1/3/2023 20:11	Funding hybrid vehicles with tax money makes no sense. The tiny electric motors do nothing to offset significant fossil fuel use and do not help support the transition to electric vehicles. Ground up infrastructure from lithium to batteries and then recycling are needed to create a sustainable energy-based transportation network that will replace fossil fuels. Only this, coupled with solar, nuclear and wind will make a difference in our effort to halt environmental damage and rehabilitate our planet. Regards, Ben Altman. Sent from my iPhone
Michael Hughes	1/3/2023 20:11	Ladies & Gentlemen - I support tax credits for all fully electric vehicles. There should be no limits or exclusions. I do not support tax credits for ICE or plug in Hybrid vehicles. We should reward the companies that are doing the most to move the auto industry to cleaner vehicles. Thank you, Mike Hughes
Paul Soo	1/3/2023 20:13	Dear Andres Garcia, I am a California resident and writing to ask you to not extent the EV tax credit to "plug-in" hybrid vehicles because they are often used as gas-burning vehicles and that is not the spirit of the bill. Thank you, Paul Soo
Andy Jenkins	1/3/2023 20:15	I do not think the current EV rebate requirements are good for the country or good for the consumers. I feel the basis to get a rebate should be the efficiency of the vehicle. I do not think that hybrid vehicles like the jeep that has a 21 mile range should qualify. Please make it more fair for vehicles that actually preform well and do not pollute co emissions for an exhaust pipe. Thank you - Andy Jenkins

Name	DateTimeReceived	Body.TextBody
Grant Taratoot	1/3/2023 20:16	Hi. This matter is common sense: An all electric vehicle should qualify for this tax credit over a hybrid that still takes fossil fuels. Say it out loud and your logic will take over Thanks
Drew Schuler	1/3/2023 20:16	If you want to incentivize hybrid vehicles, that seems a little silly, but ok. But to have multiple all-electric vehicles not qualify for incentives is down right preposterous. Please, at least try harder.
Stef Lessis	1/3/2023 20:17	Hello, I just came back from a trip to Norway, where more than half the vehicles on the roads were EV. Here in the US there are few and most people have very little knowledge of how an EV is a much better performing vehicle. Not only does it take less energy to transport people and cargo between points it is fun to drive and it may be proven to be better for the environment beyond doubt. I highly recommend that the EV credit be applied to pure BEV vehicles only and a smaller credit to plug-in and hybrid vehicles. Thank you S. Lessis
chris lewis	1/3/2023 20:18	I'm here to leave a comment on the Electric Tax Credit Qualifications. All I have to say is the IRS seems to be so screwed up right now. How does the IRS give tax credits to hybrid type vehicles that still uses mostly fossil fuels and does not give credits for a vehicle that uses nothing but electric. It's starting to look like the whole government system needs a major overhaul. Chris Lewis
Scott Wallace	1/3/2023 20:19	It is absolutely unconscionable and counterproductive to subsidize plug in hybrids under the new IRA EV Tax Credit. How in the world do Jeeps with a 20 mile range battery qualify for this credit? You are incentivizing continued use of fossil fuels and delaying the transition to electric vehicles, hurting progress on emissions targets and climate change goals. We don't have time to deal with this level of crony capitalism (presumably due to some serious political lobbying) when we are literally in a fight to save our planet. Please reconsider what vehicles should qualify for this tax credit. Only 100% EV should qualify. --- Scott Wallace
Rhyan Ghosh	1/3/2023 20:20	To Whom It May Concern, The EV tax credit should apply only to 100% electric vehicles (they do not have a hybrid engine or the ability to use gas at all). Further the tax credit should be available to all American electric vehicles and only to foreign electric vehicles that are cheaper, longer range, or quicker (or some combination there of) than the top fiver American made that are comparable in the remaining categories. Sincerely, Rhyan Ghosh Sent from my iPhone
lithiumforcer	1/3/2023 20:21	Dear Andres Garcia, I am writing to express my opposition to the proposed tax incentive for plugin hybrid cars. While I understand that the intention of this incentive is to encourage the adoption of environmentally-friendly vehicles, I believe that there are several reasons why this incentive is misguided. First and foremost, plugin hybrid cars are not as environmentally friendly as they are often perceived to be. According to a study conducted by the Environmental Defense Fund, plugin hybrid cars produce on average 37% more greenhouse gas emissions over their lifetime compared to fully electric vehicles. Additionally, research has shown that plugin hybrid cars are only plugged in and charged up an average of 38% of the time. This means that the majority of the time, these vehicles are still relying on their gasoline engines, which contribute to air pollution and climate change. Furthermore, fully electric vehicles offer numerous benefits over plugin hybrid cars. They do not rely on fossil fuels at all, which means that they produce zero emissions and do not contribute to climate change. They are also often more cost-effective to operate, as they do not require gasoline and have lower maintenance costs. Additionally, the tax incentive for plugin hybrid cars disproportionately benefits higher income individuals. These types of vehicles are often more expensive than fully electric vehicles, and therefore the tax incentive primarily benefits those who can afford to purchase and continue to maintain them. This is not an effective way to encourage the adoption of environmentally-friendly vehicles, as it does not address the barriers to entry for lower income individuals. In conclusion, I strongly oppose the proposed tax incentive for plugin hybrid cars. While I understand the intention behind it, I believe that there are more effective and equitable ways to encourage the adoption of environmentally-friendly vehicles, such as providing incentives for the development and production of fully electric vehicles. Sincerely, Lithiumforcer
Ryan Cusack	1/3/2023 20:21	The EV Tax Credit qualifications are arbitrary and make no sense to me. Why would a full electric be unqualified and an ICE hybrids be qualified?
Jason McCutchen	1/3/2023 20:26	If the purpose is to get consumers to move to more fuel efficient vehicles this arbitrary price cap is unreasonable as the media price of a vehicle in 2022 was 48k! Additionally the various weight limitations imposed create a lack of incentive for American companies to reduce the size of their vehicles and increase efficiency. Americans and car manufactures should get the benefit of the tax credit AND the ability to get a color they like or an added feature they may enjoy. It's a ridiculous market manipulation and something that I would argue is unAmerican. Enjoy thr influx of white hybrid Toyotas that only do 10% of their total mileage as EVs. I urge you to reevaluate these criteria as your current benchmarks will push more people into

Name	DateTimeReceived	Body.TextBody
Johnny Irving	1/3/2023 20:29	It is unfair for hybrid vehicles to be receiving the EV tax credit and certain purely EV vehicles to not be receiving the tax credit.
David Ward	1/3/2023 20:29	To whom it may concern, It seems to me these tax incentives, as proposed, encourage gas burning hybrids and heavy EVs. Please change this to discourage all cars that burn gasoline, and encourage light weight EVs so long as they meet safety standards. Regards, David Ward Acton Massachusetts
Scott Milden	1/3/2023 20:31	Only and all-electric vehicles should receive tax credits. Hybrid, plug-in should not be considered. Scott Milden Bootmaker Milden, LLC. +1 (805) 452-5197
Stephen Reynolds	1/3/2023 20:36	The EV tax credit should only be for purely electric vehicles. Please remove all hybrids. Also the EV should have at least 200 miles of range. Thank you, Stephen Reynolds
Austin	1/3/2023 20:37	Hello, The EV tax credit qualifications should be 1. Fair 2. Clear and transparent 3. Encourage and incentivize efficient and zero emissions vehicles The current qualifications seem to fail at these points. Including giving higher cost caps to heavier and/or gas burning hybrid vehicles over lighter full battery EVs. This makes no sense. This goes against the stated goal of the tax credits. Please consider adjusting the rules. Thank you, Austin Cooper
Roger	1/3/2023 20:37	Hello, The EV tax credit makes no sense as a hybrid is getting a tax incentive and a fully electric vehicle is not. Fully electric should be rewarded for this credit and hybrids should not. This will motivate hybrid vehicle manufacturers to develop fully electric vehicles. Best, Roger Sent from my Galaxy Note 20 Ultra
Zach Mills	1/3/2023 20:38	lobbying money from automakers is not worth this kind of terrible policy. This literally discourages EV adoption instead of encouraging it. I implore you to please remedy this ridiculous situation.
birch.faber@gmail.com	1/3/2023 20:38	Hi, I recommend that all fully electric vehicles should qualify for this credit. Especially when less efficient hybrids already do. Thank you. Birch Faber
Erik Hansen	1/3/2023 20:42	The tax credit for EVs falls short in two respects: it is not fully refundable, and it unduly incentivizes the purchase of hybrid vehicles. By imposing a price limit while making the credit not fully refundable, the credit applies to a fairly narrow margin of middle class consumers who are buying new vehicles and have enough income to incur tax liability. The average cost of a new car now exceeds $45000 in the United States, and the so called “inflation reduction” act that spawned this credit does little to dampen the impact of a car purchase for those who need it most.
Leon Charkoudian	1/3/2023 20:44	Please restrict EV credits to full EVs only! Hybrids are still low MPGe and polluters. Thanks Leon Charkoudian, MD Cape Fear Retinal Associates LCharkoudian@capefearretina.com<mailto:LCharkoudian@capefearretina.com> <x-apple-data-detectors://0/3>1104 Medical Center Drive<x-apple-data-detectors://0/3> Wilmington, NC 28403<x-apple-data-detectors://0/3> (910) 332-3560<tel:(910)%20332-3560> office (910) 332-3579<tel:(910)%20332-3579> fax

Name	DateTimeReceived	Body.TextBody
Ash Watson	1/3/2023 20:50	Hello Andres Garcia, Please stop this unnecessary spending of tax payers money to reduce inflation which was caused by the mindless spending by the government in the first place. People who can afford a 50k car do not need any rebates. Giving rebates on hybrid technology that is more than mature (20 years old) is worthless. Giving rebates on EVs which is already becoming mainstream will only curtails innovation and improvement. Let the free market decide which technology people want and which one is worth without being biased by rebates. Please give the rebates to people who can only afford 20k car. Thank you for the consideration. Ash Watson
Mike Balentine	1/3/2023 20:57	specifications. Secondly for hybrids the vehicle must get at least 100 miles of EV range and be able to plug in to charge. This way the vehicle is capable of all reasonable range requirements on battery except for road trips.
Pat Carver	1/3/2023 20:59	ANY car that is full EV should get the credit. Let's incentivize the cars that will most help the environment. Please don't allow Hybrids. Do the right thing, IRS. Thanks, have a great day! Pat Carver
Fred Hagemeister	1/3/2023 20:59	Dear Internal Revenue Service, I am writing to express my frustration and disappointment with the tax credit qualifications for hybrid and electric vehicles. In my opinion, it is unfair and misguided to give credits to hybrid vehicles while excluding many electric-only vehicles. First of all, the use of electric vehicles (EVs) is crucial in the fight against climate change. Burning fossil fuels for transportation is a major contributor to greenhouse gas emissions, and EVs offer a cleaner and more sustainable alternative. By incentivizing the purchase of vehicles that use fossil fuels in any way, the IRS is undermining efforts to transition to a more sustainable transportation system. I understand that the intention behind the credits for hybrids may have been to encourage the adoption of alternative fuel technologies. However, in my opinion, the IRS should be promoting the use of EVs as the primary choice for alternative transportation. By providing credits for both hybrid and EV models, the IRS could support a wider range of cleaner and more efficient vehicles. I urge the IRS to reconsider its policies on tax credits for alternative fuel vehicles. By prioritizing EVs and offering credits for a wider range of models, the IRS can play a more meaningful role in the transition to a more sustainable and efficient transportation system. Sincerely, Fredrick Charles Hagemeister Midlothian, Virginia
cayle hunter	1/3/2023 21:02	affordable for the middle class, so we need to encourage auto makers to make EVs affordable enough for that group. Additionally when the cars are so expensive only the rich can afford them, the tax breaks are only helping our wealthiest citizens. Not ideal. The truth of the matter is I want ALL pure EVs to qualify for some sort of tax credit, regardless of where the materials and labor are sourced from. That being said, I want it to be overwhelmingly beneficial for automakers and customers to buy cars with parts and labor sourced in America. But I do not believe there should be a limit on units that qualify like the last system. All that did was punish the companies eliminating the most carbon from the atmosphere. Backwards. I do not want any internal combustion engine car to qualify for a tax credit, not even a hybrid. If climate change is truly a crisis like the data says it is this is the minimum action we can take as US citizens. Cayle Hunter
Cade Perry	1/3/2023 21:03	IRS, The tax credits for EV's should be reevaluated so that all 100% electric vehicles receive a tax credit regardless of classification or pre-determined limits on each model. Plug-in Hybrid EV's should also be included in tax credits but for a lower credit amount if appropriate. All decisions should be manufacturer agnostic and designed to incentivize faster adoption of electric vehicle technology in the United States of America. Thank you,
Todd Bernhard	1/3/2023 21:04	We leased a plug-in hybrid EV and received no tax benefit. We liked the electric option so much we bought a used full EV and again received no tax benefit. Please make every effort to expand the EV credits which will help folks justify installing chargers and perhaps solar panels. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Ken Kochalka	1/3/2023 21:04	Why in the world would a Hybrid qualify.? It is the worse way ever to get to EV. Autos that replace Horse and buggy would be forced to carry hay while running on gasoline. Makes no sense at all to recluse a real EV with Hybrid.
Craig Massner	1/3/2023 21:06	With respect to the EV tax credits, ALL fully electric vehicles should be included, with a priority based on the range/MPGe. It’s ridiculous in the extreme to include hybrid models AT THE EXPENSE of fully electric vehicle. Sent from my iPad
Dan Abel	1/3/2023 21:07	How is denying some ev's but not others the $7500 tax credit going to get us to a clean energy future? All pure ev's should receive the $7500 credit not just a select few and particularly not gas hybrids with extremely limited electric range. None of this is making sense. We will never reach our climate goals doing it this piecemeal way. Please reconsider what you are doing. Regards, Dan Abel
Ashley Carroll	1/3/2023 21:08	Please reconsider the guidelines regarding the tax credits on electric vehicles. It seems like it makes no sense to give equal value to people who purchase hybrid vehicles as for the folks who have made the leap to full electric. We need to be encouraging the full embrace of a gasoline free future and the best way to do this would be to give incentives to electric over hybrid. Of course, hybrid buyers should be afforded incentives as well, but from an objective stand point, the system that was implemented recently should be brought back to the table. Thank you for your consideration
Erik Graper	1/3/2023 21:10	guzzling, noxious exhaust spewing, air pollution vehicles get huge tax breaks. This discriminates against and penalizes several automakers for pursuing the EV transition that was supposedly a goal of the IRA, not to mention, inviting untold number of lawsuits. All pure EVs should only get credit. Giving subsidies to the hybrids due to the lobbying of certain automakers is just more government corruption showing preference. Please quickly communicate a proper resolution. Erik Graper [X]
Chet Dillenbeck	1/3/2023 21:12	infrastructure budget from not paying a gas tax for fuel. If the trend of growing environmental awareness and continued activism the ironic part is that with America being so proactive will only allow the other big 4 polluters: Brazil, China, Russia, and India to continue to kill the ozone layer for their knowing that the USA is combatting their I’ll effects.
Ryan Bartlett	1/3/2023 21:13	EV Tax credit doesn’t seem to make sense when some 100% EV cars don’t receive the credit. My suggestion is it should change to include only vehicles that are plug-in hybrids. If we are trying to help facilitate a transition from combustion engines to electric vehicle that is the only thing that makes sense. And instead of a credit which company’s can just use keep price’s elevated it should be some sort of incentive for the companies to lower the prices themselves at the point of sale instead of the government giving direct credits to the consumer. Thanks, Ryan Bartlett
Nate	1/3/2023 21:14	competitor of GM, Ford, Toyota, Daimler Chrysler simply because it’s run by someone that’s not a political ally of the current executive is absurd and hurts your credibility. Crony capitalism is something that destroys the vibrant fabric of America and her economy. Please consider revising this credit to include actual EVs.
Adam Chin	1/3/2023 21:14	It is pretty clear that whoever decided the rules for the EV tax credit either did not do their homework and is somehow missing a large number of EV's in which should be eligible for the tax credit, or the criteria is outdated, or the person(s) who came up with the criteria for eligibility has a political agenda behind them. At this point in time, it makes very little sense why hybrid vehicles that get terrible gas mileage qualifies for an EV tax credit but very few pure EV's are excluded from tax credit eligibility. Maybe ten years ago when hybrids were the best that could be done in the market, the tax credit made sense. But as time goes on and technology gets better, the tax laws should reflect these changes. If this was an intentional move to sabotage the inevitable global trend toward EV's and away from ICE, this would be the dirtiest thing the IRS has done since it made the great boxer Joe Louis pay taxes on his charity fights for raising money for the US war effort and forced him back into fighting. Adam
Billy Hu	1/3/2023 21:18	Please ensure that the federal tax credit for electric vehicles prioritizes pure electric vehicles over hybrids. Thanks, BH

Name	DateTimeReceived	Body.TextBody
Stephen Randolph	1/3/2023 21:18	The EV Tax credit is not fair and in its current form its pretty transparent that it is nothing more than a bailout for legacy auto manufacturers. General Moters has already raised the price of the chevy bolts by $6000. How is the tax credit helping the consumer at all in this example? The only thing its doing is helping GMs profit margin. Also why are hybrids eligible at all? Why must efficent EVs make their cars less efficient to even qualify (Volkswagen ID4)? In my opinion get rid of the credit or modify it to only accept fully electric EVs. Give al the $7500 credit. Just make it fair. The American people are not stupid. One last thing, to qualify the EV should at least have a 225 mpge and be capable of DC Fast charging. Regards, Stephen R
Ian Starnes	1/3/2023 21:20	Hi Andrea Garcia or whom it may concern, I am emailing concerning the EV tax credit qualifications in the IRA. It doesn't make sense to give plug-in hybrid vehicles with electric range of around 30 miles the same amount of tax credit as fully electric vehicles with a range greater than 200 miles. Fully electric vehicles produce less CO2 emissions than hybrid vehicles when analyzed with a life cycle analysis. Best, Ian Starnes -- Ian Starnes Cornell '20 | MechE & EnvE (518) 421-0078
Craig Chapman	1/3/2023 21:21	Dear EV Policy data collectors May you please apply common sense rules for allowing tax credits for EV autos and trucks? There is common sense in pro-rating tax credits based upon the vehicle's percentage of its dependency a vehicle has on its electric power plant. For instance, an all electric vehicle should get 100% of its tax credit whereas a hybrid with 40% electric dependency should only receive 40% of its tax credit. This is an easy mod to the current policy and it's completely fair and transparent for voters. Cordially Craig Chapman Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Justin Balsley	1/3/2023 21:22	Hi IRS, While I am surprised the top selling EV in the world is excluded from the new EV tax credit. I am surprised most that it was excluded while gas vehicles (plug-in hybrids with less than 50 miles are essentially gas vehicles as they don't even cover the average commute) were included. Though, I am not surprised that this was a judgement from the IRS. Only a department so inundated with bureaucracy and political profiteering could completely miss the point of an electric vehicle tax credit; to accelerate the adoption of electric vehicles. You've made a mockery of yourselves and fumbled the trust of the American people. I hope you are brave enough to realize your error and braver still to amend it. Humbly, Justin B. An American Citizen
Ethan	1/3/2023 21:25	Hello, I am writing to provide my input regarding the EV tax credit. I find it unfair to consumers purchasing EVs of any kind to not benefit from the tax credit based on parameters that are arbitrary or designed to benefit a small percentage of manufacturers. I recently purchased a Kia EV6 with the incentive of the tax credit only to find out that it suddenly was not eligible due to the passing of the (poorly named) Inflation Reduction Act. By all measures this pure EV should meet criteria to benefit from the credit and yet currently hybrid vehicles with terrible MPG and high emission rates get full credits due to the fact they are assembled by union workers in the US, directly harming US taxpayers. This is not right and my input is to have all full EV cars eligible. Thank you

Name	DateTimeReceived	Body.TextBody
THIBAULT LEPOUTRE	1/3/2023 21:26	For the attention of Mr. Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Dear Sir, As many of us within the US community, we have been shocked to notice that some fully electric vehicles have not been elligible to the tax credit while other hybrid with a large carbon print are. It seems like a non sense that should be rectified in my opinion. As a tax payer, i am willing to support those companies that are contributing to moving to a fully sustainable energy future. I hope that you will understand that this is in the best interest for the planet as well as a better tax allocation for US residents. Best regards, Thibault Lepoutre.
chris “snowmansgarage” cyree	1/3/2023 21:31	fully electric vehicles cannot. All fully electric vehicles should qualify and especially those that are manufactured in the United States and set certain allowances on plug-in hybrid vehicles. The current structure is an absolute misuse of funding for the intended purpose of the program. Christopher Cyree
Viney Qazi	1/3/2023 21:35	Hello, Please only apply EV Tax credit to 1. All pure electric vehicles. Battery Electric Vehicle should be the only ones getting EV Credit from our tax dollars. 2. No Hybrid or partly electric needs to qualify, they should all be banned from the EV tax credit. Thanks Viney Qazi
Al Korringa	1/3/2023 21:36	Hybrid autos should not be included. All pure electric should be, not depending on the auto price, but in the buyer's income. Electric autos will last decades. People who make a modest income may want a better car because it will last so much longer than a gas auto. Both my kids are in their mid 20's and both want a cybertruck, that auto will last the rest of their lives. Above is true, but I really think the whole tax credit is a complete wa8st of money. People will buy electric autos anyway... Get Outlook for Android<https://aka.ms/AAb9ysg>
Mona Larson	1/3/2023 21:36	I am reaching out today to express my thoughts and frustrations on the EV tax Credit. I've never been a person who likes to complain about paying taxes. But, I am very disturbed by what I am hearing on this EV Tax Credit matter. Please take into consideration that I have no vested interest in the credit, as I can't own a vehicle due to low vision impairment. (Haven't driven in years) My reaching out has nothing at all to do with benefitting myself on anything more than an "it will help other humans" end result. Other humans that are doing things for us all by making informed purchases, being responsible with their dollars. This isn't about any one company either, as I understand that there's more than one vehicle and manufacturer that are being left out / excluded. If any differentiating factor should exist, these PRESENTLY EXCLUDED BUT MORE RELAVANT vehicles should be getting MORE tax Credit than the other lesser committed manufacturers that are playing both sides out of greed. Very non-committal in my opinion, but I digress. (Leave out tangent on how people who don't even buy American made vehicles are fairing better than those who support our country's manufacturing with this tax credit as it stands) I certainly don't want to waste time, and as I disclosed about my visual impairment, I do value when people take time to read and or compose important things. If this matter weren't important, I would not make the extra effort for something that does not ultimately benefit me either way. Those who are purchasing an ALL, FULL EVs should get the tax credit, because the vehicles they purchased exceed base requirements to qualify. In fact it would seem, by comparison, one would expect the ICE / EV hybrids to be excluded. Now, I understand there are far fewer of the hybrids being sold, so less money in tax breaks and more money for the IRS to collect, but the EV portion of what they are is the whole reason for the incentive in the first place right? Or is it their continued dependence on fossil fuel that should be rewarded? Or is moving away from fossil fuels something that you are trying to penalize? <-- honest question, not meant to offend. There is no way to be 'fair' and 'impartial' by picking and choosing the way this seems to be being applied. Side by side comparison aren't even realistic, so please reconsider the exclusion and INCLUDE ALL EVs in the credit. I am excluded from a lot with my low vision, I know what it feels like, and I am asking you to be fair in this matter. Those who buy full EVs are committed to doing good and reducing waste in other areas of their lives as
Arnaud Gadaix	1/3/2023 21:44	Good idea to incentivize purchase of EVs to accelerate our transition to a better world. Please consider incentivizing ALL fully electric cars and eliminate or reduce incentive to hybrids which aren't a good long-term solution. Thank you! Arnaud Gadaix

Name	DateTimeReceived	Body.TextBody
Ken Blatz	1/3/2023 21:45	Dear Sir or Madam Thank you for the opportunity to comment on EV Tax credit qualifications. When the Inflation Reduction Act was passed I doubt that anyone would ever have envisioned that a 100%electric vehicle that gets 330 miles of range would not qualify for the EV Tax credit. Worse yet that hybrid cars that get ~20 miles of range and a 20 mpg would qualify for a $7500 credit. Please correct this insane interpretation to reflect what the law that was passed was intended to accomplish Best Regards Ken Blatz Round Rock, TX Sent from my iPhone
Lee Barrett	1/3/2023 21:45	Excluding any true EV, but including hybrid vehicles shows a blatant bias towards car manufactures that are protected by labor unions. This is a short sighted decision that only slows the adoption of EV's. For the U.S. to continue to grow and prosper we need to embrace new technologies and let the old die off. Giving handouts to companies that lack the vision to grow is a waste of our resources. Lee Barrett
Dusty Nunes	1/3/2023 21:52	To whom it may concern, I am failing to understand how any fossil vehicle at all, even "hybrids", can receive the $7,500 tax credit, but some purely EV vehicles that burn zero fossil fuels, and thus emit no CO2 into the atmosphere, will not receive the tax credit? That line of thinking makes absolutely zero sense. The purpose of the tax credit is to incentivize our nation to stop using fossil fuels, but yet those who decide to continue to use fossil fuels will get the tax credit? Please help me understand this line of thinking. Thank you for your time.
Gurvinder Singh	1/3/2023 21:53	Hi, looking into your incentives I am utterly disappointed that the scheme is designed to help certain type of cars i.e hybrids which have fuel engines and very small batteries compared to full EVs which are not only made locally but also are pure EVs with no emissions at all. So I wud request that this matter be looked into urgently so that EVs don't have disadvantages compared to hybrid vehicles or semi engines as I'd like to call them cos that ultimately defeats the purpose or the whole subsidy as you're probably aware that future is EVs and engines however small they are still contribute to pollution. So given the scenario this looks like a half hearted effort so that traditional automakers are kept happy.Thanks. Sent from my iPhone
jeremy pomp	1/3/2023 21:54	Hi IRS - While I'm not for giving any tax credits for EV's, it's especially concerning to me which vehicles you've included. It does not make sense to include any vehicle that has a gasoline engine (hybrid or PHEV). Only 100% battery electric cars should be included, particularly those that are predominantly made in America. Cars with ICE engines do not deserve any tax break whatsoever. Thank you for listening.-- Jeremy S. Pomp 410.991.1108
Kathy CB	1/3/2023 21:59	With all due respect, why would you grant a motorized hybrid car 7500 credit yet I leased a full EV and did not get the credit. Why? KATHLEEN CODY , GRI | REALTOR Associate NJ Realtors Circle of Excellence Sales Award Coldwell Banker Realty 998 Holmdel Rd -Holmdel , NJ 07733 M: (732) 673.3390 | O: (732)946-9600 x 207| Email: MonmouthCountyLiving@gmail.com<mailto:MonmouthCountyLiving@gmail.com> on the web: www.KathyCody.com<http://www.kathycody.com/> Trusted Advisor - Helping People Make Good Decisions My business grows by word of mouth from people like you. The finest compliment I can ever receive is the referral of your friends, family and business associates. Thank You for your trust! MY REAL ESTATE BLOG<https://www.simplifyingthemarket.com/en/?a=129455-03ae90c3445e6124396c68e657025300> [https://www.facebook.com/KathyCodyBjelka/]<https://www.facebook.com/KathyCodyBjelka/> [https://www.facebook.com/LivingInMonmouthCountyNJ]<https://www.facebook.com/LivingInMonmouthCountyNJ> [https://drive.google.com/uc?id=1xID6S8LwK_f940Vz349OA3xKYRHYUUOi&export=download]
PNWLevi	1/3/2023 22:02	hybrids, should get it.

Name	DateTimeReceived	Body.TextBody
brent	1/3/2023 22:06	would any plug in hybrid qualify when a 1/2 ton truck would not? The exact same vehicle from Ford qualified last year, but does not this year because of price increases. Thank you, Brent Simmons Sent from my Galaxy
Jesse Taylor	1/3/2023 22:06	for a tax credit.
Adam Watson	1/3/2023 22:09	I will keep my comments brief. The perspective I would like to share on these EV-provisions is twofold: 1) The primary goal of the provisions should be the advancement of clean transportation, and thus healthier people, communities, public spaces, workplaces and homes. Benefits for jobs, workers and the auto industry will occur to the extent that those automakers get on board and make their own investments in cleaner technologies. Otherwise this is a poorly hidden example of malinvestment, wasting taxpayer dollars on technologies that will not be competitive globally. 2) In particular, the inclusion of plug-in hybrid vehicles in the tax credit is extraordinarily counterproductive to the primary goal above. I can think of fewer worse ways to spend these taxpayer dollars than investing in technology that has already been developed, shelved, and continues to produce substantial emissions. There are better uses of this money. Use the credits to drive down the cost curves, advancing better technologies toward mass adoption, not sustaining technologies that do not need investment. It's nonsensical and implies mismanagement to the highest degree. Regards, Adam Watson, PhD Cell: (920) 246-2521 adam.joseph.watson@gmail.com<mailto:adam.joseph.watson@gmail.com> | LinkedIn<https://www.linkedin.com/in/Adam--J--Watson>
Miles Dunlap	1/3/2023 22:13	Hello and thanks for being open to feedback! Simply put: there's no reasonable way a battery-electric car should not qualify for a Federal Electric Vehicle incentive while a vehicle with Internal Combustion Engine qualifies. That's not an EV incentive — it's a Plug-in Hybrid incentive at best. And if so, it should have it's own separate incentive program worth significantly less than a BEV. Incentivize the consumer behavior you wish to see. Logic > Cheers, Miles
Manoj Kashyap	1/3/2023 22:15	I am writing to express my strong dissatisfaction with the Inflation Reduction Act rules on how vehicles are classified. I was entitled to 7500$ from the revenue services of maryland and due to lack of funds, I never got that amount. It is unfair how people that drive gasoline hybrid cars are entitled to a tax credit while people like me aren't and for those few who are eligible, we never receive that amount. I belive that this comment would be taken into consideration. Regards, Venkata Matukumalli.
jigartina@gmail.com	1/3/2023 22:16	Hi. Im jigar patel. I m completely disagree with new ev incentives for hybrid vehicles. How the hell these cars can get ev tax credits, if you do this we will never get rid off cancer causing tailpipe pollution, and other environmental disasters Sent from my iPhone
bjan33	1/3/2023 22:21	Please remove the tax incentives for hybrid vehicles. The Prius among other hybrids do not need a tax credit. only Pure battery electric evs or hydrogen vehicles should receive the credit
Sam Makhoul	1/3/2023 22:24	Dear IRS agent The rules you initiated to allow tax credit to hybrid gase guzzlers with 20 mile of battery range and to exclude real EV with the most efficient motor indicate to me that you are not serious about the environment and probably you don't believe in global warming . You make people who earn their money with hard word feel infuriated they are part of this system As we all want to contribute and pay back to the society you want the people who are trusted with with your money to put it in a hood use Samer makhol Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Scott Brant	1/3/2023 22:34	Dear IRS, I am writing to express my frustration with the current rules regarding the $7500 tax credit for electric vehicles. Specifically, I am disappointed that vehicles classified as battery electric vehicles (BEVs) that exceed a price of $55,000 are not eligible for this credit, while plug-in hybrid electric vehicles (PHEVs) with lower efficiencies are. I understand that the goal of this tax credit is to encourage the adoption of electric vehicles and reduce our reliance on fossil fuels. However, I believe that excluding higher-priced BEVs from the credit does not align with this goal, as it may discourage people from choosing a fully electric vehicle in favor of a less efficient PHEV. Furthermore, I believe that the $55,000 price limit and vehicles subjected to that limit is arbitrary and does not accurately reflect the current market for electric vehicles. Many BEVs on the market today cost more than $55,000, and eliminating the credit for these vehicles only serves to disadvantage those who are able to afford them. I urge the IRS to reconsider these rules and extend the $7500 tax credit to all BEVs, regardless of price. This would not only encourage the adoption of electric vehicles, but it would also create a level playing field for all consumers interested in making the switch to electric transportation. Thank you for considering my comments.
dutch debuhr	1/3/2023 22:39	Hello I am sending this in hope it can be changed. If a vehicle is all electric it should get the tax credit. Plug in hybrids should get a smaller tax credit their 1 electrics tier 2 plug in hybrids it doesn't seem like a hard concept. Thank you
RLB2 RLB2	1/3/2023 22:45	Hi. Please change it so that ALL electric only cars and trucks for incentives All PLUG-IN HYBRIDS should also have the incentive All hybrids with no plug in should NOT qualify (and I have an hybrid f150 that would Not qualify) All other gas or diesels vehicles should NOT qualify Thanks Rob
Robert Cessaro	1/3/2023 22:49	Hybrid vehicles should not be eligible for any EV tax credits because they burn hydrocarbon fuel and emit CO2. Promoting fully electric vehicles is a clear national defense imperative because America would thus limit or eliminate the need to defend foreign source of fuel for these vehicles. -- Robert Cessaro, Ph.D. 3670 Toad Lake Road Bellingham, WA 98226 +13603057140 USA
Kyle Kloepper	1/3/2023 22:54	All fully electric vehicles primarily manufactured in the US should qualify for the credit over any fossil fuel burning short range hybrids. -Kyle
Ramakrishna Reddy	1/3/2023 22:58	The $7500 tax credit to purchase Electric vehicle is a great initiative which helps the people in United States to adopt more electric vehicle and reduce global warming. Please limit this opportunity to only those vehicles that are 100%. The current list of vehicles approved by IRS also have Hybrid vehicles with same $7500 tax credit and in my opinion it could be much lower subsidy like $500. Hybrid vehicles are more gasoline with very less electric capability and beats the purpose of Government intention. Regards Ramakrishna Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Matthew Sause	1/3/2023 22:59	It has come to my attention that hybrid vehicles are eligible for tax credits under the new Inflation Reduction Act, while some fully electric vehicles are not. I understand that the intention of these credits is to incentivize the purchase of environmentally friendly vehicles, and I fully support this goal. However, I believe it is illogical to exclude some fully electric vehicles from these credits while still offering them to hybrid vehicles. Fully electric vehicles produce zero emissions, while hybrid vehicles still rely on fossil fuels to some extent. It doesn't make sense to reward vehicles that are only partially environmentally friendly while punishing those that are fully electric. Furthermore, excluding some fully electric vehicles from these credits could create a sense of unfairness among consumers who have made the decision to purchase a fully electric vehicle. These consumers may feel that they are being penalized for making a more environmentally responsible choice. I urge you to consider revising this policy to include all fully electric vehicles in the tax credit program. Not only would this promote fairness, but it would also encourage the wider adoption of zero-emission vehicles, which is in line with the goals of the credit program. Thank you for your attention to this matter. Sincerely,
Walker Atkinson	1/3/2023 23:05	Hello, I hope you are well. I am currently disturbed by the new proposed tax credit that includes extremely inefficient hybrids. Hybrids in many cases are actually WORSE for the environment so it doesn’t make sense to give tax credits to them. I would prefer my tax dollars to go to PURE BEV’s that will actually help society long term. Please fix it.

Name	DateTimeReceived	Body.TextBody
Ian Brown	1/3/2023 23:06	EV Tax Credit: Hi there. I'm emailing about the EV tax credit. It doesn't seem fair that many fully electric vehicles don't qualify for the credit, while several inefficient hybrids do. I think the credit should be structured based on MPG equivalent, not vehicle size. Best, Ian B.
JY Jung	1/3/2023 23:07	Hello, I'm Dr. Jung, Jaeyoung, working in battery management systems for EV. I just found the vehicle list for EV tax credit for 2023. I have a feedback about it. I agreed with the previous tax credit policy which give different tax credit depending on size of battery. The new credit system ignored battery size and then all hybrid vehicles which can drive less than 50 miles with battery can receive same amount of tax credit to the pure electric vehicles. This is not reasonable in terms of environment. can you revise this point? best regards, Jaeyoung Jung, Ph.D.
Christopher Hindle	1/3/2023 23:10	Andres Garcia Internal Revenue Service, Room 6526 1111 Constitution Avenue NW Washington, DC 20224. FROM: Christopher Hindle Bisbee, AZ RE: OMB Control No. 1545-2137 The flat tax credit should, in my opinion, be applied to any new vehicle (personal use only) which can propel itself via an electric motor, regardless of the following: Hybrid, pure-EV, or other Number of wheels Range of the vehicle Price of the vehicle Weight of the vehicle Dimensions of the vehicle Style of the vehicle Thank you in advance, Chris
Jason Wood	1/3/2023 23:12	To whom it may concern, Please move Electric Vehicle incentives from the hybrid vehicles to the fully electric vehicles until all of the fully electric vehicles are included in the incentive program. It doesn't make sense to cover gas vehicles in this program while fully electric vehicles are not covered. Thank you. Jason Wood A Concerned Citizen
Sullivan Scott	1/3/2023 23:30	To whom it may concern, Don't understand why tax dollars designed to support electric vehicle adoption would end up going towards anything except ev's. I don't believe hybrids of other phev's should count, and am against the idea.
Aaron Jackson	1/3/2023 23:31	I am writing to express my concern about a poorly written law regarding the incentivization of electric vehicles. While I fully support the efforts to promote the use of clean, electric transportation, I believe that the current law is unfairly benefiting certain types of vehicles that do not align with the intended goals of this incentivization. Specifically, I am referring to plug-in hybrid vehicles that have very small batteries and have MPG equivalents that are similar to gas-guzzling cars. These vehicles are receiving the same incentives as fully electric vehicles, even though they do not offer the same level of emissions reduction. I understand that plug-in hybrid vehicles can still provide some benefits in terms of reduced emissions and improved fuel efficiency, but I believe that the incentives should be targeted towards fully electric vehicles that offer the greatest reduction in greenhouse gas emissions. I strongly urge you to reconsider this and to revise it in a way that more accurately reflects the intended goals of incentivizing electric vehicle adoption. Thank you for your attention to this matter. Sincerely, Aaron Jackson

Name	DateTimeReceived	Body.TextBody
Yuvraj Atwal	1/3/2023 23:34	Hello, I don't agree with the IRS proposal to give mild hybrid vehicles that achieve 21 miles on electric charge the full $7500 tax credit. The full credit ($7500) should be given to EV vehicles that achieve over one hundred miles of electric range. The current proposal will have the effect of discouraging manufacturers to build zero emission vehicles. Sincerely. YUVRAJ ATWAL 2346 UTAH CT,
John Chamberlin	1/3/2023 23:36	If you are going to allow hybrid vehicles to get the EV tax credit then you need to allow ALL vehicles that can be plugged in available for the credit. If you decide to allow only fully electric vehicles to get the tax credit then you need to allow ALL fully electric vehicles to get the tax credit.
Andy Terrell	1/3/2023 23:36	To whom it may concern, I hope the new year finds you and yours in good spirits. I found the list of vehicles for the EV and part EV to be shortsighted and lacking incentives for all hybrid vehicles. My wife and I both drive 2020 hybrids from honda assembled here in the states. We don't need to draw electric power for plug in but average 50+ mpg in daily commutes. We live in Houston, TX and drive along the inner loop and two interstates for daily commutes taking kids to school, to work, and back home 5 days a week. We purchased out of a lease the honda accord and was really shocked to not see any mention of the real champs that are supporting innovation and environmental best choices in the standard hybrid vehicles. All the best, ———— Andrew S. Terrell
Jessica Rains	1/3/2023 23:40	All EV and hybrid vehicles should receive a tax credit, or none should. Thank you, JR
Phil Xue	1/3/2023 23:44	I am writing to express my concern about the $7500 electric vehicle (EV) incentive offered to hybrid cars with very small batteries. While I understand the intention of this incentive is to encourage the adoption of more environmentally friendly transportation options, I believe it is not fair to offer this benefit to hybrid cars with very small batteries. One of the main reasons for this is that the cost to manufacture the battery in a hybrid car with a very small battery is likely to be significantly lower than the cost to manufacture the battery in a fully electric vehicle. In fact, it is estimated that the cost to make a battery for a hybrid car with a very small battery ranges from $1000 to $2000, while the cost to make a battery for a fully electric vehicle can be much higher. Furthermore, hybrid cars with very small batteries do not provide the same environmental benefits as fully electric vehicles. While they may be more fuel efficient than traditional gasoline-powered cars, they still rely on fossil fuels for a significant portion of their energy needs. In contrast, fully electric vehicles do not rely on any fossil fuels and therefore have a much lower environmental impact. In light of these factors, I believe it is not justified to offer the $7500 EV incentive to hybrid cars with very small batteries. I would urge the IRS to reconsider this policy and instead focus on supporting the adoption of fully electric vehicles, which provide greater environmental benefits and may require a larger investment in terms of battery cost. Thank you for considering my perspective on this important issue
Salazar Venegas, Santiago	1/3/2023 23:49	Hi IRS, Providing my humble comment on the EV TAX CREDIT. It can be summed up in a few sentences: WHAT KIND OF EV TAX CREDIT, DOES NOT INCLUDE ALL EV's??! WHAT ARE YOU INCENTIVIZING HERE?! PLEASE INCLUDE ALL AVAILABLE EV's IN THE MARKET! Actually plug in hybrids should not be included if your goal is to incentivize EV's, ESG, and a sustainable future, but the people would allow it if you WOULD NOT restrict a great number of real EV's!! With love, A worried citizen that wants to buy an EV if there is a tax incentive for it.

Name	DateTimeReceived	Body.TextBody
wakaka wakaka	1/4/2023 0:00	Dear IRS, I am writing to express my concern about the $7500 electric vehicle (EV) incentive offered to hybrid cars with very small batteries. While I understand the intention of this incentive is to encourage the adoption of more environmentally friendly transportation options, I believe it is not fair to offer this benefit to hybrid cars with very small batteries. One of the main reasons for this is that the cost to manufacture the battery in a hybrid car with a very small battery is likely to be significantly lower than the cost to manufacture the battery in a fully electric vehicle. In fact, it is estimated that the cost to make a battery for a hybrid car with a very small battery ranges from $1000 to $2000, while the cost to make a battery for a fully electric vehicle can be much higher. Furthermore, hybrid cars with very small batteries do not provide the same environmental benefits as fully electric vehicles. While they may be more fuel efficient than traditional gasoline-powered cars, they still rely on fossil fuels for a significant portion of their energy needs. In contrast, fully electric vehicles do not rely on any fossil fuels and therefore have a much lower environmental impact. In light of these factors, I believe it is not justified to offer the $7500 EV incentive to hybrid cars with very small batteries. I would urge the IRS to reconsider this policy and instead focus on supporting the adoption of fully electric vehicles, which provide greater environmental benefits and may require a larger investment in terms of battery cost. Thank you for considering my perspective on this important issue
Octave Duclos	1/4/2023 0:05	I appreciate the tax credit, but I firmly believe that it could be a lot better for consumers and the IRS if it was simpler and more focused on vehicle efficiency. It doesn't make sense for a plug-in hybrid (PHEV) with <30 miles of electric range to get more credit than a full EV with > 300 miles of electric range and 4-6x the MPGe than the PHEV. Even if a PHEV is run entirely on electricity, it loses efficiency by caring all the parts of an internal combustion engine (ICE). And studies show that in practice PHEVs pollute more than ICE cars (because people don't charge them). Please consider editing this bill so that it can truly go in the spirit of reducing emissions as much as possible. Thank you, Octave Duclos Sent from Outlook for iOS<https://aka.ms/o0ukef>
PT	1/4/2023 0:11	The fate of millions of lives depends on your decision. Hybrids are not EVs. Hybrids emit harmful fumes that cause cancer, killing millions a year globally. EV tax credit should either be for 1. EVs only. 2. Not at all. Doing otherwise is anti-logic, anti-science, and anti-human. It's up to you to sidestep corruption and steer humanity in the right direction.
Del Spiva	1/4/2023 0:11	Someone at the IRS must be at the take, to gerrymander EV tax credits towards hybrid vehicles, rather than EV's. Every single EV buyer must get a rebate before even one plug-in hybrid rebate. Its a matter of national security, and as a taxpayer, I hold you folks to serve us as we should be served, and your children as well, but correctly. Citizens must have the incentive to push our country towards more sustainable energy, so that we don't see more of our young enter the military, just to enter a needless war over petroleum and ExxonMobil profits. Every push back from converting to sustainable energy, is playing into Putin and Saudi Aramco's hands. Sincerest regards, Del Spiva Burbank, CA 747.400.7912
Joe Lingerfelt	1/4/2023 0:11	The tax credits should focus on EVs not Hybrid Vehicles. If you put a pure range on electric only at 100 plus miles, this would incentivize innovation and not burning fossil fuel. Some of the recently released thoughts include vehicles that are fossil fuel burning Hybrids. (not even plug-in hybrids at that). Please focus on EVs Sincerely, Joe lingerfelt

Name	DateTimeReceived	Body.TextBody
Del Spiva	1/4/2023 0:12	Dear Andres Garcia, Someone at the IRS must be at the take, to gerrymander EV tax credits towards hybrid vehicles, rather than EV's. Every single EV buyer must get a rebate before even one plug-in hybrid rebate. Its a matter of national security, and as a taxpayer, I hold you folks to serve us as we should be served, and your children as well, but correctly. Citizens must have the incentive to push our country towards more sustainable energy, so that we don't see more of our young enter the military, just to enter a needless war over petroleum and ExxonMobil profits. Every push back from converting to sustainable energy, is playing into Putin and Saudi Aramco's hands. Sincerest regards, Del Spiva Burbank, CA 747.400.7912
W D	1/4/2023 0:12	I am submitting comments on . OMB Control No. 1545-2137 It is not fair for the government to pick winners and losers in the market by providing selective incentives for certain technologies. This can create an uneven playing field and may not support the development and adoption of the most promising and innovative technologies. In this case, the IRS's decision to provide tax credits for some plug-in hybrid electric vehicles, while denying them for fully electric vehicles, is questionable. It seems arbitrary and potentially misguided, as it does not incentivize the adoption of the most efficient and environmentally friendly vehicles. This policy may not effectively promote the transition to electric transportation, and may instead serve to prop up less advanced technologies. It is important for the government to carefully consider the long-term impacts of its policies and to provide support for technologies that will truly benefit society and the environment. W Dobler Texas
Xin Zhou	1/4/2023 0:26	I am writing to express my concern about the $7500 electric vehicle (EV) incentive offered to hybrid cars with very small batteries. While I understand the intention of this incentive is to encourage the adoption of more environmentally friendly transportation options, I believe it is not fair to offer this benefit to hybrid cars with very small batteries. One of the main reasons for this is that the cost to manufacture the battery in a hybrid car with a very small battery is likely to be significantly lower than the cost to manufacture the battery in a fully electric vehicle. In fact, it is estimated that the cost to make a battery for a hybrid car with a very small battery ranges from $1000 to $2000, while the cost to make a battery for a fully electric vehicle can be much higher. Furthermore, hybrid cars with very small batteries do not provide the same environmental benefits as fully electric vehicles. While they may be more fuel efficient than traditional gasoline-powered cars, they still rely on fossil fuels for a significant portion of their energy needs. In contrast, fully electric vehicles do not rely on any fossil fuels and therefore have a much lower environmental impact. In light of these factors, I believe it is not justified to offer the $7500 EV incentive to hybrid cars with very small batteries. I would urge the IRS to reconsider this policy and instead focus on supporting the adoption of fully electric vehicles, which provide greater environmental benefits and may require a larger investment in terms of battery cost. Thank you for considering my perspective on this important issue. Regards, Xin
Peter ♪	1/4/2023 0:31	Regarding EV tax credit qualifications, fully electric cars should receive full tax credit qualifications and hybrid electric cars should receive hybrid tax qualifications. We can determine the total miles rhe hybrid car can go on electric and on gas and credit the % which is electric. We should also offer a better credit for a longer lasting battery system, since we know that strip mining for lithium is not an environmentally friendly way to facilitate energy storage. LiFePO4 batteries, while less energy dense, out live lithium ion batteries, and are thus worthy of a better credit. Further, we should not onit hydrogen fuel cells from receiving tax credits like this, so rather electric vehicle credits it should be non-petro credits. Charging stations need to be powered by non carbon emitting sources in order for these vehicles to actually make a difference. These should also have sizable battery banks that can be used to stabilize the grid during peak demand for power.
Angela Kelter	1/4/2023 0:33	It is simply wrong for a fully electric vehicle to not get a tax credit that a hybrid vehicle does. No logic in that.
Josh	1/4/2023 0:38	Hello, I feel only fully electric vehicles should get 7500 dollar tax credit. A vehicle that is hybrid should not get a credit. Thank you
Gaurav Rao	1/4/2023 1:12	I am absolutely shocked and disappointed by the IRS' inconsistent categorization of vehicles receiving the $7500 tax credit. I cannot comprehend how hybrid recreational vehicles qualify for the full credit while some extremely practical and efficient vehicles are excluded from receiving even a partial credit. Some of the vehicles receiving the full credit are imported; American labor is not supported by tax-payer money and is instead lining the pockets of non-U.S. manufacturers. I propose that tax credit should be adjusted based on: 1. How much of the manufacturing and supply chain was wholly based in USA/NAFTA. The closer to (100%, the higher the tax credit) 2. Pure electric Range vs. vehicle weight. (The more efficient the vehicle, the higher the tax credit) We should be incentivizing manufacturers to Make in America and innovate to create more efficient Electric Vehicles (Simply putting a bigger battery in vehicles should not justify the tax credit). Thanks, Gaurav

Name	DateTimeReceived	Body.TextBody
Ugandan Knuckles	1/4/2023 1:14	I am writing to express my concern about the current rules regarding the electric vehicle tax credit. Specifically, I am disappointed to learn that this credit is available to hybrid vehicles that still rely heavily on gasoline for fuel. As I'm sure you are aware, the purpose of the electric vehicle tax credit is to encourage the adoption of clean, electric transportation and reduce our dependence on fossil fuels. Allowing hybrid vehicles that still consume large amounts of gasoline to qualify for this credit undermines the goal of this program and does not provide a meaningful incentive for people to switch to electric vehicles. I strongly believe that the electric vehicle tax credit should be reserved for vehicles that are powered primarily or exclusively by electricity. This would better align the credit with its intended purpose and provide a more meaningful incentive for people to make the switch to electric transportation. I hope that the IRS will consider revising the rules to exclude hybrid vehicles from the electric vehicle tax credit if the electric range is not equal to or greater than the gas range.
Eddy Kim	1/4/2023 1:20	The current thresholds for which EVs qualify for tax credits is unfair and needs to be revised by experts who are knowledgeable in the subject matter. It is not fair to penalize EV makers that happen to be more efficient. There are EVs with 300+ miles of range that do not get ev tax credits while plug in hybrids with only 30 miles of ev range are getting full tax credits. Please fix this.
Justin Ramirez	1/4/2023 1:28	No gas not hybrid or partial true alternative even with people buying last year to get credit. Sent from my iPhone
Sam Alsalem	1/4/2023 1:41	Why are hybrids that consume fuel and get so little range on electricity available for the tax credit?
Allen Brian	1/4/2023 1:43	The real question is, what are you trying to accomplish? EV promotion? If so, promote all REAL EVs. And stop promoting EV pretenders, like the Jeep hybrid, which adds 21 miles of range on a charge, but qualifies for your $7,500 credit; that is absolutely ridiculous. I think that the limitations you've provided for EV tax credits need some tuning. Why are you eliminating credits for certain EVs that cost greater than a certain price threshold? You'd should be promoting commerce in ALL real EVs, along with an improved GDP, as the larger the sale price, the larger the contribution to GDP. Stop trying to punish somebody who wants to buy a high-end EV. Signed, Allen Brian -- ---------- Allen
Golhamz	1/4/2023 1:48	How can you provide tax credits to "hybrids" that have around 21 miles of electric range and not provide them to the best american-made pure EVs in the world? This is blatant corruption.
Ash Birla	1/4/2023 1:55	No vehicle that every relies on gas/hybrids should EVER get any $7,500 or ANY subsidy. Please understand this is taxpayers money to move away from Oil & Gas cars (no oil filters, engines and extra nuts & bolts) to EVs. Your actions are very troubling as it provides a HUGE loop hole and also smells of a terrible non-researched practice. This also benefits the merchant of death - Russia directly from US taxpayers! PLEASE LET US HELP YOU. Please tweak this ASAP and STOP all Hybrids from subsidies! Sent from my iPhone
nitin aggarwal	1/4/2023 1:56	Hello, I believe the IRS has chosen criteria for the EV tax credit that disproportionately benefits legacy auto makers over fully electric vehicles. Many hybrid vehicles that have only 20-40 miles of electric range are qualified, while certain fully electric vehicles are not. Therefore, this tax credit disincentivizes environmentally friendly decisions, with many fully electric vehicles not qualifying for the credit. Regards, Nitin Aggarwal
Stacey Aggarwal	1/4/2023 1:57	Hello, I believe the IRS has chosen criteria for the EV tax credit that disproportionately benefits legacy auto makers over fully electric vehicles. Many hybrid vehicles that have only 20-40 miles of electric range are qualified, while certain fully electric vehicles are not. Therefore, this tax credit disincentivizes environmentally friendly decisions, with many fully electric vehicles not qualifying for the credit. Best, Stacey -- Stacey Aggarwal, PhD phone: (774) 289-8446 Athol, ID

Name	DateTimeReceived	Body.TextBody
Murat YILMAZ	1/4/2023 2:50	Hi, I am writing to express my support for providing tax credits for the purchase of ONLY pure electric vehicles not hybrid with 20 miles range. I believe that electric vehicles are an important part of the solution to reduce air pollution and combat climate change. I would like to propose that tax credits for electric vehicle purchases be extended to all pure electric vehicles, without any upper limit on the purchase price of the vehicle. This would encourage the adoption of electric vehicles by making them more affordable and accessible to a wider range of consumers. I hope that you will consider this proposal and work to support policies that promote the use of electric vehicles. Thank you for your attention to this matter. Sincerely -Murat YILMAZ
Kaci Fullerton	1/4/2023 2:58	Hi, In what world does it make any sense to give the full EV tax credit to hybrid cars that barely get EV miles and not fully EV cars? Final assembly has to be North America for these "plug in" vehicles? What a load of crap. It's painfully obvious by doing this you don't actually care about "clean vehicles" but rather protectionist policies and keeping unions happy. Extend the EV credit to cars who are fully electric REGARDLESS of final assembly. Save the protectionist policy for when the average person isnt going through economic turmoil. Best, Kaci
Cesar Trujillo	1/4/2023 3:00	Please make the rules easier to understand or explain your reasoning and please broaden scope of incentives to more qualifying models. New Hybrid plugins should not receive full incentive until on the used market. Thank you, Cesar Trujillo
Tom McCoy	1/4/2023 3:27	Hello, I am an avid supporter of EV and the transition to electric transportation. It is essential that we move quickly in this regard not only for the environments but to maintain a technological advantage when it comes to clean energy and transportation. It is absurd that hybrids get any of the EV tax break. It clearly goes against what the idea of the bill was for. It does not help transition us to clean transportation and encourages large companies to just toe the line in order to get a tax credit. Also, please make every American made EV eligible for the full credit. At least until the battery sourcing part is finalized. Thank you, I hope my comment really makes a difference.
Andrew Susino	1/4/2023 5:59	Shouldn’t the government be incentivizing auto companies to build 100% EVs, that are as efficient as possible? Currently that does not seem like the case. Incentivizing auto companies to build heavier cars is counterproductive, because they use more gas/ electricity. Giving hybrids the full $7500 does not incentivize them to build 100% EVs. Sent from my iPhone
Richard Hosmer	1/4/2023 6:14	All new hybrid-electric and electric powered vehicles should receive a full tax credit for it's owners in the year the vehicle was purchased.
Youssef Chatila	1/4/2023 6:16	Why are we spending money on Hybrids when EV technology exists? Also, why are we excluding ANY 100% EV under 80,000.00 from receiving the incentive? It starts to look real shady on the government when you exclude the best selling EV worldwide from the tax credit, looks real bias and or as if there is an agenda. I don’t appreciate my tax dollars being used this way. Sent from my iPhone
Bill LaPrade	1/4/2023 6:43	Hello, The electric vehicle tax credit qualifications needs to be reviewed. The Inflation Reduction Act (IRA) needs to be revisited. For a new hybrid vehicle to be released, like the Jeep Wrangler 4xe, to qualify for the tax credit, but 100% electric vehicles to no longer fall under this credit makes no sense. Please revisit this tax credit, especially as the cost of fully electric vehicles continues to rise. Thank you,
Steve Krolczyk	1/4/2023 6:48	Why are hybrid vehicles that get 21 miles of electric range and a gas engine at 20 mpg receiving an EV credit and vehicles that are all electric with over 300 miles of range not getting a full credit? Steve Krolczyk

Name	DateTimeReceived	Body.TextBody
Flor Sánchez	1/4/2023 7:13	Please prioritize American made ecars. We shouldn't be giving credits to cars made outside of the US when there are American electric cars that are not getting any rebate anymore. Second prioritization should be efficiency. Hybrid cars with a tiny electrical engine (more than 50%mileage comes from gas) should also not get same incentive as long-range full electric cars. The fact that the car can be plugged should not be the only qualification, it should be based on real life use, hence %of mileage using electricity vs gas. Thanks!
Daniel Brock	1/4/2023 7:22	To whom it may concern, Your interpretation of the credit law is flawed to the point of looking guided or leading to manufacture manipulation. Rework the guidelines to include full electric as the spirit of the law was intended. Stop with the guided classifications based on odd weight limits and other metrics that are not equal between gas, hybrid, and all electric. The spirit of the law should be a credit/buyer incentive to the manufacture who engineered the vehicle with the best use of electric energy. Fix this mistake. Thank you in advance for your work on this, Tax paying citizen, and owner of gas, hybrid, and full electric vehicles.
FRANK ANDO	1/4/2023 7:34	Hybrids should not receive any credit. Sent from my iPhone
FRANK ANDO	1/4/2023 7:39	Hybrids should not receive any tax credit. Sent from my iPhone
softwar@softwar.net	1/4/2023 7:49	Comment on the EV tax credit Unfair - The tax credit is not correct in that some full EV vehicles are excluded but others which are hybrid (buring gas) are included. The tax credit is confusing, unevenly applied and ripe for lawsuits based on failures in both the application and the laws backing them. Yours, Charles R. Smith CEO Softwar Inc. PO Box 325 Manquin, VA 23106
Know Art	1/4/2023 8:01	My 2 cents: Hybrids should only qualify for significantly less than the cost of the battery+motor. The current structure incentives to "electrify" models even if it doesn't actually make sense and the product not sustainable in any way. BEVs should only be excluded from the tax credit in very very rare circumstances. Otherwise it will seem like the government is picking winners and it leaves the door open for credible accusations of corruption. This seems like a bad long term strategy and not conducive to the actual goal of the tax credit. BEVs should get the tax credit unless they are over the dollar threshold. Period. Especially if they are made in the US.
Matt Chalk	1/4/2023 8:46	Also, why are weight minimums being applied? I would think maximum weights would make more logical sense as more energy is required to move a larger mass. If the intent of these credits is to lower greenhouse gas emissions, eliminate any vehicle that uses carbon based fuels and use boundary conditions that align with higher efficiency (ie… vehicles with lesser mass). Matt Chalk Sent from my iPhone
ashish dabas	1/4/2023 8:46	hybrids should have minimum battery of at least 30 kwh to get incentives
A Bernhard	1/4/2023 8:54	1) During the last several years, most of the major automotive manufacturers with vehicles that were eligible for the previous EV incentive were either committing blatant fraud or using a loop hole in bad faith when vehicles were being leased.. I don't believe this loophole has been explicitly closed in the new rule. As a result, consumers were robbed of millions of dollars in tax relief and will be again. What was happening is that when consumers leased an EV, automotive finance companies were taking the $7,500 tax credit for every vehicle. I don't see how this wasn't fraud and it should be investigated. I reported it to both DOE and IRS but nothing seemed ever to have been done. Specific companies included Volkswagen, hyundai, Ford, among others. Please ensure that only consumers are eligible to claim this credit on the scenario of a lease! 2) Not a single hybrid vehicle should be eligible for the full new tax credit, regardless of range or battery size. These vehicles have been proven time and time again to be a half measure in the fight against climate change and they should only be partially eligible. Sincerely, Aleksandr Bernhard

Name	DateTimeReceived	Body.TextBody
Pietr Langevoort	1/4/2023 8:59	Dear IRS, I am writing to request that the 2022 Ford Maverick Hybrid be eligible for a tax credit. The Maverick gets an impressive 40MPG, which is significantly higher than many other vehicles on the market. This not only saves the owner money on fuel costs, but it also helps reduce our reliance on fossil fuels and decrease harmful emissions and helps to protect the environment. The Maverick Hybrid's hybrid powertrain combines a traditional internal combustion engine with an electric motor, which allows the vehicle to switch between the two depending on driving conditions. This results in reduced fuel consumption and lower emissions compared to vehicles with only a gasoline engine. Incentivizing the purchase of fuel-efficient vehicles like the Ford Maverick Hybrid through tax credits not only benefits individual consumers, but it also helps to encourage the adoption of cleaner transportation options. This aligns with the IRS's mission to promote environmental sustainability and responsible resource management. I hope that you will consider my request and give the Ford Maverick Hybrid the recognition it deserves as a fuel-efficient and eco-friendly vehicle. Sincerely,
Tim Widner	1/4/2023 9:03	The latest IRA eligibility in order to qualify for the EV tax credits are a complete sham. It is a blatantly corrupt attempt to assist some car companies over other car companies. We need fair and reasonable rules across the board. For example, hybrid cars are not EVs and should not eligible. We demand change. That is all. Thanks, Tim Widner, MA, NCC
hari vallabhaneni	1/4/2023 9:11	Hello IRS, I'm a tax paying citizen that values where my money is being spent by the government. To incentivize EV credits based on weight of vehicles and on top including gas guzzlers just coz they have 21 miles of battery range speaks volumes of the incompetence of the rules defining agency. If this credit is truly about green energy and the environment, the smaller the battery and weight and greater the range should be getting credits. MPGe should define credit levels not weight. Hybrids getting full credit is another joke. Please do not incentivize size. Incentivize efficiency. True American EVs are excluded due to the 55k price limits, the ones people want to buy. The one's eligible are the ones we truly do not need. Please stop catering to the unions and lobbyists. Have some method to the madness and stop wasting taxpayer dollars on inefficient companies and their products. Thanks Hari
Gmail	1/4/2023 9:18	Good Morning! As someone who has recently begun to appreciate how electric cars can help improve our future in both the near and long term, I was surprised about the recent tax credit guidelines. Hybrid-electric cars getting similar tax credits as full electric cars does not make much sense to me. No matter if the car has any number of seats it should be given a tax credit if it is FULL electric. Most vehicles in the USA aren't filled to capacity when driving anyways. Allow consumers to purchase the right vehicle they decide is right for them without being guided by restrictions on subsidies no matter the seats or price. Thank you very much! Jacob Boeschling
W Tim Bush	1/4/2023 9:22	Happy New Year to the IRS! I wanted to weigh in on the EV tax credit allocation as it currently stands. I believe the fully electric vehicles down to hybrid vehicles (using gasoline and any other type of energy) should benefit from tax credits. This should be based on a scale as to the % of electric power used for the ordinary use of the vehicle whereby fully electric vehicles get 100% of the tax credit and, for example a car that provides only 10% electricity for motion, would receive 10% of the total tax credit. The hard part will be the definition of "% electrically produced motion". Thanks, W T Bush -- Sent from Canary<https://canarymail.io>

Name	DateTimeReceived	Body.TextBody
Matt Griscom	1/4/2023 9:27	Dear IRS, The IRS implementation of the Inflation Reduction Act rules on tax deductions for some vehicles has two flaws: First, tax reductions for hybrid vehicles, i.e., gas-burning cars, make no sense. The climate emergency demands better than encouraging people to burn fossil fuels such as gasoline! Second, increasing the tax reduction for heavier vehicles makes no sense, for similar reasons! Thank you for your time. Sincerely, Matt Griscom matt@wisewillow.org<mailto:matt@wisewillow.org> 206-390-2209 Seattle, Washington
Phil Rust	1/4/2023 9:35	I am writing regarding the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46. It doesn't seem wise to me to include any plug-in hybrid vehicle in this program since the driver can game it by not using the plug in feature as expected or at all. It doesn't seem wise to me to give any vehicle assembled outside the United States (within North America) a US tax break. I hope you have a great day! Sincerely, Phil Rust
Jay Kubert	1/4/2023 9:38	I am writing to provide feedback on the electric vehicle tax credit qualifications. While I understand the intention of this credit is to incentivize the adoption of environmentally-friendly vehicles, I do not support hybrids being subsidized. Many hybrids do not achieve the intended goals of reducing emissions and conserving fuel, such as a jeep that gets 20 mp but is still technically "plug in". Furthermore, I am disappointed to see that many electric vehicles are not included in this tax credit. Specifically, I own a BMW i4, which is a highly efficient electric vehicle with a reasonable MSRP (~$56,000), but it just misses the cutoff for this credit. I believe that vehicles like mine, which are better for the environment and meet certain efficiency criteria, should be eligible for this credit. I understand the importance of reducing emissions and promoting sustainable transportation options, and I believe the electric vehicle tax credit can be a useful tool in achieving these goals. However, I believe the qualifications for this credit should be more narrowly defined to ensure that only truly environmentally-friendly vehicles are eligible. Thank you for considering my feedback. I hope the IRS will consider revising the qualifications for this credit in order to better achieve its intended goals. Sincerely, Jay Kubert
m.and.c.nees@gmail.com	1/4/2023 9:50	For what this is worth, please stop being so biased about tax credits. If it is electric capable, either hybrid or straight electric OF ANY BRAND, offer the tax credit. If you really want people to love to electric cars, do it! Don't be biased, do not play politics. Be fair. Those of us on the fence about elector gas cars want the choice. Sincerely, A tax payer who is tired of bias. Sent from my iPhone
Shawn Pierpoint	1/4/2023 9:58	I hope this email is met with receptivity, The exclusion of absolutely all, pure, EVs from the IRA tax incentive program disincentivizes companies and individuals from pursuing a transition to net-zero carbon emission vehicles. It's a slap in the face to humanity's progression. I am in agreement that hybrids deserve the tax credit due to infrastructure not being developed enough to support an immediate transition to full electric. However, disincentivizing progress reduces the overall efficient progression of human civilization as a whole. It is imperative these limitations are reviewed and corrected. With respect, Shawn M. Pierpoint
Tuan Nguyen	1/4/2023 10:02	What is the point of the EV Credit? To advance to clean energy transition and transportation. Why do we not get the credit for buying a fully electric vehicle versus getting a full credit for buying a vehicle that still uses gas hybrid mixture? Update the credit to help us transition more quickly to a sustainable energy country. Sent from my iPhone
mike@eastwestdiscovery.com	1/4/2023 10:11	A tax credit for hybrid cars would be counter productive, pushing consumers and manufactures away from going fully electric. Thank you Michael Smith Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Andrew Harmel	1/4/2023 10:13	I believe that electric vehicle tax credits should be available for ONLY full electric vehicles only. Hybrids should not be included, or have their own lesser credit.
Rhonda Brubaker	1/4/2023 10:24	Tax credits for EVs should include ALL EVs, but not all hybrids. Fix what's messed up re OMB Control No. 1545-2137 -- Rhonda Brubaker 678-625-2577 home
Deborah Roberts	1/4/2023 10:26	by America workers that is fully electric not be included but an hybrid that only has a minimal electric range get the credit? This is nonsensical. What is the purpose of the credit? I would rather see the credit go away, entirely, than to parse it out to companies who have no incentive to promote sustainable energy. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Kevin Reynolds	1/4/2023 10:37	The top msrp to qualify for rebate should be $40,000 (2022 dollars) and should be adjusted for inflation. Hybrid should not get a rebate if it is not PHEV. PHEV must get 35+ miles on battery only and must get an intown MPG rating of over 50 MPG which is adjusted upward each year. only cars assembled in the USA should get a USA rebate of tax money. -- Kevin Reynolds
James Murray	1/4/2023 10:38	EV tax credit should incentivise EVs. Hybrids are half-measures. Any EV under the 80k limit should qualify, but hybrids should be excluded. There is no need to incentivise hybrids when EVs are already so good.
Ed Thompson	1/4/2023 10:42	I would advocate the Qualified Plug-In Electrical Vehicle Credit should prefer pure Battery Electric Vehicles (BEV) over hybrid electric/internal combustion and the compensation should be some combination of efficiency and what portion of the vehicle is manufactured in the US. I think if we are looking to incentivize reductions in greenhouse gases and promote sustainable energy, then Hybrid Battery / Internal Combustion are a partial measure that still have the internal combustion engine with all the disadvantages, such as greenhouse gases, fossil fuel use, and sometimes not much more efficient than regular internal combustion engines. I think we should incentivize manufactures to do more in the United States. The more of the vehicle that is manufactured and assembled in the United States, the more it boosts the economy and helps offset the spending of the tax money. I think the efficiency of the vehicle should be considered to maximize the use of our tax dollars. Spend the tax dollars on the most efficient solution. Ed Thompson edt11x@gmail.com<mailto:edt11x@gmail.com>
Matt Gerber	1/4/2023 10:43	Hello, I understand how the rules got made but common sense says that a plug in hybrid that only goes around 30 miles on battery getting a $7,500 tax credit when fully electric vehicles that go 250+ miles on battery go $0 EV credit MAKES NO SENSE if the goal is to encourage EV adoption. Perhaps give the manufacturers a grace period to meet the new "% made in America" component requirements. I have an EV in order and I'll have to cancel it without the credit. Sincerely, Matt Gerber
kevin.a.plourde@gmail.com	1/4/2023 10:47	The EV tax credit should incentivize buying EV or plug-in hybrids (fuel efficiency). Hybrids are old technology that does not need incentives or at minimum should value the incentive proportionally to fuel economy. A Jeep wrangler with 21 miles of battery range appears to be cheating the system. Whereas, for some, have sufficient battery range for daily local driving is great, but having an engine for those longer out of town trips may be more practical for many. Thank you for your consideration of comments, Kevin
Daniel Figueroa	1/4/2023 10:49	To Whom It May Concern, I want to share my concerns over the qualifications for the 2023 EV tax credit. I do not believe that hybrids should get preferential treatment over full EV vehicles. I also think range should be taken into consideration, and be treated favorably to cars with lower EV range. Please change the current qualifications. Also, why is weight being taken into consideration? That should not be a data point that is being considered. Thank you. Best regards, Dan Figueroa

Name	DateTimeReceived	Body.TextBody
Joshua Cherian	1/4/2023 11:03	This playing around with the rules and picking and choosing of who's in or out is absolutely ridiculous. If you have to give an EV credit, I'd prefer none personally, then it should be across the board and for REAL EV's. Hybrids still run on combustion fuel, that's not electricity, so get that garbage off the list. All REAl EV's or No EV's period. China's recent creation of sodium based EV batteries will likely be making this industry finally less environmentally harmful then combustion engines, the only reason that happened is because EV manufacturers made it a priority to develop the technology in the first place. The companies who develop the field should be able to incentivize their product across the board if anyone is incentivized, otherwise no one should be. You are not God and your policy development and implementation has been downright shit for much of American history, so maybe think about being on the right side for a change. I've spent four years studying accounting and taxation and there's one thing that has stood out to me regarding you, the IRS is a steaming hot mess. Use that hundred plus billion the US population just gave you, involuntarily might I add, to improve your BS ancient systems, turn around times and for research into how to cut cost instead of trying to define things that are already well defined. These companies will just start making minimal hybrid changes to their already established product lines just to reap these benefits instead of actually innovating. Again this is already an over reach of your role in the first place but since we can remove the credit, it damn well should be unbiased and provided to a new technology not some 2010s garbage half way point like hybrids. Sincerely, Joshua Cherian
Peter Taliancich	1/4/2023 11:10	In response to your request for comment on the electric vehicle tax credit qualifications… "Thanks to the Inflation Reduction Act, folks who purchase electric vehicles can receive a tax credit of up to $7,500 per vehicle, allowing millions of consumers to ditch the pump and easily switch to an EV." - President Biden @POTUS Any vehicle powered by batteries should be eligible for the electric vehicle tax credit regardless of cost, size and/or weight. Hybrids are not "electric". While they gain efficiencies from having an electric motor, they mostly require gas and are don't contribute to a solution for reduction of harmful emissions. Regards, Peter
Justin Grover	1/4/2023 11:19	Good morning! The incomprehensible process where some, but not all, electric vehicles are included in a tax credit seems to be both anti-market and against the goal of reducing vehicle emissions. Additionally, my understanding is that some low MPG "plug-in Hybrids" (eg the Jeep that has less all-electric range than most electric scooters) qualify for a significant tax credit, which again seems to defeat the purpose of the legislation. A more transparent and accountable process should be used to determine which vehicles qualify, and even better, any tax credits for all-electric vehicles should apply to all, all-electric vehicles. Thank you for your time! Justin L. Grover KOIL Research LLC Cell: 580-284-2183 AAPL: 90967
Cameron Acres	1/4/2023 11:40	As a taxpayer, I hope to see these tax credits used to encourage battery electric vehicle adoption. I would like to see: No income limits No battery sourcing requirements No location requirements No maximum price of car requirements No gas consuming cars should qualify No hybrid drive cars or plug in hybrid. Battery electric only. Maximizing battery electric vehicle adoption is the overarching goal for the next ten years. Thank you for your time and attention, Richard C Acres Denver, CO

Name	DateTimeReceived	Body.TextBody
James Canning	1/4/2023 11:47	Thanks for taking comments on this topic. To me, it's patently obvious that only purely electric vehicles should be allowed for the IRA tax credits. Allowing plug-in hybrids to receive a credit sends the message that those vehicles are environmentally sound, which they are not. Second point- having a fixed dollar amount for determining which vehicles qualify doesn't take into account inflation and supply chain disruptions, which are caused in part by Russian and OPEC oil and gas manipulations. These manipulations are one of the reasons we need to encourage adoption of pure EVs, not those that still run mostly on gasoline. James Canning
Benjamin Meyer	1/4/2023 11:57	It's my understanding that the EV tax credit is meant to place more electric vehicles on the road. The EV tax credit Levels or offsets the costs associated with the costs of smaller volume, new technology development, including battery, costs, and research and development in all the areas that electric vehicles are different. The EV tax credit serves to reduce our dependency on foreign and domestic petroleum. There are domestic economic advantages of this, as well as national security implications. Furthermore, as the credit works over time, it creates a snowball effect where we transition from cities to towns to rural area adoption. Infrastructure sometimes leads or lags, but is tethered nonetheless. There are sustainability benefits, as well as numerous health benefits of transitioning from petro to electric. But, I am not stating anything here that is not well documented. It is my belief that restrictions on credits for electric or hybrid vehicles stifles the fragile process we are making in this revolution. Even luxury cars or vehicles otherwise should qualify for this credit. People that purchase these vehicles logically make significantly more money that those looking to purchase for instance a $28k Chevy EV, so the rationale seems to be that those people don't need the credit or that they can do without it. This logic has some merit but is flawed when considering the overall goal of EV adoption and what it takes to get there. The more electric vehicles on the road of any type, of any quality (sure, minimums apply) of any brand, owned by any income class of person, family, or business drives consumer demand and adoption and accelerates necessary infrastructure improvements needed to complete our nation's electrified transformation.
Rob McFetridge	1/4/2023 12:10	My comment on the EV tax credit is this … if a credit is to be offered for the purchase of an electric vehicle then all makes and models should be granted that tax credit. No maker, model or design (hybrid vs full electric) should be exempt. I don't have an electric vehicle but would love to purchase one in the future and I have the make and model in mind however there is no tax credit allowed for them even though they get better "fuel" economy then most hybrids. Please adjust the tax credit program to allow for all EV's Thank You, Rob Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Paul Navitsky	1/4/2023 12:10	metric limits like cost and weight while important metrics like range and emissions are being ignored. This is a great opportunity to incentivize people to buy real plug in electric cars instead of inefficient plug in hybrids. I think these rules should be looked over and rewritten to make the best use of this money and opportunity. Paul Navitsky 617-230-2269
Adam T. Simmons	1/4/2023 12:15	Only full-electric vehicles should be included; no hybrids should be included in tax credits.
RYLEN FEENEY	1/4/2023 12:15	All electric cars should receive a tax credit regardless off weight, size and brand. It seems to me the lay hybrids should receive a lesser tax credit. Respectfully submitted, Rylen Feeney Sent from my iPhone
Mark Schaffer	1/4/2023 12:27	Hello, Congressional intention was clear with the IRA that we have to transition away from ALL fossil fuel use fast to maintain a planet with livable conditions for humans and everything we are dependent on. Allowing any hybrid vehicles access to the tax credit while excluding any BEVs corrupts Congressional intent. Who at IRS is responsible for making this corrupt decision and when will it be overturned? Thank you, Mark Schaffer 4409 Mossy Rock Ct, Las Vegas, NV 89108

Name	DateTimeReceived	Body.TextBody
Kevin Bullaughey	1/4/2023 12:32	I am writing in response to the request for comments on the electric vehicle tax credit. I believe that the credit should only be given to battery electric vehicles and not plug-in hybrid electric vehicles. Plug-in hybrid electric vehicles still rely heavily on fossil fuels and do not provide the same environmental benefits as fully electric vehicles. Incentivizing the purchase of plug-in hybrids through the tax credit defeats the purpose of promoting the adoption of more sustainable transportation. In addition, I believe that the criteria for determining model price caps should be based on the kilowatt-hours (kWh) of the battery and efficiency, rather than being complicated and arbitrary. This would ensure that the credit incentivizes manufacturers and customers to invest in the most environmentally friendly vehicles. Thank you for considering my comments. I hope that the electric vehicle tax credit will be revised to better align with the goal of promoting sustainable transportation and reducing our reliance on fossil fuels. Sincerely, Kevin Bullaughey
RICHARD DROLLINGER	1/4/2023 12:37	not received any tax incentives. BUT that is the real problem; you are treating them so unfairly! WHO cares that the EV I buy is expensive!? It is still EV, so what that it has some expensive add ons. It ensures I use only electricity to drive around. Far better than any hybrid, that uses fossil fuels, but many get the tax incentive. I know you want to punish rich people for making money, but if congress and the IRS wants EVs, then give everyone credit for buying them, regardless that they have purchased an expensive car. It helps the economy and the $7,500 is even less of a percentage savings for more expensive cars. The other unreasonable aspect with incentives is based on volume and similarly, you are still getting the EV, and the company that is being successful as evidence by sales volume, can turn that success into better prices, more efficiency, and providing more of what you want...MORE EVs into consumers' hands. Please tell congress the gov. should be fair.
Richard Linsdall	1/4/2023 12:41	I hear that under the new rules for the Inflation Reduction Act 'EV Incentives' that it is written so that many (or most?) hybrids will qualify for huge amounts while many true 100% EVs will not - due to the arcane rules to define types of vehicles. This is unacceptable - all (or at least up to certain prices) EVs should qualify while NO Hybrids should qualify A hybrid is simply a small add on to allow continued sale of Gas powered vehicles - completely against the overall justification for the Act. Please refine and change these rules to be more in line with the mission of a clean vehicle transition. Thanks, Richard Linsdall 650 575 6080
brian everett	1/4/2023 12:42	Hi - I recommend that Electric Vehicle tax credits be reimagined in two main ways. First, these tax credits should be available to all Americans who purchase electric vehicles. To further clarify, the IRS needs to establish a mechanism that allows more electric vehicles to fit in to this tax credit benefit. It is pretty embarrassing that some purely electric vehicles do not qualify for this incentive while hybrid cars which use some gasoline do. That's a really silly policy that needs to change since it may contribute to unnecessary confusion and apathy brought forward by disappointment, and it needs to be regularly reviewed to keep pace with private industry. Second, these tax credits should be reimagined so that the tax credits better incentivize Americans to purchase electric vehicles. Rather than being tax credits, this program should be used as a way to help the average American afford an electric vehicle at signing. Many Americans do not ever owe taxes to the IRS, thus making the tax credit program useless to so many. Instead, the same value of tax credits should be made into a federal voucher program so that the average American can bring down the final price of an electric vehicle. Sincerely, Brian K. Everett, MPA
Don	1/4/2023 12:56	hybrids.
Derek Rand	1/4/2023 13:02	I am concerned about the vehicles that would be getting incentives under the current ruling. It does not make sense for a vehicle that only gets around 30 miles on full electricity such as a Ford hybrid to qualify for the 80K MSRP while a fully electric 5 seater vehicle that gets around 300 miles does not qualify for 80K even though the exact same var but with 7 seats does qualify. Please reconsider allowing hybrid vehicles to qualify for these incentives. Please also reconsider the approach of what qualifies and assign these qualifications fairly and consistently across all of the line ups. At least give a definition that can be fairly applied to all vehicles. Thanks Derek Rand
Pablo Flores	1/4/2023 13:25	To whom it may concern, I believe every vehicle that is either fully electric or hybrid should get the tax credit regardless of the car class or cost. Either we're promoting electric cars or we're not. Either they all should get the tax credit or none should. Pablo Flores -- Thanks, Pablo

Name	DateTimeReceived	Body.TextBody
Jey Bailey	1/4/2023 13:40	business adoption in metro areas would negatively affect the power distribution infrastructure and affordability of electricity for consumers. This does not benefit anyone but those that build and purchase these vehicles. I would urge that this type of credit be applied to hybrid vehicles that meet efficiency standards meaningfully above that of combustion engine only vehicles within the vehicle class. The cost difference between fossil-fuel and hybrid is close enough that a tax credit would make a meaningful difference in adoption of hybrid vehicles at scale. And with hybrid energy being generated with use, there are no affects to the power distribution infrastructure. That is not the case with full EVs. Jey Bailey Sent from mobile, please excuse my brevity.
ALAN EDDIE	1/4/2023 13:42	I applaud the initiative as it hopefully will make more people buy an electric car. However I feel that hybrid cars should not be included as these generally rely on gas engines to charge the battery. Consumers buy these cars already due to their efficiencies and do not need subsidies. All electric cars are different in that the infrastructure and battery costs are still respectively lacking and high. Some help is needed while these two issues are fixed over time. I also agree with income caps but doubt that someone earning $150k can buy the expensive electric cars such as Telsa. I would suggest that the restrictions should not be on weight but by cost. Only give subsidies for cheaper cars. Incentive people and manufacturers to buy cheaper and build cheaper cars. Well off people can already afford the more expensive cars. This will have a greater impact for more people and for the environment. Lastly offering a tax incentive to heavy cars with limited electric range such as the Wrangler hybrid feels like some special interests have been satisfied. What are we trying to fix here? The environment or simply helping Jeep sell more gas guzzling cars? In summary. Yes incentives can work but my preference is that they should be limited to lower cost cars where more people can benefit and hence offer more benefit to the environment. -- Regards, Alan
Bappaditya Samanta	1/4/2023 13:54	Hello IRS, I am frustrated about this issue. We should eliminate the $7500 tax credit for hybrid vehicles. Only pure EV should qualify for this tax credit. Thanks, Bappaditya Samanta
Frank Anderson	1/4/2023 14:02	the hybrid Jeep that can travel less than 25 miles on a charge before needing to use the combustion engine) while saying the credit is not applicable to a TSLA Y 5 seat vehicle due to a restricted definition that the 7 seat TSLA Y meets. It seems to me this is blatant attempt at bias in the kind of automobiles that are applicable. Please reconsider this poor judgement. Frank Anderson
Rod Mosley	1/4/2023 14:53	To whom it may concern, The IRS should provide full tax credit to any EV maker that produce a total EV and provide a subset of that tax credit to any vehicle that is a hybrid EV, vehicle weight should not be a consideration and the majority of parts and car assembly must be in the US. The IRS should also remove tax credit it provides to O&G drillers. Thanks,
Travis Munson	1/4/2023 15:37	To whom it concerns: As an owner of Electric Vehicles for the past 5 years, I'm very confused and frustrated with the recent changes to the EV tax credit. There are an increasing amount of fantastic 100% BEV (battery electric vehicle) on the market now and even more to come. If the goal of a tax credit is to incentivize adoption and make them more accessible, then these federal tax credits should ONLY apply to 100% electric vehicles - and ALL of them. Vehicle cost (MSRP) should not have an affect on 100% BEV models nor should this credit be available for any vehicle that still has a gas engine. It doesn't make sense that some PHEV (plug in hybrid) vehicles are qualifying for the tax credit while other full electric models do not qualify. One takes gas and produces toxic emissions and the other does not. This feels extremely backwards and makes it MORE confusing and difficult for consumers to purchase a completely electrified vehicle. Thanks,
Kim Johnson	1/4/2023 15:54	Please include only real electric vehicles and real hybrids that get at least 35 mpg. If your serious about going electric, you need to make mpg over what you can get a gas vehicle. Without doing that, those who want to buy electric won't be able to afford. Kim Johnson
Anthony Rogers	1/4/2023 16:01	Hello, just adding a comment on the EV incentives. To uphold the purpose of the incentive, I believe it should only go to 100% electric vehicles. It would be counterintuitive to offer the incentive to hybrids. Thank you for your time. Sent from my U.S.Cellular© Smartphone
MicrowaveDragon YT	1/4/2023 16:07	I think plugin hybrids should be in the program. But I still think it's just gonna make companies rely on subsidies instead of making affordable evs.

Name	DateTimeReceived	Body.TextBody
Bruce McNeill	1/4/2023 16:16	To whom it may concern, I am writing to ask you to rethink the EV incentives. To me, this incentive should only be offered to pure electric vehicles, not plug in hybrids. The total cost of the EV should not matter. We are tying to change people to sustainable fuel, and PHEV do not do this. Thank you, Bruce McNeill
Adam Wyne	1/4/2023 16:17	EV adoption, then make EVs more appealing by making them $7,500 cheaper. Many Hybrids are almost worse than ICE cars as they require 2 power trains. The lawmakers willfully ignored logic when coming to the conclusions they did with this bill. I do not support tax payer dollars going towards this illogical end.
Andrey Serko	1/4/2023 16:19	Hello I am writing to comment on the EV rebates. The following are the main issues that I have: 1 - hybrid vehicles should not qualify for credits. It simply does not make sense. There is no way to ensure that the battery will be used instead of the gas engine. Why promote the use of gasoline engines at all? This is simply a waste of resources, and stifles progress on this important issue. 2 - reward companies that manufacture in the USA. The complaining companies who do not manufacture in the USA can just deal with it. USA money should go to companies that develop the manufacturing capacity in the USA. This may be a national security and prosperity issue. Thank you Andrey Serko
Brian Johnson	1/4/2023 16:21	To whom it may concern: I am very displeased to find that fully electric vehicles do not qualify for this tax credit, yet barely hybrid's, like the Wrangler, do. Can someone please explain how this makes sense or fix it? Brian C. Johnson (941) 303-2559 Bcjohnson311@gmail.com<mailto:Bcjohnson311@gmail.com>
pdloder@westnet.com.au	1/4/2023 16:36	Vehicles that qualify for the 2023 EV tax credit should NOT include plug-in hybrid EVs that use gas. P. Loder -- Sent from myMail for Android
Nas-Dow	1/4/2023 16:44	Hello, To stop climate change we need to give incentives to get AWAY from using fossil fuels. Not encourage the use of fossil fuels by giving incentives to fossil fuel burning HYBRID vehicles. In other words, giving incentives for hybrid vehicles is the same as giving incentives to burn more fossil fuels. Thank you, Don Johnston
Rocco De Luca	1/4/2023 16:46	I don't think any EV should receive a tax credit. The market should be allowed to grow organically. But, if you're going to do it anyway, as government usually does, the credit should be given to ALL 100% EVs, not hybrids or certain ICE cars. My primary stance is government obedience and not allowing any tax credits. It does nothing to drive down costs in the private sector and stimulates the economy of China, unless we're going to make our own batteries. Sent from Proton Mail mobile
Tony Burgos	1/4/2023 16:53	First, I don’t believe in subsidies, period. Second, if you’re going to subsidize “EV” purchases it should be true EV’s. Not plug in hybrids. It should also be ALL EV’s made in the USA, with all US manufactured parts. We should not subsidize foreign built and foreign manufactured parts. I realize that this would disqualify most EV’s, too bad. Tony Burgos
Dan Weisser	1/4/2023 17:14	Dear IRS, The current EV tax credit system is a tax scam to subsidize gas guzzling hybrids. Please change it to subsidize on pure electric vehicles so we can get away from fossil fuels and support renewable energy My is Frank Daniel Weisser and I am a tax payer who wants this bogus IRS subsidy to stop Thanks

Name	DateTimeReceived	Body.TextBody
Carr, Daryl B.	1/4/2023 17:40	Is it not the idea to get people to switch to electrical vehicles? The criteria for the rebate should be based on the purchasers' income, not the price, weight, or length of the vehicle. Also, hybrids should be get less (or none). They still use fossil fuel. The current system is confusing and, in my opinion, does not support the stated goals.
Lillian Bonet-Mui	1/4/2023 17:54	To whom it may concern, The vehicles tax credit qualifications shouldn't be based on someone's income, shouldn't be based on how much someone owes the IRS. Rules should be applied fairly across regardless of income or how much someone owes. In order to facilitate the switch from gas/hybrid cars to fully electric vehicles, this credit should ONLY apply to buyers of ONLY electric cars, regardless of the car brand/make. Your immediate attention is greatly appreciated in this matter. Lillian Bonet-Mui Sent from my Galaxy
Tor-Helge Hereid	1/4/2023 18:00	Hi If you belive in saving our world you should give 100% EV cars the credit. Not the hybrid cars no matter the style or class. Best regards, Tor-Helge Hereid
Christopher Welles	1/4/2023 18:02	I'm not sure of the text of law behind these decisions, but I can say the end result is ridiculous. Pure battery electric vehicles are night and day different, and more environmentally friendly than hybrid vehicles. Various laws, and plans involve phasing out gas electric cars entirely in the longer term and only allowing a limited number of hybrid vehicles. (For example the recent decision by the California Air Resources Board). On the other hand, the proposed IRS regulations seem to more encourage hybrids, and discourage the very pure battery vehicles that people would likely otherwise buy. One part of the government is working against the other. It's a waste of taxpayer money, and counter productive from an environmental standpoint as well. Please go back to the drawing board on this one. Thank you, Christopher Welles 145 Beechwood Road
Nick Rugh	1/4/2023 18:13	Ridiculous that hybrids are getting tax credits when some full ev don't qualify. I don't think hybrids should get a credit. All full ev should get a credit. Best regards, Nick Rugh Rugh Financial Financial Planner, Registered Investment Advisor 650-642-6624 www.rughfinancial.com Sent from my iPhone
Meg Jones	1/4/2023 18:35	My comment is that ALL pure electric vehicles should qualify for the EV credit. If you let mixed electric hybrid cars qualify than all EVs should absolutely qualify. Pure EV companies should be rewarded for their efforts and not punished. They have stretched to make these cars. Otherwise you are picking winners and losers. All pure EVs should be given tax credit status. Why the heck not. Is it the labor unions you are protecting or helping? Looks fishy. Sent from my iPhone
Joe Duffany	1/4/2023 18:36	does a hybrid Jeep with a gas engine and gets 20 MPG and has 21 miles of electric range get a $7,500 EV Tax Credit. That's insane. Any pure EV, 100% electric, should get a $7,500 EV Tax credit. Joseph Duffany 19464
kuyleh@gmail.com	1/4/2023 18:56	It is utterly ridiculous how a exceptionally low electric range hybrid vehicle, qualifies for an "Electric Vehicle" tax credit, yes an extremely efficient long range electric vehicle does not. This needs to be corrected and is a gross misuse of government funds. R, Josh
Matthew Sisson	1/4/2023 18:58	It is as simple as this. EV tax credit should go to pure EVs only. Not fossil fuel hybrid vehicles. We are trying to fix our planet right? Not keep making the same mistakes over and over? Fix it now! Matthew Sisson, age 27 Laurel, MD

Name	DateTimeReceived	Body.TextBody
Lawrence Comdeco	1/4/2023 19:29	Good Day, I wanted to provide my comments on the EV Tax credit. This tax should be for PURE EVs, not hybrids. If Hybrids are included, it should be reduced by the percentage of EV capacity (I.e. if it only gets 21 miles of electric range and 300 miles of gas range, then it should only get 0.07% of the full tax credit….scaling up to 100% EV). Additionally, there should not be a cap on the vehicle purchase price! The IRS is not in the consumer market/business…supply and demand should determine what a vehicle costs. The credit should just….exist….or not exist. Why pick specific manufacturers? It either is or is not! Respectfully, Lawrence Comdeco
Ellen Beldner	1/4/2023 19:34	facilitates the transfer of public wealth to car companies, who presumably raise their list prices to capture additional value from the buyer. At the very least we should have intelligent or graduated credit pricing. The total emissions impact of the vehicle should be considered, normalized on a per-mile basis or similar. Small, lightweight EVs or hybrids should receive a substantially larger tax credit or incentive. Larger, heavier EVs should receive minimal tax credits, if any, as high-weight vehicles create a number of social ills apart from carbon emissions during operation – such as greater impact risk to pedestrians, more wear and tear on roads, etc. Finally, we should tax vehicles by curb weight, remove most tax incentives for "light" trucks, and probably tax vehicles with low EPA gas MPG ratings. Huge trucks are a scourge to pedestrians and cyclists; there's no reason trucks should get any type of tax break. Thanks, Ellen
Mark Graf	1/4/2023 19:49	I think that the purpose of the EV tax credit is to get EV's into the hands of as many drivers as possible. Therefore, I think that it is contrary to this objective to make the cars that people want to buy too expensive for them to afford. In addition, the tax credit for hybrids is far too lucrative. Therefore, the manufacturers could add very little cost to a vehicle but it would still qualify for a large incentive. That being said, I support the tax credit. Thanks. Mark Graf (217) 358-8727
fixYourGPS	1/4/2023 20:25	Stop overthinking simple things. Give every EV assembled in the US the full 7500 tax credit. A hybrid is not an EV. If it uses gas or diesel fuel it is not an EV. Dan Wilson fixYourGPS.com
Steve Vey	1/4/2023 21:32	You should revaluate how you looking at EV credit values. Possibly you could use a system that gives some credit to partial EV (plug in Hybrids) maybe $500 for every 25 miles it can go on batteries according to the EPA with a minimum or initial credit of $500. So for a PHEV can go 25 miles would get $1000 tax credit. For an all electric that can go say 250 it would get $5500 . This way it would incentivize increased EV range. 500.00 per every 25 miles it can go 500 base allowances for PHEV Maybe a 1000.00 base allowances for EV or 500 like the PHEV. The system that was just announced seems confusing Steve Vey
Jack Reeder	1/4/2023 21:43	Dear IRS, The politics and current criteria around the EV tax credit are unAmerican. If we are not fair to ALL American manufacturers and promote fully electric over hybrid then eliminate the EV tax credit. This highlights the absurdity of the current criteria: [cid:a7293d65-a883-480c-95aa-01d3d1628986@namprd09.prod.outlook.com] I would love to accelerate EV adoption. But if you cannot be fair, do not do it at all. _____ Jack Reeder

Name	DateTimeReceived	Body.TextBody
David Rix	1/4/2023 21:52	I'm writing to comment about the IRA vehicle qualification for the tax credit. Please consider aligning the credit with some formula including electric range (example range / 100 * $7500 with Max $7500 or something similar). In Germany when plug in hybrids were incentived it was widely reported that most consumers purchased these vehicles using the incentives then rarely plugged them in. I believe most Americans strongly align with our tax dollars used to help the environment, however the incentives should be aligned to encourage the purchase and use of fully BEV vehicles or vehicles clearly intended for majority EV use. If plug in hybrids are including, they should be models that clearly are intended to be driven as BEVs with the ICE engine for emergency use. For example 100 mi range with 60 hp gas engine for rare occasions when range is insufficient. In other words, the ICE mode would not be something you would want to drive every day. Thanks for consideration, Dave Rix Lehi, UT 801 369 3671
Enrique Sandoval	1/4/2023 21:54	To whom it may concern, I would like to state my disappointment that plug-in hybrids may qualify for the EV tax credit when they have less than 50 miles of electric range while not all pure electric vehicles qualify. I believe all pure EVs (not hybrids) should qualify if the goal is to accelerate the transition to vehicles that will truly move the needle. Thanks, Enrique Sandoval 505-315-2586
Will Wright	1/4/2023 21:59	With regards to the EV tax credit, I would like to share my feedback with you. I appreciate your consideration. 1. All full EVs should qualify for 100% of the EV tax credit, regardless of their features, spec or MSRP cost. This would include both BEV (Battery electric vehicles) and FCEV (Fuel Cell Electric Vehicles) of all Makes and Models. 2. HEV (Hybrid Electric Vehicles) should not qualify. In general, HEVs only have a fraction of the electric range compared to full EVs that are now exceeding 330 miles of range. 3. Everyone should qualify for the tax credit unless you earn more than $200k/year filing jointly. In closing, the objective of our society should be to adopt green technologies that create a better world for the people we leave it to in the future. HEVs, are not the technology to do it. Thank you for your consideration. Keep up the good work. William.
Jong Yun	1/4/2023 22:10	Hi, How can plug in hybrid car can get tax incentive? Please do not waste my tax money on gas cars. Use wisely to have pure electric cars to get incentive. Are we moving backward? Do you even care about your next generation? Jong Yun
William Belcher	1/4/2023 22:52	Fully electric cars should be prioritized for these tax credits. This is absurd and corrupt. Hybrids shouldn't get the full credit - 21 mile range is a joke. Don't penalize lighter cars - this is counter intuitive. Thanks, Will
jordan Frank	1/4/2023 22:56	Dear IRS. The incentive is easy. Full to any pure EV and something like half to any plug in hybrid. Here's the equations: Fully electric and mileage (200K or higher) = (max incentive) plug in hybrid electric = half incentive OR a percent of max incentive based on this ratio: (Max Incentive) * ((electric range)/250) Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Robert Mayo	1/4/2023 23:17	Dear Internal Revenue Service, I am writing to bring to your attention a situation that I believe demonstrates a lack of fairness in the current system of tax credits for electric vehicles. Specifically, it has come to my attention that hybrid vehicles with a gas engine and a range of just 21 miles are eligible for a tax credit of $7,500, while fully electric vehicles with a significantly greater range of 330 miles do not qualify for this credit. This seems patently unfair, as the fully electric vehicles are clearly a more environmentally friendly and efficient transportation option. By providing a tax credit to the hybrid vehicles and not to the fully electric vehicles, the IRS is not effectively incentivizing the adoption of truly green transportation. I urge the IRS to reconsider the criteria for these tax credits and to ensure that they are fairly and consistently applied to encourage the widespread adoption of electric vehicles. Thank you for considering my concerns. Sincerely, Robert Mayo
Billy Laney	1/4/2023 23:37	electric cars. -Billy Laney 75248
Nancy Ho	1/4/2023 23:58	Aloha from Hawaii, I drive a Smart for Two electric - pure battery electric vehicle (BEV). Every that day I go to work to try to plug in my sole source of transportation to the 2 available and free chargers they are taken by disgusting and inefficient plug in hybrids. There are Toyota RAV 4 Primes, hybrid BMWs, and a number of Priuses. These cars park in the charging stalls ALL DAY long and literally "ICE" out my pure BEV because their small battery packs are inefficient at charging. They also want to ensure a full charge every day on their tiny battery to make it home in the terrible Hawaii traffic. If they just purchased a BEV, they would not need to charge everyday and would not be so inefficient by hauling around an internal combustion engine and a tank of gas every time they start their car. These PHEV owners also have and use gas. I'd rather that they just have a pure gas car and not take up a valuable charger. Leave the chargers for BEVs. As for the EV credit, either give it just to new EV purchases to incentive PHEV owners to make the move to BEVs for just get rid of the credit entirely. As a BEV driver and as a taxpayer-it is up the you to fix this terrible mistake made by the Biden Administration. Thank you and Mahalo,
André Fortuna	1/5/2023 0:40	I think to give credit based on price Of the vehicle is not right... It would seem smarter to give credit to vehicles whose companies go out of their way to have small battery sizes and high motor/battery efficiency. So here is my suggestion. Between 10kWh and 45kWh -> $10'000 Between 45kWh and 65kWh -> $7'500 Between 65kWh and 85kWh -> $5'000 Between 85kWh and 95kWh -> $2'500 All hybrid vehicles are subject to a penalty of 90% On the other hand, for example, a hybrid vehicle with a 20kWh battery will receive $1'000 Instead of the $10,000. In this way you contribute and force manufacturers to reduce the size of batteries and increase the efficiency of motors and batteries in order to also reduce the amount of material required.
David Williamson	1/5/2023 1:14	The vehicle qualification rules are ridiculous and incomprehensible. They make no sense!! I thought the point of the EV credit was supposed to incentivize the purchase of clean vehicles. How in the hell does a hybrid with a gas engine and only 20MPG get the full credit of $7500 when a fully electric (read CLEAN) with 6x the MPGe gets $0?! The rules you all used are clearly nonsensical and completely missed the point of the IRA. Please revise and publish the exact methodology that helped the IRS come up with the blind, deaf, and dumb results that you've currently published.
MARK TOMLINSON	1/5/2023 1:37	I believe if the US government thinks that electric vehicles should be incentivized to help move to a more sustainable future then there should be a credit of $7500 for any full battery electric and $3000 or less for hybrids regardless of manufacturer, model type or personal income. Alternatively, there should be no incentive at all. Our government should not be in the business of picking winners or losers and should let the free market decide which brand to purchase. Thanks for listening, Mark Sent from my iPhone
Brennan Gordon	1/5/2023 2:08	The fact that hybrids get the incentive but not all pure EVs is corrupt Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Lana Sheppard	1/5/2023 6:12	Hello Andrea, It is disappointing to see that IRS decided to issue credits to some hybrids which still use fossil fuels, but not all EVs. This decision simply does not follow logic for EV credits. I strongly favor IRS reviewing the logic in this matter and recommend only EVs receive credit. The point of incentives is to incentivize consumers to do the right/best thing and hybrids aren't really the best option when it comes to reducing the use of fossil fuels. Furthermore, the power source of hybrid vehicles is their gasoline engine!! Thank you for your time and consideration of this feedback. Sincerely, Lana.
Luca	1/5/2023 6:24	Dear IRS, I am writing to express my support for offering tax credits only to pure electric vehicles (EVs) and not to hybrid vehicles. I believe that this would be a beneficial policy for a number of reasons. First and foremost, pure EVs are much better for the environment than hybrid vehicles. They produce zero tailpipe emissions, which means that they do not contribute to air pollution or climate change. This is especially important given the urgent need to reduce greenhouse gas emissions in order to mitigate the impacts of global warming. Second, pure EVs are generally more energy efficient than hybrid vehicles. This means that they use less energy to cover the same distance, resulting in lower fuel costs for drivers. This can be especially significant for those who drive long distances on a regular basis. Third, the technology behind pure EVs is constantly improving, which means that they are becoming more and more competitive with hybrid vehicles in terms of cost and performance. In fact, many automakers now offer a range of pure EV models that are competitive with their hybrid counterparts in terms of price and features. Overall, I believe that the benefits of pure EVs far outweigh those of hybrid vehicles. By offering tax credits only to pure EVs, the government can help to encourage the adoption of these clean and efficient vehicles, which will ultimately benefit both the environment and the economy. Thank you for considering my perspective on this important issue. Sincerely, Luca Favaro
Matthew Phares	1/5/2023 7:27	Hello, Please do not include hybrids in the new EV tax credit. This kicks the can down the road on our environmental future and there isn't much road left. Thank you, Matt Phares, DO, FACOI
JUSTIN WINZ	1/5/2023 8:05	Hello, My comment is simple and illustrated by an example below. All 100% electric cars should get the full credit while all Hybrid's should not get any or a reduces credit. If the goal is the protection of the environment there simply is no comparison between the two kinds of cars. See below. Thank you J. Winz The car on the top has a gas engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the bottom is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. [cid:b54e5eec-2f49-4d4b-ba72-0da936781678@namprd09.prod.outlook.com] [cid:ef2cd261-2739-4c6b-ad04-61396eca20d5@namprd09.prod.outlook.com] [cid:1a96cf82-4add-459d-8cad-7a32d5f7a1c1@namprd09.prod.outlook.com]
Paul Roberts	1/5/2023 8:17	All electric and plug in hybrids should qualify for the 7,500.00 tax credit. We need to get more of these vehicles on the road. The current rebate setup is just a gift to the auto unions. We should not be using the irs to support unions. Get ICE vehicles off the road. Get PHEV and BEV vehicles on the road. Once charging problems get solved, only subsidize BEV vehicles. We will not need PHEV support. Paul Roberts

Name	DateTimeReceived	Body.TextBody
Nathan Vaughn	1/5/2023 8:27	All fully electric vehicles should qualify for the tax credit. It is absurd that some fully electric vehicles do not qualify while some plug-in hybrids do. Especially considering most of their commute will be using fossil fuels. However there shouldn't be any tax credits as long as manufacturers are allowed to increase the price of their vehicles like we saw with GM and Ford. Those manufacturers should only qualify for tax credits if the price of their vehicles remains the same or within a small percentage of the current price.
Tim Nugent	1/5/2023 9:18	A hybrid vehicle with an ICE by definition is not an EV. I've had a hybrid Prius since 2008 - never got a dime from the government but got an average of 48 mpg over 210,000 miles due to the electric motors and batteries. AND my batteries are charged by regenerative braking not a carbon producing power plant! This policy is so wrong-headed and needs to be rethought. Tim Nugent Milton, Georgia Sent from my iPhone
Caleb Amy	1/5/2023 10:19	This subsidy should have tapered ends (e.g. full subsidy at 55k, 90% at 56K, etc) and should either not include hybrids, or include all gas cars based on fuel economy (e.g. 60mpg 5 seat car) or just all cars in general based on CO2 per mile if that is actually the point.
Brian Philbrook	1/5/2023 10:41	Hello, Background: I am a software and electrical engineer interested in seeing genuine advancement of electric vehicles while supporting existing infrastructure and vehicles. Part of this means recognizing that not all manufacturers are past early designs or prototyping and need some support, but also recognizing that since there is money on the table, some may take advantage of taxpayer credits to effectively make more money with poor designs. Comment: For a plug-in hybrid, there should be a percentage of overall range required for the EV portion of operation in order to qualify for taxpayer credits. Personally, I think 25% of overall range being achievable electric-only makes a good number -- it allows prototyping for something meant for 100-200mi (25-50mi electric), but also supports a more advanced design that is for the masses of 300-500mi (75-125mi electric). The recent jeep plug-in hybrid and similar iterations are effectively nothing more than using taxpayer money to sell more cars, without doing meaningful redesign or improvements. If there are any questions or further discussion desired. Please let me know as I would be happy to discuss further. Regards, -Brian Philbrook
Mike Wegge	1/5/2023 12:09	Why would there be a full tax credit for hybrids when they're not fully electric in the first place? I believe it's more fair to have a partial credit for more expensive vehicles and take that from all of the hybrid credits that should be halved because they are not completely efficient. Especially when you get 20 miles to the gallon on gas with a Jeep. What are we trying to incentivize? Mike Wegge
Imran Hasan	1/5/2023 12:27	I'm writing to you as an owner of 2 electric cars & someone who has influenced dozens of people to go electric, sharing my concerns with the 2023 EV tax credit law going into effect. The objective of the EV tax credit is to electrify the auto sector & push regular consumers towards a car with less carbon footprint. This means that it should include all electric cars, irrespective of how they are made or who made them. Common sense says that cars made in US & cars that are fully electric (no gas engine) should qualify for more credits as they have least carbon footprint. Hybrids that have gas engine can still qualify for credit, but should be less than fully electric ones. Nowhere should this credit be determined by whether a car was made by union workers or not. Whether it is sold by dealership or not. Because that's not representative of all of US automakers or public opinion. The credit going into effect in 2023 seems to be written such a way that it pleases a particular political lobby & alienates another. Once again, it is not representative of USA. Thank you -- ---------- Imran Hasan
D0M1N8R	1/5/2023 12:32	This body should be a tool that works for the working tax payers by making it more attractive to 1. Buy american, support american jobs 2. Reward environmentally green transition especially considering our carbon reduction goals Instead this latest rebate is 1. rewarding european made over american made 2. rewarding less efficient hybrid over full electric Please move the goal post back to american made and green and maybe add safety ratings into the equation

Name	DateTimeReceived	Body.TextBody
Mukesh Patel	1/5/2023 12:36	This is in response to EV tax credit rules issued by IRS for eligibility of the vehicles. I believe current proposal is completely illogical. The whole purpose of the bill was to promote EVs made in USA so all EVs made in USA should get full credit regardless of their price or weight. Let consumers decide which one they want to buy. The best thing IRS should do is to give prorated credit based on size of the battery used that way hybrid cars also get some credit. Thanks for giving us opportunity to give our opinion. Regards, Mukesh
David Boyea	1/5/2023 12:49	I hope all is well. Please read about who I am as it relates to vehicles and why I think any fully electric vehicle should get tax credits and all ICE engines should be taxed harder like we do with cigarettes. I started broke with my broke family, rebuilding used cars to have something to drive. Eventually I made a budget spreadsheet and found a wife and now I build software for a top health insurance provider. Any electric vehicle that has a range over 120 Miles on electricity alone should get the tax credit because that's the minimum range a car could have for my wife to safely get to work with. We live about 30 minutes away from downtown Kansas City and I currently drive a plug-in hybrid Ford Fusion. The fusion is okay, but it only proved to me how impractical ICE engines are for our budget / life style / the planet compared to fully electric. Electric is quieter, cheaper, better for the environment, and we hike / camp / fish constantly, so we need a car that can do 200 Miles on electricity if we want any real trip. Charging stations and waiting for a charge is not a real show stopper. We would just stop in little towns and be tourists for a couple hours before moving on our getting a hotel. But I digress..... The fusion is heavy, has poor trunk space, and even though I have enjoyed keeping my vehicles alive well past 200k miles fully electric vehicles need something to the tune of 10% of the maintenance of fully electric vehicles. ICE engines are a WASTE!!! They need 100s of pounds of carcinogenic liquids to be replaced almost every 3 - 6 months!!!! Not to mention gasoline that must be transported all over the country/world with various dangerous/wasteful methods. Coal burning electric plants and power lines are hands down a far better alternative. Anything with an ICE engine should be taxed harder for being exceptionally wasteful. Anything with 100% electric propulsion should get a tax credit for being more gentle to the environment but most importantly for improving the future of transportation in America. Not many countries require 1 - 3 hours of driving to get to the next town over, but America is special in that way and we need to innovate NOW. NOT
Mark Weber	1/5/2023 13:47	* The rules are confusing as to who gets it * EVs are expensive and the current price limits seem too low * Plug-in hybrids should not get as much of a rebate as a full EV, because people get lazy about plugging them in enough, and the environmental benefit is not as much * I'm also getting an extra tax every year by the state of Minnesota because I own a full EV, while my plugin hybrid doesn't have that extra subsidy on tab renewals. A tax credit for those fees would be great too, as it is currently a penalty for trying to help the environment
Gerald Harada	1/5/2023 14:13	The classification for an “EV” is flawed. It shouldn’t be based on weight as this is counterproductive to what this bill is trying to accomplish. The lighter an EV manufacturer can design a vehicle, the more efficient it will be. IRS should follow what EPA and DOT uses as they are agencies that regulate motor vehicles. There should be standardization between all agencies. Also, plug in hybrids are not EVs but gas cars. Thank you. Gerald Harada
David Sobkowiak	1/5/2023 15:11	Please reconsider the Qualified Plug-in Electric Drive Motor Vehicle Credit and how it apply a to *all* hybrid and electric vehicles in production today. Incentivizing the purchase and use of electric vehicles is a good means to spur adoption, but penalizing on the basis of component, manufacturing location and assembly at this early stage of the process may only hinders consumer’s desire to purchase new electric vehicles in general especially if they have to try to sort through lists of qualifying inventory. Thank you for your consideration . David Sobkowiak Electric vehicle owner
Richard Ueberfluss	1/5/2023 15:38	OMB Control No. 1545-2137 EV tax credit should be applied for all EV cars/trucks especially if hybrids are included in the tax credit. Rich

Name	DateTimeReceived	Body.TextBody
Bruce Carlson	1/5/2023 16:02	The public needs to be informed on the methodology of how vehicles are selected for the rebates. We do not understand how a hybrid (still using an internal combustion engine-ICE and very little battery) can receive a full $7500 rebate and some fully electric vehicles receive none. By applying the rebate to hybrids just allows manufacturers to continue to make ICE vehicles, delaying electrification. Consider no rebate for hybrid vehicles. This will reduce the amount rebates saving the government funds that they do not have. Also, promotes electrification. Also simplify the list of qualified vehicles so the public understands and that the manufactures can create a intelligent plan. Bruce Carlson bc32162@gmail.com <mailto:bc32162@gmail.com>
Avinash Gali	1/5/2023 16:03	Hello, Please consider changing the current IRA tax credit. Hybrids are show to be not effective at carbon reduction as people dont use it as they should. Also it incentivises OEMs to not go all in on EVs. Pure EVs should substantially more incentivised compared to Hybrit. Price caps are not great to have as a lot of it depends on Raw material prices that govt cannot control. An income cap makes partial sense. -- Thank You Avinash Gali
Avinash Gali	1/5/2023 16:06	Hello, please consider my argument below. People dont use Hybrids as they should so it adds to more carbon food print. Pure EVs should be substantially more incentivised compared to Hybrit. Price caps not good to have a lot of it depends on Raw material and market dynamics. An income cap only makes partial sense. Ultimately more adoption brings costs down. Please remove pierce caps on pure EVs. Thank You!!
Evan Ford	1/5/2023 17:19	EV tax credits should be based on vehicle MPGe and emissions. Hybrid power trains should not receive the same credit as electric vehicles. Are these incentives based on environmental impact or political influence? Sent from my iPhone
Richard Brunson	1/5/2023 17:40	In December, the IRS announced vehicles that qualified for the 2023 EV tax credit. Some of these vehicles include plug-in hybrid EVs that use gas and batteries and are extremely inefficient such as a plug-in hybrid Jeep that gets an equivalent mileage of 20mpg. Many pure EVs were disqualified for somewhat arbitrary reasons. These EVs are the vehicles that will accomplish the primary purpose of the tax credit to incentivize non-fossil fuel vehicle purchases thereby reducing atmospheric hydrocarbon emissions and accomplish the goal of overcoming global climate change. I implore the IRS to reevaluate the purpose and scope of the EV tax credit to include more EVs. These EVs should be incentivized by miles per gallon equivalent which better reflects the intent of the tax credit in the first place. Sincerely, Richard Brunson 505-379-3343
Jim Hieronymus	1/5/2023 19:38	Dear IRS, I have reviewed the IRS EV Tax Credit documents and am appalled that it includes Hybrid Vehicles at all. The average plug in Hybrid goes less than 30 miles on battery power and then switches to internal combustion. I am not sure how the Hybrids got included in the EV Tax Credit, since they are not EV's! I suggest that the IRS correct this oversight and eliminate tax credits for the Hybrid vehicles, which as I pointed out above are actually IC vehicles with very limited EV capabilities. If they were included because of a misunderstanding, this misunderstanding should be corrected immediately. Do not allow an EV Tax Credit for internal combustion vehicles. Thank you, James Hieronymus, PhD.
Sue Towle	1/5/2023 19:52	The inflation reduction act should completely acknowledge and qualify any and all 💯% Electric cars and trucks. They are what will truly make a difference! Hybrids will not get us the clean air we need fast enough! Please rethink your requirements! Respectfully, Susan Towle -- Sue Towle sue.towle@gmail.com<mailto:sue.towle@gmail.com>
Brian Thielen	1/5/2023 20:10	impact on climate change by offering fully electric vehicles, yet the tax credit does not apply to all vehicles, and categorizes some unfairly to shift the advantage to legacy car companies. It appears to be a clear lack of understanding on how to best use the benefits of this tax credit and make an impact. Instead, it appears as though the government is acting corruptly by allowing legacy car companies to get this benefit by offering hybrid vehicles that get around 20 mpg. Now, American taxpayers are funding old technology (ICE vehicles) instead of funding the next generation of the American economy. How can the government be this stupid and corrupt? How can this be hailed as good work by the people in charge? Why does it feel like a manipulation and corruption? How sad that we have all the potential and none of the leadership. This had to change. Please fix this tax credit issue at a minimum. Brian Thielen

Name	DateTimeReceived	Body.TextBody
Bruce Bec	1/5/2023 20:49	Gentlemen: Please do not include gasoline hybrid vehicles in $7,500 tax credit. Only 25 miles electric range...they are essentially gasoline vehicles. Please reconsider $55,000 limit. Many current models exceed this. Consider $62,000 for 2023. Consider $59,000 for 2034 Consider $56,000 for 2024 Climate change is hurting up badly. Respectfully, Bruce Beck 8595 Olympus Dr. Belvidere, IL 61008 815-985-5307
David Bethel	1/5/2023 23:30	Andres, Blocking any EV from a credit is silly if you’re going to include any less efficient hybrids. If the point is to transition from fossil fuels to a cleaner option, then only counting certain Ys and Mach E’s comes across as biased. The companies who are ahead shouldn’t be punished. They should be awarded for leading the way before there was an incentive. Thank you, David
Jonathan Nixon	1/6/2023 0:24	I would very much like to see less of our government picking winners in specific industry. If we're going to offer EV credits, then reward those that participate in good faith across the board. Seeing weirdo hybrid vehicles getting subsidies instead of companies that are actually putting out products that are making a real progress towards EV future is disheartening. This incentivizes all the wrong things and that is just morally wrong.
Troy Harris	1/6/2023 2:36	Andres, please look for a way to ensure that the most efficient electrified vehicles are qualified for IRA credits. It simply does not make sense for hybrids to qualify, yet full BEVs not qualify due to narrow parsing of specifications that were crafted prior to the advent of electric vehicles. Thank you for listening. Troy Harris -- ^ Troy Harris FCC radio license KR1SES I gratefully acknowledge my unearned privilege to dwell in the unceded ancestral territory of the Chumash people.
Bob Birkland	1/6/2023 10:32	Robert Birkland rmbirkland@gmail.com<mailto:rmbirkland@gmail.com> Thank you for allowing me to comment on the EV Tax Credits. I believe the tax credits should support the initiative to transition to clean energy vehicles, no matter where they are manufactured. I am considering the purchase of a foreign made car from Volvo, which currently does have the incentive for being electric/hybrid, but will lose that incentive with the Inflation Reduction Act. I believe the Act is misguided in this aspect and that the Act should be amended to include foreign made cars.

Name	DateTimeReceived	Body.TextBody
Blumenthalwilliam	1/6/2023 11:51	I want to add my comments about the subsidies that are planned for the “Qualified Plug-in Electric Drive Motor Vehicle Credit”. Reference OMB Control No. 1545-2137. I propose the IRs revise how it characterizes vehicles that are eligible for the $7500 federal income tax credit. I am NOT in favor of including ANY hybrid (gasoline-electric) vehicles that perpetuate an obsolete and highly polluting century-old internal combustion engine technology because there are only minimal reductions in carbon emissions and little increase in energy efficiency with this obsolete technology. Instead, I WOULD include all 100% electric vehicles that are produced in the USA, as long as a high percentage of their parts (>60% of the value of the vehicle) are sourced within the USA. Thank you for your consideration of my views. William Blumenthal 400 Camino Encantado Los Alamos, NM 87544 (505)709-0900 Blumenthalwilliam@gmail.com
Bryan	1/6/2023 12:51	To whom, The only all electric car company in the country simply has to benefit from the EV tax credit. It’s called the EV tax credit. Not the hybrid OEM saving bailout bill. Come on!
D.Dix	1/6/2023 13:25	Re: OMB Control No. 1545-2137 How is it that gifting billions of dollars in 'full price support' of two decade old ICE hybrid technology will advance the U.S. from being dead last among the industrialized nations in BEV technology adoption? Could this possibly be just another tax payer handout to the also-ran domestic legacy auto sector? D. Dix Transportation Economist (retired) Sent with Proton Mail<https://proton.me/> secure email.
akupupule (null)	1/6/2023 13:36	ALL EVs, seating at least 4 persons, and made in the USA, with a range of 300 miles , should get the $7500 tax credit. Ev’s made outside the US should only receive $5000. And hybrids, made in US , $4000. Hybrids made outside US $2500 tax credit. Sent from my iPhone
Bao Yu	1/6/2023 16:00	To Whom It May Concern, I do not want my tax dollars going to subsidize hybrid automobiles. The hybrid is not a transition technology, it is a dead-end technology and an excuse for certain automobile companies to further drag their feet instead of committing here and now to manufacturing proper EVs. These laggards should not be coddled, especially not with our tax dollars! sincerely, Yeshaswini Desaigoudar
Raku R	1/6/2023 16:19	Dear Internal Revenue Service Team, I am writing to express my concern about the inclusion of EV credits for plug-in hybrid vehicles in the inflation reduction act. I believe that this inclusion undermines the intent of the act and gives the impression of backdoor support for gas engine cars. The inflation reduction act was designed to incentivize the adoption of electric vehicles and reduce our dependence on fossil fuels. However, the inclusion of EV credits for plug-in hybrid vehicles, which still rely on gasoline for part of their power, undermines this intent. It sends the message that the IRS is more interested in supporting traditional gasoline-powered cars than in promoting the transition to electric vehicles. I urge the IRS to reconsider this inclusion and to focus on supporting the adoption of fully electric vehicles. This will better align with the goals of the inflation reduction act and help to accelerate the transition to a more sustainable transportation system. Thank you for your time and consideration. Thanks Rakesh Rawat
Paul Chen	1/6/2023 22:07	To whom it may concern, This bill should provide incentive to environment friendly vehicles such as pure electric vehicles but instead it is funding a lot of poor mileage gas guzzling vehicles with Plug-in hybrids tech (phev) are not efficient and this will make the wrong investment or incentivize for the wrong future. We are already behind China, the right invest will help US catch up! Thank for listening, Paul

Name	DateTimeReceived	Body.TextBody
Dawn Raimer	1/6/2023 23:07	Dear Andres Garcia, Please update your rules so that the IRA incentivizes the purchase of ALL BEVs equally and do not include hybrid-electric vehicles. The EV usage in hybrids is insignificant and more greenwashing that we do not need. My electric Polaris Ranger XP Kinetic ATV (EV UTV) has twice as much battery capacity as some of the "EV"s this bill currently supports. We need to move away from polluting vehicles which cost millions of dollars each year in respiratory and other illnesses, not to mention the human costs. We all breathe the same air. Dawn Raimer
Locksley Taylor	1/7/2023 0:17	The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not. Seek Ye thy creator and acknowledge him; know peace, know happiness. Deny thy creator; no peace, no happiness!
Courtney Rommes	1/7/2023 7:05	I am writing to request that you reconsider the qualifications for the 7500 tax credit All full evs should be allowed a tax credit regardless of price Hybrids should have a reduced tax credit as they still produce much more emissions to operate Or to help include all lower emissions vehicle consider changing the credit to a percentage of MSRP with a cap, similar to how all energy star appliance upgrades are treated
Ean Rollings	1/7/2023 9:27	I'd like to voice my frustration with the limits placed on the EV tax credit. The last minute changes introduced at the end of the year encourage inefficient (and foreign) vehicles and excludes the exact type of American-made, highly-efficient vehicles this bill was intended to promote. The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not. These last minute changes should be removed and the intent of the bill should be allowed to be fulfilled.
Ralphsstatements	1/7/2023 12:47	1. NO HYBRID vehicle should be eligible. They pollute with fossil fuels. It's my understanding the point is to reduce vehicle emissions, so any vehicle that uses fossil fuels should be discouraged. 2. ANY TOTALLY ELECTRIC vehicle should be eligible for the credit. Thank you for your work. Ralph Acosta
Byron Haney	1/7/2023 13:13	Any properly homologated full EV should receive maximum tax credits regardless of any other factor. All other "hybrid" and other non-fully electric vehicles should necessarily receive less credit than full EV regardless of any other factor. Otherwise, the bill is not about promoting efficient and sustainable transportation...instead is about serving special interests.
Scottland	1/7/2023 13:19	The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not
Amrutha Mandava	1/7/2023 14:45	Sir, I think it is crazy that the US Gov't is giving credits to Hybrid cars with gas engines. Please ask the Board to re-consider these deductions. Please be fair with tax payers money. Sincerely Amruth Mandava
Jack Lochhead	1/7/2023 16:44	Hybrid cars should not have priority over pure electric. They really should not be included at all. Classifying cars by weight rather than by useful volume gives priority to inefficient and poorly designed cars. The standards as they stand now will set us back and delay the transition to efficient, clean transportation. Jack Lochhead Conway, MA
John Moore	1/7/2023 17:21	needs to reward companies who have already accomplished producing fully electric vehicles in mass, while encouraging consumers to purchase those vehicles. No incentive should be given to any vehicle that isn't fully electric. Having a hybrid vehicle misses the entire point! We want to improve air quality, reduce dependence on fossil fuels. The govt can have a large and helpful transition to a better economy and future from a long term point of view by providing incentives for its companies and citizens to transition to fully electric. As the subsidies come into effect for fully electric vehicles, it will incentivize more R&D, new productions methods, battery range improvements etc. Giving tax rebates to vehicles that aren't fully electric defeats the point of furthering this technology. Thanks, John

Name	DateTimeReceived	Body.TextBody
Ron Jacobowitz	1/8/2023 0:52	Please fix the bill to properly reflect it's intention of pushing forward true American made electric vehicles. Please also remove Hybrid vehicles that have small batteries but run 85% or more on gasoline. Best Regards, [Final-Signature-SAFE-RON]
James Jespersen	1/8/2023 18:13	I believe battery powered vehicles are the way of the future, especially considering their yet to be unlocked potential. It seems we have come close to exhausting the advancement of gas powered innovation. Electric vehicles draw their energy from our grid, which has great benefits over gas powered and hybrid vehicles which draw their energy from fossil fuels. I know our grid is also supplied by fossil fuels, but the energy fed to our grid by fossil fuels is created in a much more efficient manner than any engine found in gas/hybrid vehicles. Along with this, the grid has the potential to be fueled strictly by renewable energy sources. I believe there are many advancements to come in fusion, and renewable energy which will be able to supply our grid with more and more clean energy. Incentivizing our people to buy a fully electric vehicle will accelerate our path to a clean energy future. Thank you for your time -James Jespersen
Craig Balter	1/9/2023 14:40	electric vehicles is ridiculous! Craig Balter 210-573-0361
Thomas Baxter	1/9/2023 20:46	I am concerned about the current way the EV tax credit is written. My main issue is that it uses gross vehicle weight to determine what vehicles qualify. This encourages manufacturers to produce less efficient vehicles that are more expensive to purchase, maintain and operate in order to qualify for the tax incentive. This structure is counterproductive for the climate and economic goals the IRA is intended for. Another issue is I do not believe incentivizing hybrid vehicles is worthwhile. As written, large amounts of tax dollars will be spent on a feature many people will not use. Many PHEV owners never or rarely plug in their vehicles. Which means they are carrying around a battery that is not used. Incentivizing PHEV's so heavily will encourage manufacturers to prioritize producing them rather than committing to full electrification. I truly believe that converting our country to full electric transport is the best thing for our environment and our economy. Thank you for being part of the solution. Kind regards, Thomas Baxter thomas@baxter.info<mailto:thomas@baxter.info>
Andrea Davis	1/9/2023 21:54	I find it unconscionable that cars offering gas mileage of 20mpg will get a full $7500 EV tax credit. What is the matter with this equation? Why would a fully electric EV that is under the price cap and made in the USA not qualify for an EV tax credit when a plug in hybrid with a gasoline engine and tiny battery gets the full credit. I thought the goals of the IRA was to curb our reliance on fossils fuels, cut carbon emissions, and bring manufacturing back to the US. Seriously ridiculously messed up rules. Please reconsider why hybrids getting the equivalent of 20 mpg are getting an EV tax credit when a fully electric vehicle with the equivalent of 100mpg gets nothing. Another government scam. So disappointing. Andrea Davis
chris rhea	1/10/2023 15:31	Ive recently been made aware of the tax credits being given to people who purchase electric vehicles. I believe it should be simple. The most tax credit should be given to the full electric vehicles and less credit to the hybrid vehicles although they should get some. There should also not seem to be favoritism between brands. One brand gets a tax credit and others don't. This reflects a bias in our government which is indeed unacceptable for our tax dollars to be used this way. Thanks for allowing people to comment on this issue. Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
George Pfister	1/10/2023 15:45	vehicles should not qualify (This is a misuse of tax dollars). Allowing hybrids to get it worsens our budget-deficit crisis. Giving it to only battery-electric vehicles will lower prices for all due to economies of scale. Tax credit disproportionality avails the wealthy as most people do not owe $7,500 to the federal government.
Scott2of5@avironcenter.com	1/10/2023 19:44	After reviewing your proposed guidance on tax credits for EV/Hybrid vehicles. It does not make sense. It seems more like you are trying to punish some companies rather than incentivize the building and purchase of fully electric vehicles, which aims to motivate people to get into electric vehicles and end our dependence on foreign oil. Giving credits for Hybrid vehicles with 11 miles of electric range over fully electric cars is completely wrong and arbitrary. Could you please reevaluate your process for choosing vehicles for this credit? Regards, Scott Happiness is "the exercise of vital powers, along lines of excellence, in a life affording them scope!"

Name	DateTimeReceived	Body.TextBody
Steve Jerard	1/11/2023 11:04	Hello, I will make this simple. Please change your interpretation of the IRA to classify vehicles as the EPA classifies vehicles, NOT as the NHTSA does. The language is clear in the IRA to use EPA standards. Moreover, this would be more consistent the spirit of the law which is what you should be trying to do. Full BEV cars should qualify and partial ones like hybrids with small batteries should NOT! The entire intent of the law is to stop fossil fuels emissions! Do your job and fix this! Sincerely, Stephen Jerard 1835 Parkwood Dr, Grapevine, TX 76051 Cellphone: 817-456-8782 I am a 62 year old average American - not a lobbyist!
Steve Jerard	1/11/2023 11:07	Hello, I will make this simple. Please change your interpretation of the IRA to classify vehicles as the EPA classifies vehicles, NOT as the NHTSA does. The language is clear in the IRA to use EPA standards. Moreover, this would be more consistent the spirit of the law which is what you should be trying to do. Full BEV cars should qualify and partial ones like hybrids with small batteries should NOT! The entire intent of the law is to stop fossil fuels emissions! Do your job and fix this! Sincerely, Stephen Jerard 1835 Parkwood Dr, Grapevine, TX 76051 Cellphone: 817-456-8782 I am a 62 year old average American - not a lobbyist!
Joyce Bender	1/11/2023 14:33	of the most environmentally benign vehicles). The rule must be revised to make the maximum rebate available to BEV's. Hybrid EV's with little EV range should get a minimal rebate. The classification of eligible vehicle types should follow the system used by the EPA (sample below) rather than the current confusing IRS scheme. Joyce Bender 199 Waters Road, Napa, CA 94558
Joyce Bender	1/11/2023 14:33	of the most environmentally benign vehicles). The rule must be revised to make the maximum rebate available to BEV's. Hybrid EV's with little EV range should get a minimal rebate. The classification of eligible vehicle types should follow the system used by the EPA (sample below) rather than the current confusing IRS scheme. Joyce Bender 199 Waters Road, Napa, CA 94558
Tyler Schaefer	1/11/2023 17:11	the upcoming EV Tax Credit appear in my opinion to be grossly biassed by company and haphazardly pieced together without regard for vehicle efficiency at all. I feel that there needs to be clear direction on what the criteria and why, for a certain amount of tax credit. Why some gas burning hybrid vehicles qualify for $7500, while other fully electric and much more efficient vehicles don't, just because there too expensive, does not make any environmental or practical sense to me at all. It just doesn't make much sense that vehicles with a COMBUSTION engine like hybrids should qualify for a full $7500 ELECTRIC vehicle tax credit, and potentially take that opportunity away from other actual electric vehicle models. This is an indisputable fact that I would very much appreciate an explanation for. Thank you for your time, Fellow tax payer, Tyler Schaefer
Todd Bosworth	1/11/2023 22:04	The IRA EV Tax Credit is completely broken, and US Taxpayers are getting completely screwed. Non-American built Hybrids and hybrids that are incredibly inefficient are getting a $7,500 EV Tax Credit, while the most American-made EV car does not. Sent from my iPad
Yosef Roston	1/12/2023 3:23	Please make sure all BEV's receive the full tax credits, and hybrids receive none (or half). These made up, none consistent rules are an obvious pure scam, of legislators and government officials fully funded by the Internal Combustion Vehicle, oil & Dealer industries and their disgusting lobbyist. This scamming theivery currently being proposed is obvious and disturbing, negates the purpose of this huge spending bill, & will literally slow the reduction of pollution, making people sick. If you think we won't remember this next elections, boy are you wrong. Regardless our & your children's future will remember this of you. Please do whats right! Thank you very much!

Name	DateTimeReceived	Body.TextBody
Yoss Ross	1/12/2023 3:23	Please make sure all BEV's receive the full tax credits, and hybrids receive none (or half). These made up, none consistent rules are an obvious pure scam, of legislators and government officials fully funded by the Internal Combustion Vehicle, oil & Dealer industries and their disgusting lobbyist. This scamming theivery currently being proposed is obvious and disturbing, negates the purpose of this huge spending bill, & will literally slow the reduction of pollution, making people sick. If you think we won't remember this next elections, boy are you wrong. Regardless our & your children's future will remember this of you. Please do whats right! Thank you very much!
Yosef Ross	1/12/2023 3:25	Please make sure all BEV's receive the full tax credits, and hybrids receive none (or half). These made up, none consistent rules are an obvious pure scam, of legislators and government officials fully funded by the Internal Combustion Vehicle, oil & Dealer industries and their disgusting lobbyist. This scamming theivery currently being proposed is obvious and disturbing, negates the purpose of this huge spending bill, & will literally slow the reduction of pollution, making people sick. If you think we won't remember this next elections, boy are you wrong. Regardless our & your children's future will remember this of you. Please do whats right! Thank you very much!
Roston Management & Consulting	1/12/2023 3:26	Please make sure all BEV's receive the full tax credits, and hybrids receive none (or half). These made up, none consistent rules are an obvious pure scam, of legislators and government officials fully funded by the Internal Combustion Vehicle, oil & Dealer industries and their disgusting lobbyist. This scamming theivery currently being proposed is obvious and disturbing, negates the purpose of this huge spending bill, & will literally slow the reduction of pollution, making people sick. If you think we won't remember this next elections, boy are you wrong. Regardless our & your children's future will remember this of you. Please do whats right! Thank you very much!
Donald Rhodes	1/12/2023 7:11	Please help guide the ITS/Treasury to properly implement the Inflation Reduction Act which could serve to accelerate adoption of fully battery electric vehicles (BEV). Currently however, the most popular BEV's do not qualify for the IRA. Instead, hybrid vehicles with less than 20 miles of electric range are granted a $7500 tax credit, while the battery cost is only $1,000. This ends up being a pure subsidy to combustion engine vehicles. The classification decisions recently made by the Treasury are not consistent with either the letter or intent of the Inflation Reduction Act (IRA), are unfair to full battery electric vehicles, and are confusing for consumers. Unfortunately, the Treasury/IRS has chosen to be guided by CAFE standards administered by the Department of Transportation and NHTSA, two agencies contrary to IRA requirements. The IRA requires classifications adopted by the Treasury/IRS to be consistent with the EPA and DOE classifications. As such, the IRS/Treasury must classify vehicles according to the EPA's Fuel Economy Labeling program in 40 CFR 600.315-08, which is consistent with DOE classification methods. Thank you. Don Rhodes
The Yo Joe Show	1/12/2023 12:11	Please make sure all BEV's receive the full tax credits, and hybrids receive none (or half). These made up, none consistent rules are an obvious pure scam, of legislators and government officials fully funded by the Internal Combustion Vehicle, oil & Dealer industries and their disgusting lobbyist. This scamming theivery currently being proposed is obvious and disturbing, negates the purpose of this huge spending bill, & will literally slow the reduction of pollution, making people sick. If you think we won't remember this next elections, boy are you wrong. Regardless our & your children's future will remember this of you. Please do whats right! Thank you very much!

Name	DateTimeReceived	Body.TextBody
Eugen Dunlap	1/12/2023 16:28	I would like to comment on the federal tax rebate for hybrid vehicles. The size of the battery is set too low to qualify. The Chevy Volt should have been the benchmark - anything below doesn't qualify and mileage should be at least 52 miles. The federal tax rebate again doesn't help at this time low and medium income persons; my understanding is that it doesn't roll over as e.g. solar and therefore can't be fully used. Very unfair - I know it is supposed to change in the coming years but that is not good enough greetings eugen eugen dunlap Davis, CA • USA driving evs for over 20 years
Randy Smith	1/13/2023 10:36	I am writing with regard to the $7500 dollar federal tax credit on EV cars. I am seriously disappointed that hybrid vehicles can get a federal tax credit while many BEV cars are ineligible. What a SCAM. I purchased a 2023 Chevy Bolt EUV at MSRP on November 25th 2022. Because of how this terrible tax credit is applied my car is not eligible for a tax credit despite it being exactly the type of vehicle this credit was intended to fund. I try to live within my means. I purchased the most affordable BEV in the market place and a $7500 tax credit would have greatly accelerated adoption of similarly priced vehicles. Instead the credit is rewarding the purchase of oversized and expensive cars. The $7500 credit should apply to anyone who qualifies. I'm a school teacher, I doubt I'd even need an entire credit. This credit benefits the rich and pentalizes the medium income folks that fund the credit. I am so disappointed, Randy Smith 360-269-1497
Mark Reece	1/13/2023 15:04	train. Most If not all plug in hybrido not have full acceleration HVAC ect. Without using the internal combustion engine. Even if you travel go below the stated ev range. The trip cannot be completed on battery alone. Accelerating uphills and onto the highway require the power of both internal combustion and electric power. Any vehicle that cannot complete a trip within its ev range without using a internal combustion engine should be disqualified. Thanks Mark Reece
James Pack	1/13/2023 20:11	I am losing confidence in my govt. you must include the most environmentally friendly vehicle (100% electric) and exclude the hybrids that the lobbyists are pushing. Must get rid of fossil fuel engines. James
Powers Foss	1/21/2023 14:17	problem!
claycarley@ oldboise.com	1/24/2023 13:41	Please reconsider what vehicles qualify. The value of $55,000 is to low for a start up industry. Should be $70,000. Hybrids should be excluded unless mileage is 50mpg minimum. EV only is better
Henry Valz	1/27/2023 2:46	the tax credit. Henry Valz
Dr. Thomas Earle Moore, PhD	2/6/2023 12:24	benefit toward upper income levels. This should be corrected by awarding cash payments equal to the difference between the maximum credit awarded and the actual credit that can be claimed by a lower income individual, on account of their low tax obligation. Given the above provision, and the upper limit on the tax credit, it does not make sense to set a limit on the price paid for the vehicle. A full incentive is given to every EV buyer, regardless of income, and that incentive is limited so that wealthy buyers have to pay for pricier vehicles out of their own pocket. The amount of the credit should be proportional to the size of the battery in the vehicle, so a maximum times the percentage of the largest battery targeted, perhaps 80 kWh. Vehicles with any form of internal combustion engine (hybrids) should not qualify for any tax credit, since there is no way to assure that they will be operated in electric mode only. Dr. Thomas Earle Moore, PhD 3rd Rock Research thomem@IIIrdRock.net 443-254-4712 [https://ci3.googleusercontent.com/mail-sig/AIorK4xtWaO3dIbJA6ncCIYpILvDAWyeE4IM4jvFwlp63RlRTvoUxj6rQ6J_jfe0qkXZaNg6YzmXEKg] The IRS is soliciting comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. DATES:

Name	DateTimeReceived	Body.TextBody
Joseph Shauer	1/3/2023 20:03	Good evening, I disagree with the current tax incentive structure for electric cars. I suggest that all fully electric vehicles with meaningful range (over 100 miles) get a larger credit, and those with short range or plug-in capability of 20+ miles get a smaller credit. Manufacturer should not matter. Credit should taper off based on sale price (expensive cars get $0, cheap cars get full credit, and taper somewhere in the middle). Incentives to source materials and manufacture domestically should be on the front end. Not on the back end with the consumer's taxes. I appreciate your engagement with us for feedback. Happy to give it! Thanks, Joe Shauer
Tanner	1/3/2023 20:30	The MSRP limit unnecessarily restricts options. The whole point is EV are expensive and the credit is supposed to help people afford what they want and encourage them to purchase it. Gross vehicle weight limit is counter-productive and shouldn't be there. If a semi truck driver wants to buy an EV rig to haul freight she should get the $7,500 EV credit to help do that. The credit should not be limited to new vehicle purchases. It may not be a new vehicle from the factory, but if I buy a used EV it is still a new EV to me, and will replace a gas automobile anyway. Used EVs are put to better use on the road and not relegated to car lots. If plug-in EVs that have like a 20 mile electric range and run mostly on gas get the tax credit, literally every pure EV should get the tax credit regardless of weight, price, new/used etc. Regards, Tanner Baggett
Todd Knauer	1/3/2023 20:33	Public comment regarding the Qualified Plug-in Electric Vehicle Credit and Rev. Proc 2022-46, This credit is described as an incentive to transition to Electric powered vehicles so vehicles that are "primarily" powered by electricity should be favored. Credit should NOT go to vehicles that use an internal combustion engine as their primary source of power, especially those that get less than 30 miles of electric range and less than 30 mpg. All full fledged BEVs should get "some" credit regardless of type. The credit should be proportional to the Electric range and Efficiency. Jeep Wranglers with 20 miles of electric range and only 20 mpg, along with several other similar vehicles should not get any credit, and this is coming from a current owner of a Jeep Wrangler similar to what is currently proposed to get a $7,500 credit. It could be as simple as $1,000 per 100 miles of electric range for all passenger vehicles: 200 miles Electric = $2,000 (200 minimum limit) 300 miles Electric = $3,000 400 miles Electric = $4,000 750 miles Electric = $7,500 (max) No credit should be given to any vehicle that uses an internal
Matt Chinnock	1/4/2023 2:03	Hello, This message is a response to the IRS solicitation for comments concerning qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. This is a matter I have felt strongly about since the more recent legislation was announced regarding EV incentives, as I believe it does not support the primary goal of vehicle electrification, which is to get as many EVs on the road in place of gasoline vehicles as possible. Should this actually be the case, neither income nor the purchase price of the car should be a relevant factor when deciding who is eligible for the incentive. If a person making $200k a year is deciding between vehicles - one being gas and the other electric - and chooses the electric option to save $7500, then the goal of incentivizing EVs over ICE has been met. Whether that person could comfortably afford the difference is irrelevant; when given two similar options it is common sense that a financial benefit will often be enough to incentivize one purchase over the other. Assuming this restriction will not actually change, it would be helpful for the government to release justification as to why this is the case, and to better outline the actual motivations behind offering the incentive to start with. Regards, Matt Chinnock -- Thanks, Matt

Name	DateTimeReceived	Body.TextBody
Julian Quattlebaum	1/6/2023 13:11	This credit should, as intended, provide incentives for true electric vehicles, especially fully electric vehicles. It should not be available for what are essentially ICE vehicles with de minimis electric range. The credit should only be available for vehicles with at least 100 miles of electric range. -- Julian K. Quattlebaum, III Channel Law Group, LLP 8383 Wilshire Blvd. Suite 750 Beverly Hills, CA 90211 map<https://maps.google.com/maps?hl=en&q=33.769373,-118.190918&ie=UTF-8&hq=&hnear=0x80dd31390caa8c6b:0x49fdc1b33ac47112,%2B33%C2%B0+46'+9.64%22,+-118%C2%B0+11'+27.18%22&gl=us&ei=tywkUL72KsSQiQKRxoGACg&ved=0CAcQ8gEwAA> Mobile: (310) 480-7441 Fax: (323) 723-3960 [https://static.wixstatic.com/media/05be78_683f6e6b30394cceac725052f19cca0c.png/v1/fill/w_298,h_242,al_c,usm_0.66_1.00_0.01/05be78_683f6e6b30394cceac725052f19cca0c.png] ****CONFIDENTIAL & PRIVILEGED TRANSMISSION**** The information contained within this e-mail and any attached document(s) is confidential and/or privileged. It is intended solely for the use of the addressee(s) named above. Unauthorized disclosure, photocopying, distribution or use of the information contained herein is prohibited. If you believe that you have received this e-mail in error, please notify the sender by reply transmission and delete the message without copying or disclosing it.
deanm@inreach.com	1/7/2023 15:50	I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. There is a growing segment of super-efficient, affordable, American-built, 3-wheeled, enclosed, autocycle EVs, that are capable of going 250-1,000 miles on a charge. And as much as 10 miles per KWh (2-4X other EVs). But this latest revision in the tax code does not include them anymore. Please extend the qualified plug-in electric drive motor vehicle credit to cover 3-wheeled BEVs (that have over 25kWh battery packs) to promote the adoption of electric vehicles that are affordable and provide economical transportation which has a reduced demand on our country's non-renewable resources. Sincerely, Dean McManis
KEVIN W CONNER	1/3/2023 20:05	The corruption has to stop! The unintended consequences will bankrupt the UAW and the automakers that this payoff was designed to help. The rich will get richer and the blue collar works will lose their jobs. Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Austin Brothers	1/3/2023 20:11	Dear IRS. First off you never cease to disappoint. Second why would you give a tax credit for an EV vehicle that only rich people can afford. who don’t need the dang tax credit anyhow… but that’s what you do isn’t it. Look out for the rich. Shouldn’t have expected any else from the Biden Administration. Reevaluate your EV tax credit for vehicles under $50,000msrp… Sent from my iPhone
Richard Burton	1/3/2023 23:47	Dear Andres Garcia, In regards to Qualified Plug in Electric Vehicle credit, the objectives include: - Enticing more consumers to purchase Electric Vehicles which have an appreciable reduction in CO2 emissions - Enticing manufactures to invest in the supply chain for Electric Vehicles - Invest in North American production and create jobs When credit is given to vehicles with low MPG (example Jeep with 20mpge) this makes the whole act a joke showing total lack of concern for CO2 reduction. The minimum MPG should be 40MPG. Criteria for classification should be defined by NHTSA. Differing government agencies should not be generating their own classifications. This makes it appear that the IRS is playing favorites if they define differently than NHTSA. In general, credit should be proportional to the battery size to incentivize manufacturers to build the required supply chain and incentivize customers to buy cars which generate the least CO2. Providing a $7,500 credit to a gas guzzling Jeep makes this whole effort a farce. Please consider this feedback in policy adjustments. Thank you for your consideration. Best Regards Richard

Name	DateTimeReceived	Body.TextBody
Richard Blanton	1/4/2023 1:57	In regards to your asking for feedback on qualification for EV tax credits, I believe that three-wheeled auto cycles (like Arcimoto produces) should be included. Vehicles like this have the opportunity to transform short-distance travel more than any other vehicle. This is due to both their smaller profile and lower weight. This results in less materials needed for manufacturing, less acreage devoted to parking, and less wear and tear on roads among other benefits. I hope you will strongly consider championing legislation that reverts back to an earlier version that includes rebates for this vehicle classification. Sincerely, Richard Blanton Sent from my iPhone
Kevin RAY	1/4/2023 6:48	It is unfair that some EVs do not qualify for the tax credit, due to the current threshold of $55000, while others EVs that still operate on fossil fuels do qualify. I'm asking to either do away with the threshold or increase the threshold to $100,000K. Thank You! Kevin Mullins Richmond, Va
kulltj@yahoo.com	1/4/2023 9:10	Why are we giving a tax credit to rich people? Like oh cool you can afford a 50k electric car? here's a tax credit! In time of economic uncertainty and the raising inflation aren't there a whole lot more people that need help and could use tax credits to offset cost of basic goods and items? What about a tax credit for childcare for working parents? There are so many other things you could do to help besides just gifting these electric car companies an extra 8k because we know they raised prices after this was announced. The car prices are public knowledge and it's clear that is what happened.
Thomas Molloy	1/4/2023 9:45	At a time when poor and middle class Americans are suffering immeasurably, it is unconscionable that our government would be subsidizing vehicles that only the rich can afford. What has the US government accomplished with this give away to the rich other than to make Elon Musk a loud mouthed billionaire? Sincerely, Tom Molloy Cell 513-315-8593 Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov<mailto:pra.comments@irs.gov>. Include OMB Control No. 1545-2137 in the subject line of the message.
Dan Hallam	1/4/2023 10:37	Tax the rich. No breaks for luxury cars.
Mary Katharine Davenport	1/4/2023 18:54	I believe the recent EV Tax Credit needs to be re-examined. It appears that some vehicles that are composed of internal combustion engines are receiving an EV incentive. It doesn't seem right and it doesn't seem like it is encouraging legacy auto makers to transition to 100% EV but to hold unto outdated modes of transportation technology. Thank you. Rich Davenport Sent from my iPhone
steve Glass	1/4/2023 19:12	You are missing the point, it is to help the environment! If government is giving EV tax credit, it should apply to all EV's sold in the market! Has nothing to do with rich or poor!!! Sent from my iPhone
Michael Harper	1/4/2023 20:42	The American people don't need this EV tax credit. It is not equitable and will hurt poor Americans while benefitting rich Americans. How about replacing it with a tax credit for families who want to buy their first house. These people are being priced out of the market by rich conglomerates of house flippers who are turning low end real estate into rentals. Another alternative would be tax credits for people who trade in old polluting vehicles for new base models (not EVs...there is no such thing as a base model EV...too expensive). Please do not extend tax credits for EVs. Thank You, Michael R. Harper Clarkston, Michigan Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Russell Piper	1/4/2023 21:24	I only have one comment about the EV tax credit. Since the goal is to move to electric transport, I disagree with the price limits. If you buy a $27,000 EV or a $180,000 EV, both will displace fossil fuel vehicles. It's an incentive. Incentivise everyone for richer or poorer. Keep everything else the same - build in America, source materials in America, and so on. This I understand. Conflict and labor camps are not the way to go for materials. Thank you for your time! Russell Piper
Jovita Salazar	12/31/2022 3:30	

Name	DateTimeReceived	Body.TextBody
David E. Arredondo	1/3/2023 18:06	Plz reconsider. Thanks Sent from smartphone please pardon errors thx
Connor Smith	1/3/2023 18:07	[cid:f46c7f84-f972-418c-8654-4f4f9d6ab830@namprd09.prod.outlook.com]
Fahad Hashmat	1/3/2023 19:40	
Ben Zoon	1/3/2023 19:44	Please see https://twitter.com/farzyness/status/1609651117356351488. Thanks!
Kendall Reichley	1/3/2023 19:48	Sent from a device that cannot correctly autocorrect despite having more computing power than NASA when it sent two men to the moon.
Anthony Schorr	1/3/2023 20:33	Please see attached.
Marie Seoane	1/3/2023 20:37	Thank you, sincerely Marie Seoane [cid:53595e5c-e033-44f8-8fdf-c6ce07d46808@namprd09.prod.outlook.com]
Laurie	1/3/2023 21:19	[cid:1857a91e3a537ca1a2f1] Laurie Kelly 136 Grant Ave Takoma Park, MD 20912 -- Laurie Kelly, M.Ed. Retired Prince George's County Public Schools Teacher AARP Advocacy Communications Volunteer AARP Maryland Caregiver Award (2015) AARP Maryland Andrus Digital Communications Award (2016)
Ms sawyer	1/3/2023 21:49	[cid:image002.jpg@01D91FB4.CA61ED50] Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows Vicki Sawyer
Aaron Smet	1/3/2023 22:01	[cid:a81e09f0-5d2a-466f-932f-885dc9d54b00@namprd09.prod.outlook.com]
David Tran	1/3/2023 22:08	[cid:9522704d-9fb8-4e21-98ea-ff77d0d66968@namprd09.prod.outlook.com] Sent from my ifone
David Tran	1/3/2023 22:22	[cid:52d5bfe9-406e-4dd9-a041-2539bf3e2d0b@namprd09.prod.outlook.com] David Tran
ankur patel	1/3/2023 22:37	[cid:1857ad9190368b2b233] Sincerely, Ankur Patel
Andrew Whited	1/3/2023 23:06	Explain this below, morons. [cid:ba42d165-1601-4cc7-8dc7-cdc242fe55f3]
2025 Reachrich	1/3/2023 23:14	
Jeffrey Miller	1/3/2023 23:18	Sent from my iPhone
Jeffrey Miller	1/3/2023 23:18	Sent from my iPhone
Neal Seiwert	1/3/2023 23:34	Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Alex Nasr	1/4/2023 1:29	[image.png] Alexi Nasr Beaverton, OR
Kristin Hock	1/4/2023 1:38	[image0.jpeg] Kristin
Georgi Kirilov	1/4/2023 2:12	[image.png]
Kevin McCabe	1/4/2023 3:32	Kevin
Trinh from 9cv9	1/4/2023 3:33	Saw you are hiring manpower and talents from Linkedin? I am Trinh, your Recruitment Success Manager from 9cv9 Jobs and Career HR Tech Platform. We like to share a "Free" Job posting offer to your company. Each Free Job Posting offer has: - 1 Free Job Posting - Visibility to 3 applied jobseekers We are from 9cv9, one of the fastest growing HRtech startups in the world, with over 3,000+ companies backing us, including most funded startups and big global companies. ---------- Register for an Employer's Account and Post for FREE (no credit card needed) now at www.9cv9.com/employer<http://www.9cv9.com/employer> [cid:0.28869232620.8680118888868448393.17f11d9913b__inline__img__src] We also offer a customised tech hiring and tech offshoring services. If you are hiring Tech Developers, Programmers, Software Engineers, UXUI Designers, AI/VR Talents, you can find out more about our tech hiringservices here: https://9cv9.com/tech-offshoring
Jacqueline Foz	1/4/2023 4:04	[cid:1857c0469c51d59b7601] -- Jacqueline Foz Confidentiality Notice: The information contained in this email and any attachments to it is intended only for the use of the intended recipient and may be confidential and/or privileged. If any recipient of this communication is not the intended recipient, the unauthorized use, disclosure or copying of this email and any accompanying attachments or other information contained herein is strictly prohibited, and may be unlawful. If you have received this communication in error, please immediately notify the sender by return email, destroy this email and any and all copies thereof (including any attachments) without reading them or saving them in any manner. Thank you.
Charles Seehafer	1/4/2023 8:17	Sent from my iPhone
Eric Moore	1/4/2023 8:19	
David C	1/4/2023 9:33	Dear Sir/Madam, is this true? [image.png] Thanks, David Cui
Charles Seehafer	1/4/2023 10:39	Sent from my iPhone
Daniel Taylor	1/4/2023 11:00	every government entity. [Screen Shot 2023-01-04 at 8.56.32 AM.png]
Susan Frazier	1/4/2023 11:01	[cid:741cfb60-aa4a-4a7e-9497-4cc196ea6742@namprd09.prod.outlook.com]

Name	DateTimeReceived	Body.TextBody
Bradley Peterson	1/4/2023 15:14	To whom it may concern, below is my feedback on the EV tax credit. Thank you for hearing my comments. Bradley Peterson [image0.png]
John Grant	1/4/2023 16:24	This is wrong, and should be fixed:
HVACRE	1/4/2023 18:32	Hi and thanks for taking our emails in regards to this issue. Hopefully you guys can make this a little more fair agreement for tax credit toward all sub Sent from my iPhone
Kevin Vu	1/4/2023 18:34	Sent from my iPhone
David Joyce	1/4/2023 18:36	Please fix this. Sent from TypeApp<http://www.typeapp.com/r>
Ryanasaurus	1/4/2023 19:01	
Ms. DeVos	1/4/2023 19:53	Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows [Image]
Zdenka Prlich	1/4/2023 19:59	[cid:e1deec61-3509-4134-96e8-ebdec20c5b55@namprd09.prod.outlook.com] Zdenka PrlichSent from my iPhone
Chris Ade	1/4/2023 20:23	Best, Chris Ade 301-633-9982 Sent from my iPhone
Jean-Pierre Chamoun	1/4/2023 21:14	J-P
Rickey	1/4/2023 21:24	Sent from my iPhone
Grant Templeton	1/4/2023 21:28	[Image.jpeg] Get Outlook for iOS<https://aka.ms/o0ukef>
Richard Mooney	1/4/2023 22:16	Sent from my iPhone
Fabrice Grover	1/4/2023 23:02	Sent from my mobile
Pourash Raj Pant	1/5/2023 2:13	OMB Control No. 1545-2137
Mats Andriessen	1/5/2023 2:25	
Martin Föcking	1/5/2023 8:05	Sent from my iPhone
M Christadoss Rajasingh	1/5/2023 23:34	[cid:067d65d1-2072-45dd-8510-21422a7084ee@namprd09.prod.outlook.com] Thank you, M. Christadoss Rajasingh Sent from my iPhone
A&A	1/6/2023 23:27	OMB Control No. 1545-2137
ktsai2003@yahoo.com	1/7/2023 0:28	

Name	DateTimeReceived	Body.TextBody
Ive S.	1/7/2023 2:09	Link to website with pre-written email https://www.farzadmesbahi.com/<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbnZNRElaMjZ6Um0zbzR6Un dBdWlUV3JOcmc1QXxBQ3Jtc0trQWc1NWs3SzdhYTJHcnlpV2dEZklGYVZ6c2h0N29CUUVjOVU4cTRIdldBNEFLQjkxRmg3YlNCckZjYUJ1bkRwUVZ5SUpZZGI ydHVsRnhJbWlMWDFnR05mblYtTjJTYXdxejBoclNVdDZBX2paQ3RyRQ&q=https%3A%2F%2Fwww.farzadmesbahi.com%2F&v=OCBJxSFIh0U> -- * "When something is important enough, you do it even if the odds are not in your favor."-Elon Musk
Guy Johnson	1/7/2023 4:26	
Kovács László	1/7/2023 4:56	Kovács Lacee CrossFit Games Athlete & Coach Kovacs Training System
Øystein	1/7/2023 4:56	
Lacee Kovács	1/7/2023 4:58	
anthony calero	1/7/2023 5:23	
Geoff Andrews	1/7/2023 10:39	https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbmUyVW00bUdndlR1VXhpZWVCczdaSTBBZDU0Z3xBQ3Jtc0trM nFfWlFsMjF3allfeVk4c0tiT3J0N0Q3ZFZDem9YTFB2N1BhYmdnX0ZUU244Tk1HdWJDRFBsUmZPUWVpWmVmRmN5UEl1NUpvSmR6LTVwWElHR1hwOW JFV3RtQ3dRT1YyRmpaS1dZT0lucjRjU0FFcw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U
Robert Briggs	1/7/2023 20:55	https://chng.it/SbxtZt2X4d<https://www.youtube.com/redirect?event=video_description&redir_token=QUFFLUhqbjBZMUF1bWtaRVdGUDhKOERXZ3l wSXhiYkc2d3xBQ3Jtc0tuOTUzelBod1ZVcF9qUlFaZnczTjJuT3g0VHRBTnluajdqdFYtekl4eXNFYURPc2FjYWZmU1VUd3JMR2J5Sl9zdjZ3NTgtd0ZzRm45dFR4 NlRnMUo4Mm1Lc243eTVUc2lSSXFubTVEeWcxUHlPN0Z6dw&q=https%3A%2F%2Fchng.it%2FSbxtZt2X4d&v=OCBJxSFIh0U>
seraphits@icloud.com	1/8/2023 13:40	
Dave Lynch	1/8/2023 16:21	[cid:adec7b7f-f0ba-47cc-90e9-f81f04236587@namprd09.prod.outlook.com] Sent from my iPhone
R Wolf	1/9/2023 18:37	
ramartinassoc@netscape.net	1/10/2023 19:39	attached are needed changes
ramartinassoc@netscape.net	1/13/2023 8:37	this is a revision to my previous suggestion
BlueTwelve Studio	1/17/2023 16:05	Good evening We find your YouTube channel very interesting and would like to use it to promote our brand. If you are interested, you can reply to this email and we will discuss the job price and all details of cooperation. I look forward to your response
Noneya Business	1/3/2023 20:20	No tax subsidies/credits for anything electrical solar panels, vehicles, light bulbs, wind generators, products for our electrical grid.... nothing none. Unless the product is 100% sourced and manufactured with in the borders of the United States of America. Stop giving my tax dollars to foreign companies. Sgt. Miles, Steven C. U.S. ARMY (retired)
Jules Diawara	1/3/2023 21:46	Dear, I am writing in support of a more fair categorization of the class of vehicles to include and prioritize manufacturers that produced 100% electric cars in the the US. Thank you for your consideration. Jules Diawara
Andrew Beckman	1/4/2023 8:59	know that when I bought my 22 VW ID4 pro, it did not qualify for the credit, if bought AFTER August. This is ridiculous! So if I had bought it before August or waited and bought a 23 model, I would have gotten the 7500$ credit. Please address this issue! This is not fair to those of us who jumped on the EV bandwagon that the govt was driving. Thank you. Concerned citizen -- Andrew Beckman RE Florida Homes abeckman75@gmail.com<mailto:abeckman75@gmail.com> 850-628-4447 [https://ci3.googleusercontent.com/mail-sig/AIorK4wDzVuqGFjp36oep8x3mel0L4JfO10-MAoKt_Eakw0aigBykIYrfdg73s0OjlIsQOfQlULSu6s]
Josh Schaff	1/4/2023 13:06	We really should include all American made Ev's in the rebate program regardless of size or cost. Josh Sent from my iPhone
R H	1/4/2023 13:28	most of 2022 and were only able to purchase during the end of 2023 are no longer eligible for the tax credit. Not every dealer has the ability to let the customer put in a factory order - we just have to wait until that dealer receives an allotment with the specific model and trim we're interested in and hope that we're the first to pick up the phone to reserve the vehicle. Supply chain issues and demand made some highly efficient EV models very difficult to obtain. I support the transition to clean energy, but the restrictions on this tax will discourage people from buying the EV that has all their vehicle requirements in favor of an ICE vehicle that also has all the amenities they want in a vehicle for 10k less than the EV.

Name	DateTimeReceived	Body.TextBody
austin folnagy	1/4/2023 17:02	Hello, I am asking for no wheel restrictions on the tax credit allowing for 2 or 3 wheel along with 4 wheel vehicles. As long as they are made in America and meet all the other requirements, I believe we should be given a tax credit. 3 wheeled vehicles will be cheaper and thus the tax credit will have a bigger impact on making electric vehicles more affordable for mass population if people. Thank you for consideration of these and other comments. Austin
Robert Hicks	1/4/2023 21:37	vehicle on September 3rd, 2022. This was approximately two weeks after the Inflation Reduction Act was signed and eliminated the vehicle from any future tax credits since it was a German made ID.4. Since the original order deposit was refundable there was no "binding contract" consideration here. Newer models of this vehicle are now made in Chattanooga and should qualify for some if not all of the IRA tax credit. The IRA should have been phased in over time or at least given a reasonable amount of time before any past rules no longer applied. Instead, it was an immediate action which many consumers didn't know about. Consumers were not aware of the drastic change in the tax credit for electric vehicles and there was much confusion, and still is to some point, as to what vehicles would or would not qualify for the rebate. I've read plenty of stories where people purchased a vehicle expecting it to qualify for the $7500 but because of the IRA the vehicles that did qualify under the old rules were disqualified "overnight." If it is in the IRS' authority I would ask that you reconsider what would have qualified on August 15th should remain qualified for the rest of the tax year. Let the IRA rules and credits start on January 1st, 2023 or some future date. Thank you, Robert
Samson Chan	1/5/2023 0:15	To Andres Garcia or whomever it may concern, I believe the new tax reduction act is not fair to the foreign manufacturer and there is not enough transition time to build our plants to have final assembly in North America. This need to have a phase in period, or the manufacture should have a plan and timeline. After aug 16c, So I suggest to continue 200,000 cap should be maintained for manufacturers that do not have North American assembly if they have provided a plant to start building in North America. The other option is to half the maximum incentive for non-American built car as a phase in timeline. Thanks for hearing my feedback. Sincerely, - Samson
Drew Tennimon	1/5/2023 9:37	Simply put, until there are massive production 25% and competitive evs in the US, these changes and confusions of credits will slow the growth of ev adoption. Making the credits easily available at the dealership and personal and business is priority one. Stopping any NEW ev purchase from receiving the credit will slow the adoption. Make it easier and more will come. Best, Drew Tennimon, President www.absolutepayrollservice.com<http://www.absolutepayrollservice.com> 941-365-8123 Voice 904-507-4471 Jacksonville 941-365-8125 Fax Sent from mobile, pardon the typos DISCLAIMER Please be advised that insurance coverage cannot be added, deleted or otherwise changed until it is confirmed in writing by Absolute Business Services, Inc. or your insurance carrier. This e-mail and any files transmitted with it are the property of Absolute Business Services, Inc., are confidential, and are intended solely for the use of the individual or entity to whom this e-mail is addressed. If you are not one of the named recipient(s) or otherwise have reason to believe that you have received this message in error, please delete this message immediately from your computer and notify the sender immediately. Any other use, retention, dissemination, forwarding, printing, or copying of this e-mail is strictly prohibited. Addressees should scan this email and any attachments for viruses. No representation or warranty is made as to the absence of viruses in
Scott Trent	1/6/2023 8:33	Makes zero sense to provide a tax subsidy for someone who can afford to purchase a $55,000 transportation vehicle. Support manufacturers who on-shore all aspects of production so US regulation can safely monitor all aspects including the labor to mine precious metals for production needs. Cripple the communist regimes who leverage slave labor and incentivize American farm production to feed the masses when the famines start. This should not be difficult to figure out, Sent from my iPhone
Jonathan	1/6/2023 11:02	The Qualified Plug-in Electric Drive Motor Vehicle Credit exists to incentivize the adoption of Electric Vehicles (EVs). It should be available (exclusively) for every battery powered electric vehicle on the market, regardless of its categorization. The categorization is clearly a step against specific vehicles (that have played an important role in the trend towards electric vehicles). I have an electric vehicle but would like to transition our other household ICE vehicle to BEV. The credit is a great idea to help with the transition, please fix the obvious slant that was placed with categories and even consider removing vehicles that don't really contribute to the larger objective (the Jeep wrangler "EV" for example with it's massive battery range of 20 miles….). We're at a critical point right now in environmental impact. Counting on our representatives to start representing us the people and less of the lobbyists for the big corporations. Doing the right thing is not always doing the popular thing…. Thanks, Jonathan

Name	DateTimeReceived	Body.TextBody
Jim Pruss	1/6/2023 11:04	Attention: Andres Garcia, Internal Revenue Service... It is critical that we accelerate electric vehicle (EV) adoption in the United States and help achieve three primary goals associated with EV adoption: 1) Reduce CO2 levels associated with transportation that are a major contributor to climate change, and... 2) Encourage global auto makers to assemble EVs in the US, and... 3) Encourage the resourcing of EV batteries and their component materials from domestic sources and responsible free-trade partners. To achieve these goals, we need two temporary waivers. First, there should be a 1-2 year waiver on the requirement for domestic production of EV batteries and local sourcing of battery component materials. Standing up domestic production facilities cannot be accomplished quickly, so we should not restrict tax credits and thus reduce the rate of EV adoption while manufactures work to build domestic facilities and ramp up production. Second, there should be a 1-2 year waiver on the requirement that EVs be assembled in the US. There are several foreign auto makers with existing auto production facilities in the US that are working to ramp up domestic production of EVs. As with batteries, this takes time. Again, we should not restrict tax credits and thus reduce the rate of EV adoption while manufactures work to build out domestic production capacity. Foreign manufactures need the US government to encourage ALL EV sales to help them pay for the investments needed to increase their domestic production capacity. Thank you! James Pruss Marietta, GA
Sriram Krishnamurthy	1/6/2023 23:46	Greetings, I hope all is well. I'm writing this with regards to the recent IRA Act passed by our honorable president Joe Biden. It does not provide the 7500$ tax credit for EV vehicles purchased in 2022 after the passage of the IRA act but would otherwise be qualified from January 1st 2023. This is due to 200,000 limit reached by certain manufacturers like GM. The buyers of Chevy Bolt EUV in 2022 are not EV tax credit qualified. But buyers are qualified if they bought the same vehicle in 2023, since the 200,000 cap was removed from January 1st 2023 and not immediately after the passing of the IRA act. So buyer's like me who purchased the qualifying EV after the passing of the IRA are losing out the 7500$ EV tax credit. So I feel it's not fair to every tax payers like me: So I kindly request you to make the removal of 200,000 cap limit effective immediately after the passage of the act in 2022 and not from January 1st 2023. Also the law should be made effective immediately after the passage and not from January 1st 2023. Please let me know if you have any questions regarding my request. Thanks, Sriram
Mike Altman	1/7/2023 7:29	Date: January 7, 2023 Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 Dear Mr. Garcia, Thank you for the opportunity to comment on the Qualified Plug-in Electric Drive Motor Vehicle Credit I am writing to request a revision to the guidance issued by the IRS regarding vehicles purchased before the enactment of the HR5376 – Inflation Reduction Act of 2022, but delivered afterwards. As of December 29, 2022, the eligibility guidance from the IRS states the following: "Purchase date vs. delivery date If you entered a written binding contract to buy a vehicle before August 16, 2022, but took possession on or after August 16, 2022, and before January 1, 2023, you may claim the credit based on the prior rules and disregard the assembly requirement." I am requesting the deletion of the clause "and before January 1, 2023" in order for this guidance to be consistent with the Inflation Reduction Act and out of fairness to consumers who entered into binding contracts to purchase vehicles based on the language of HR5376. Section 13401.c.1.l of the Inflation Reduction Act states the following: (l) TRANSITION RULE.—Solely for purposes of the application of section 30D of the Internal Revenue Code of 1986, in the case of a taxpayer that— (1) after December 31, 2021, and before the date of enact- ment of this Act, purchased, or entered into a written binding contract to purchase, a new qualified plug-in electric drive motor vehicle (as defined in section 30D(d)(1) of the Internal Revenue Code of 1986, as in effect on the day before the date of enactment of this Act), and

Name	DateTimeReceived	Body.TextBody
Judd Abramson	1/7/2023 11:15	Good afternoon, I am writing to recommend that the IRS revise its guidance to allow any taxpayer who entered into an agreement to purchase an EV prior to the new law coming into effect to take advantage of the tax credits that were available at the time of that commitment, regardless of the date of possession. I, like many, ordered an EV in the midst of the ongoing supply chain crisis. I placed my order in late 2021 and am still waiting for delivery. When I placed the order, I did so with the knowledge that it would be eligible for the federal EV tax credit. When the build back better law was passed, the IRS guidance at the time suggested that taxpayers who entered into a written binding contract before August 16, 2022 would retain eligibility for the tax credit under the prior rules. Accordingly, I entered into a contract with Nissan for the purchase of this vehicle. Now the latest IRS guidance suggests that taxpayers had to actually take possession of the vehicle in 2022 to be eligible under the prior rules. This is needlessly punitive for taxpayers who can prove they acted in reliance on the old rules and have been patiently for their EV. Shutting the doors on taxpayers that made their decision to purchase when the prior rules were in effect serves no policy objective and punishes their good intentions (to support new EV production) for general economic conditions out of their control. I hope the IRS reconsiders the arbitrary 2022 cutoff so that all similarly situated individuals can be recognized for championing the same policy objectives as the Biden administration. Best regards, Judd M. Abramson
Peter Maurer	1/8/2023 10:59	Dear Andres Garcia Leon and IRS Representatives: I wish to address the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. This Procedure covers 2- and 4-wheeled vehicles, however 3-wheeled vehicles should be included such as the Slingshot. As our options for transportation diversify, it would be easier for consumers to be inclusive of these newer vehicles which glean some efficiency from 2-wheeled vehicles, while providing some functionality of 4-wheeled vehicles. Thank you for your time and consideration. Warm Regards, Peter Maurer
Nicholas Clark	1/9/2023 16:29	Dear Internal Revenue Service, I am writing to express my concern about the exclusion of the Arcimoto FUV from the list of vehicles eligible for the clean vehicle tax credit. I believe it is unfair that this innovative, all-electric three-wheel vehicle has been left out of the credit, especially given its exceptional energy efficiency, environmental benefits, and versatility. The Arcimoto FUV is more energy efficient than many of the vehicles currently eligible for the tax credit. It has a small, lightweight design that allows it to achieve exceptional levels of efficiency and range, making it an ideal choice for urban environments where fuel efficiency is particularly important. In addition to its energy efficiency, the Arcimoto FUV produces zero emissions, making it a valuable contributor to clean air, particularly in crowded urban areas where air quality can be a significant concern. The Arcimoto FUV is also highly versatile, with a range of use cases that make it an ideal choice for a wide variety of purposes. It is well-suited for use as a personal vehicle or delivery vehicle, and its unique design and small footprint make it an ideal choice for use in crowded urban areas, where it can help reduce traffic congestion and improve mobility. Despite these benefits, the Arcimoto FUV has been excluded from the clean vehicle tax credit, which threatens its existence and hinders our efforts to reduce our reliance on fossil fuels and improve air quality. I believe it is important that we support innovative technologies like the Arcimoto FUV that have the potential to significantly reduce our environmental impact and contribute to a more sustainable future. I respectfully request that the IRS reconsider its decision and include the Arcimoto FUV on the list of eligible vehicles. I believe this would be a fair and just decision that recognizes the environmental benefits of this innovative vehicle and helps us achieve our goals of reducing our dependence on fossil fuels and improving air quality, particularly in urban environments. Thank you for considering my request. Sincerely,
Stephan	1/10/2023 11:16	To whom it may concern, I am concerned that the requirements placed upon the vehicles is too limiting. The government should be more focused on EV adoption, period, and should not tie it to where the vehicle is manufactured. Thank you, Stephan Puga
fitch	1/11/2023 15:49	are responsible for this in large part. The purpose of electrification of the transportation is to reduce this cause and help restrain global warming. The purpose of this portion of the IRA is to promote the acceptance and use of EV's and electric transportation in general. Therefore, it begs the question why the IRS would take this acts main goal in a negative direction through restrictive negative categorizations, reducing the very thing this bill is trying to do..??.. It goes without saying your should re-evaluate your categorizations to align with the main purpose of all of this. Less FF more electric. Sincerely; William H Fitch III 570-752-4827

Name	DateTimeReceived	Body.TextBody
Matteus Olmedo	1/3/2023 16:18	bribery and corruption. It is understandable that with so many different types of cars in so many different shapes and sizes and price points, it is difficult to come up with concrete guidelines that can be followed when determining which models get a rebate and which don't. That having said, without publishing any guidelines at all, it seems that a handful of people just picked which cars get rebates at will. It doesn't seem to be based on size, weight, number of seats, or any other criteria. It really does seem that the cars eligible for rebates were hand picked, which leaves the people who are picking open to bribery and corruption. Please do the right thing and publish clear critieria for which cars get the rebate based on size, weight, number of seats, battery size, mpge, or any combination of these. It is the right thing to do.
Andrew Scharhag	1/3/2023 18:51	Hi IRS, As with all the other people emailing, I agree that the EV tax credit regulations are clearly not incentivizing the thing they are intended to incentivize. The good thing is that we live in a country where this can be improved. Electric vehicles should have a tax credit. There should be no production number limit. That is like saying that we only want a little bit of a good thing! Let's make this right. I believe we can! Andrew Scharhag -- Andrew Scharhag about.me/andrewscharhag<http://about.me/andrewscharhag> 904.248.1128
Noah Tsegai	1/3/2023 19:45	Dear IRS respectfully… All fully electric cars deserve this tax credit. All partially electric cars should only receive a pro-rated amount based on electric range versus internal combustion range. Only reward the electric driven miles used on cars and don't punish all electric cars Noah Tsegai
Jeremy Burch	1/3/2023 19:46	To whom it may concern: The tax credit should be expanded to allow for all manufacturers to participate with an unlimited production run. Also, allowing it to be an ownership credit rather than a purchase credit would be beneficial.
Fred Kovacs	1/3/2023 19:46	$7,500 EV tax credit must be applied fairly to all vehicles Sent from my iPhone
Michael Ewing	1/3/2023 19:47	Fully Electric Vehicles should get the $7500 tax credit also. Thanks for your time Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Kimberly Jenkins	1/3/2023 19:48	Hello, I'm writing to share my comments on the EV tax credit. First of all, bravo! I can't wait to purchase a new EV. Secondly, the tax credit should be on the base price and any alterations and additions should not be included in "the base price" in order to qualify for the tax credit. I hope these comments were helpful, Thank you for listening, Kimberly jenkins Citizen in Ohio Sent from my iPhone
Sean McLaughlin	1/3/2023 19:49	To whom it may concern, I think EVERY EV should get the tax credit. Should not matter if they've exceeded the credit or not. - Sean
mherges@gmail.com	1/3/2023 19:55	Dear Andres Garcia, I believe that it should be considered that all pure EVs meeting the build provenance should be considered for their rebate classification based on the OEMs own classification. Using an arbitrary weight, seating capacity, or ride height seems to have improperly rewarded heavier less efficient vehicles. I think its important to not disincentivize efficiency in this regard. This is especially the case now, as we'd like to have our EVs and their batteries continue to improve on range through a variety of improvement methods including overall weight reduction. Thank you for your consideration, Mathew Herges 812 Thomas Dr NE Alexandria, MN

Name	DateTimeReceived	Body.TextBody
Stefano Grasso	1/3/2023 19:56	Good morning, It seems a bit off that some EVs don't receive incentives and others do, under the proposed legislation. So you wanna make sure the rationale is well explained, otherwise the message might be spun in the wrong direction. Best regards Stefano Grasso
Reid Edgar	1/3/2023 19:57	I believe this tax credit should be modified to include as many electric cars as possible in order to promote the proliferation of these cars in our country, the purpose of the credit. Thank you
Brad Juzkow	1/3/2023 20:15	Please lessen the qualifications of the ev credit. It should apply to as many EVs as possible
Mike Fitzgerald	1/3/2023 20:16	To whom it may concern, I support adjusting the EV tax credit by removing weight limit and reducing the credit so that the change is budget neutral. Mike Fitzgerald GA 6th Congressional District
Brenny Hughes	1/3/2023 22:21	To whom it may concern: Apply the rules consistently and with logic. Do not favor one brand over another and apply the rules consistently and fairly with the intent of replacing internal combustion engines. Stop favoring some brands over others and stop making stupid rules that exclude some vehicles that are electric vehicles over vehicles that are not fully electric.
Babafemi Fatade	1/3/2023 22:31	My comment is that the tax credit should apply to vehicles purchased in 2022 (perhaps after the bill was signed). Best regards,
kris10	1/3/2023 22:42	Requiring a vehicle to weigh more than a certain weight to qualify for the credit seems counter productive. Lighter vehicles save energy. The low end of the weight range for any given vehicle should be eliminated altogether.
Mike Wilchek	1/3/2023 23:10	Excluding certain trims from specific models is really dumb. Simple solution is just to say if one trim of a specific model qualifies all trims qualify
Sheldon DuBois	1/3/2023 23:59	I think while the EV credit comes from a good place, that it’s unfairly punishing the company that made this a reality. Losing eligibility because a vehicle is engineered lighter and can go further is counter-intuitive. My assumption is by asking for comments that this might already be something you are aware of and want to correct. Let’s not punish the leader of the pack - it’s bad for innovation which is that you wanted to encourage in the first place.
Steven Ackerman	1/4/2023 0:17	any all electric vehicle. Any consumer buying any fully electric vehicle should qualify. I can't believe the people that make these decisions. It should be criminal. Maybe it is; it sure seems like it. Thank you for your time. Sincerely, Steven Ackerman 541-441-0335
Marco Gaertner	1/4/2023 1:03	the goal of clean energy and include vehicles that do not. Vehicles with less than 50MPG should not ever be considered. Vehicles that are fully electrical should always be included, no matter the price or weight. Please help us keep the eye on the goal - Clean energy, to help save us and our kids.
Michael Hepfer	1/5/2023 12:14	I had entered into a binding agreement in July 2022 to purchase a Fisker Ocean with a down payment of $5000 before the enactment of the IRA and will receive my vehicle in 2023. The updated guideline on the IRS website (12/29/22) appeared to have changed the requirement for delivery of the electric vehicle to be prior to 1/1/2023 rather than 12/31/2023 in order to qualify for the $7500 tax credit following the 2022 guideline. There needs to be guidance specific for those who purchased (binding agreement with non-refundable down payment) for a vehicle prior to the enactment of the IRA who receive their vehicle in 2023. Those who purchased a vehicle prior to the IRA enactment should be held to the rules that were in place at the time of the purchase independent of the actual delivery date of the vehicle to be fair, as consumers do not have control over the production and delivery timeline. Thank you, Michael Hepfer
Bryce Schuebert	1/3/2023 23:06	Hi! I feel extremely limited in the available EV options since the tax credit is the only way I can afford to go electric. It would be so great to open up the qualifications a tad more. I understand the importance of American manufacturing, but it’s also great to have more foreign investment.
Dave Politzer	1/4/2023 20:08	This tax snafu is clearly a political move. The American people are tired of this backstabbing underhanded way of doing business. Do the right thing and allow any EV to get that credit. Thank you. Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Darrin	1/10/2023 19:36	Comments / input - let me guess -- Biden doesn't like Elon and and the fact that he is nor unionized with Biden's buddies both in America and in China. This EV plan is so wrong, as indicated by this data: * https://twitter.com/farzyness/status/1609651117356351488?s=20&t=fy19TdkeDfRc7vL3Sq8LMw Here is the screen shot - in case your government issues mouse can't click. [image.png] -- Regards, Darrin 503-750-6462
Jim Thesing	1/6/2023 10:44	Please include fully-enclosed, 3-wheeled electric vehicles in this EV tax credit. These vehicles are more efficient than 4-wheeled vehicles and carry at least one passenger in addition to the driver. thank you -- Jim Thesing, DO ***Privileged/Confidential*** Privileged/Confidential Information may be contained in this message. If you are not the addressee indicated in this message (or responsible for delivery of the message to such person), you may not copy or deliver this message to anyone. In such case, you should delete this message, and notify me immediately. If you or your employer do not consent to Internet e-mail messages of this kind, please advise me immediately.
Adam Stevens	1/3/2023 19:42	Stop playing politics. ALL EV shall receive the $7.5k tax credit. Signed, tax payer
Joseph Stokes	1/3/2023 19:43	All EV's regardless of MANUFACTURER should receive the tax credit, or none of them should receive the tax credit. We the People see the politics you play, and your are wrong to do so. Sent from my iPad
Jeremy Harrison	1/3/2023 19:47	vehicles.
Robert Smith	1/3/2023 20:16	The IRA EV tax credit should be uniformly applied to all vehicles who aim it is to significantly reduce carbon output. These incentives should be available to all perspective EV buyers without bias, and without regard to market share. Sent from my iPhone
Adam	1/3/2023 20:24	It's very wrong that electric vehicles of any type don't qualify for a tax credit while other ICE vehicles do. Ultimately, I wish subsidies for vehicles didn't exist at all; but the solution the US gov has implemented is almost the worst and most unfair solution possible. I, nor does the average American, likely, believe it's fair in any way Thanks for consideration, Adam Larger
Jeff S	1/3/2023 20:28	I am writing to express my dissatisfaction with the current EV credit guide lines. It's surprising that your analysts have created such a disconnect with reality, but personally I believe the decision making process is deeply flawed by design. ALL FULL EVS GET THE FULL CREDIT. That's it.
Curtis Keohane	1/3/2023 20:33	Please change the inflation reduction act to help electric car manufacturers, not gas car manufacturers who put a tiny electric battery in the car. The cost of tiny batteries and electric motor is not that high, so the $7,500 more than covers this cost. This is really a subsidy on gas cars.
Thomas Kranzle	1/3/2023 20:53	seats while some gas engine vehicles that only have 21 miles of electric range qualify is ridiculous. Please reconsider and amend the list to include all full EV's. Thanks, Tom [venture visuals] Venture Visuals Production Boutique Thomas Kranzle Founder / Director 858 442 4006 tom@venturevisuals.com<mailto:tom@venturevisuals.com>

Name	DateTimeReceived	Body.TextBody
KEVIN PERKINS	1/3/2023 21:12	Hello. As a member of the consumer class, I would like to voice my frustrations with the fact that the credit does not apply to all the electric vehicles, that are 100% electric vehicles. In California, they're trying to do away with gas powered cars, which doesn't leave me with much options if that continues to be the case. If there was a credit that would go to electric cars in the future, I would be more likely to get an all electric car. Otherwise I will probably have to move states or find some other way to transport, because gas is still a necessity. - Kevin D Perkins
wildmanuniversity@icloud.com	1/3/2023 21:21	I think every fully electric vehicle should get the tax credit. You want folks to buy them, correct? Citizen Michael Andrew Stone
Gary Curiel	1/3/2023 21:33	delayed to the point that the car wasn't going to be ready until the week of Dec 25. Because of this the car that qualified for the tax credit when we ordered it no longer qualified and because ca doesn't allow non refundable deposit purchase orders on cars when other states do we were affected when someone in the same situation in another state may not have been , a federal rule should apply equally and I shouldn't get an adverse outcome based on where I live it's unfair . We had to cancel the order and now are putting off the purchase indefinitely. I am asking that the ridiculous rule of the car having to be made in North America be delayed or cancelled out as this is creating unfair advantages to some car makers over others which is in effect the government playing favorites in commerce which is prettt close to socialism. If the goal is to get us to have electric cars then the rebates should be the same across the board for any and all electric cars sold . Every electric car sold regardless of its make makes us that much less dependent on fossil fuels which is what I thought the goal was . Sent from my iPhone
Kevin Harmon	1/3/2023 21:39	To Whom It May Concern, Why would some EV's get a tax credit and not others? What is the goal of the Tax credit? If it is to encourage EV's in order to save our planet, the tax credit should count toward all EV's purchased. It is unfair to pick and choose which cars qualify and which ones don't. Thank you. Kevin Harmon EV Owner who unfairly did not receive a tax credit -- - Kevin Harmon KevinMHarmon@gmail.com<mailto:KevinMHarmon@gmail.com>
zesty.pleurae.0g@icloud.com	1/3/2023 21:42	My comment to this request for feedback is that the marketplace should be an even playing field. No single electric vehicle manufacturer should be treated differently. Rather, individual companies should be enticed through a quality product to be competitive and find a customer base. If there are subsidies then those should be available to all.
Bruce Inman	1/3/2023 21:43	Hello! As a BEV owner I'm appalled that the "all electric" vehicles are not eligible for the tax credit. It defeats the purpose. Just do away with it if you are against the advancement of a sustainable future. Bruce K. Inman Get Outlook for Android<https://aka.ms/AAb9ysg>
Jamin Hogan	1/3/2023 22:03	All fully electric vehicles should qualify for the $7500 credit.
Jake S	1/3/2023 22:05	The EV tax credit should be an incentive for the consumer to switch to an pure electric vehicle that does not burn any gasoline. I feel that any vehicles that have an internal combustion engine should be completely removed from this incentive. Since this incentive is to incentivize electric vehicle adoption, all fully electric vehicles should qualify for some or all of this incentive. It is clear that some of the most popular pure electric vehicles do no currently qualify for this incentive. Consumers have already casted their votes with their hard earned money by purchasing more capable vehicles, such as super popular vehicles that do not currently qualify. An incentive for a more capable vehicle goes much further than an incentive for a less capable vehicle. Please consider including all pure EVs in this incentive to show that the IRS genuinely cares about the consumers/tax-payers/people and the transition to a sustainable future. Sincerely, A very concerned tax payer
Brian Hammond	1/3/2023 22:18	To whom it may concern. Limiting incentives for Electric Vehicles (EV) is a very bad idea. Currently an EV of enough range and features will cost far more than the limits. The point all of this to encourage citizens to purchase EVs as combustion engine vehicles will soon not be available. Do not put any limits on any
Taylor	1/3/2023 22:19	Please correct the obvious mistakes here. It doesn't seem the intent of the credit is being honored. Specifically, only electrical vehicles should qualify. It is also VERY clear that ALL EVs should be covered to at least some degree.
hudson saxe	1/3/2023 22:29	The current qualifications for EV tax credits are completely unfair. Every all-electric vehicles should be eligible for sany and all tax credits, including cars that are built outside of the US. Have the international companies that sell said vehicles (and make a profit off them) pay a fee for selling within the US. Consumers should be denied EV tax credits simply because cars are produced outside of the country
mike mccracken	1/3/2023 22:34	All EV should qualify for the tax incentive. If we want people to go with green energy we must use the tax code to help us get there. Excluding some of the largest suppliers is counter productive.

Name	DateTimeReceived	Body.TextBody
Jeffrey Hudson	1/3/2023 22:45	This is my personal comment regarding the IRS implementation of the EV Purchase Credit associated with the 2023 Inflation Reduction Act. I realize it is complicated but the IRS implementation leaves a lot to be desired when viewed from the perspective of a consumer seeking to purchase an EV. The process is unnecessarily complicated. You can do better. There is no justification for linking the purchase cost of an EV to some arbitrary maximum value, nor is there any justification for categorizing EV's into different classes or individuals into different earnings categories. The intention of incentivising the purchase of an EV is to help move the world to a sustainable renewable energy future while helping to protect our shared planet environment. The attempt to divide consumers into arbitrary groups is not fair to anyone if the stated goal is not genuinely applied to everyone equally and fairly.
Joel Manchak	1/3/2023 22:50	Hello, It is silly that a fully electric vehicle doesn't uplift for the tax credit but a Jeep with only 22 miles of range qualifies? How is this fair. Please review and
cory malnarick	1/3/2023 23:33	All-electric vehicles should receive the most tax credit tiers available for all tax credit incentives associated to the purchase of vehicles that offset carbon emissions. This should be a clear cut case. Adjust the tax credit rules to allow credits to apply based on amount the vehicle runs on electricity.
Amy Turnham	1/3/2023 23:43	Excluding any electric vehicle from qualifying for tax credits is beyond unfair. Worse, it implies a conflict of interest for the IRS as it greatly impacts what drives consumers to purchase electric vehicles. This must be remedied.
Greg & Renée Gilpin	1/4/2023 2:02	requires all wheel drive. Why exclude e vehicles due to these two consideration while keeping gas guzzling cars with full tax creits. Revise classification of vehicles for tax credit. All fully electric vehicles should have $7500 tax credit. All phevs should get partial. Greg Gilpin Montana resident trying to help the environment by buying an ev but also doesn't want to die in winter!
M W	1/4/2023 2:18	All EV cars for purchase should have a discount of some percentage regardless of cost and size of the EV car. We have a climate change crisis. Having a discount incentive encourages buyers to by EV over fossil fuel cars. Make all EV cars available for purchase rebate. Thanks Concerned citizen of Climate change crisis
Diane Frazier	1/4/2023 4:17	passed over. D. Frazier
taylor Hobbs	1/4/2023 5:29	All fully electric vehicles should receive the EV tax credit. No vehicles with gasoline engines should receive any EV tax credit.
Greg Palmer	1/4/2023 6:07	Passenger vehicles which are 100% electric power should be subject to 100% of $7500 rebate.
Kim Bonham	1/4/2023 8:17	Mr. Garcia, All EV vehicles, regardless of their make/model should be eligible for the same credit. The government, like a good parent, should not be in the business of picking favorites. Please adjust as necessary. Thank you, Kim B
David Griffiths	1/4/2023 9:22	Hello, It is illogical to me that certain Electric Vehicles are not being incentivized. Please reconsider incentivizing the EV being left out. Thank you for your time, David Griffiths
Stephen Spencer	1/4/2023 9:40	What a shame you are not giving all E.V.'s strong support. Keep politics out of the equation.
Karthikeyan Panneerselvam	1/4/2023 10:43	Respected IRS Team, Please, consider all EV's as part of the $7500 credit, as that is the purpose of the law. Please do it to save our planet. Thanks, Karthik
Sebastian Krywult	1/4/2023 11:32	Why is the AWD VW ID.4 eligible for the 7500 tax credit, but the AWD mustang mach-e not eligible for the tax credit???? It makes no sense.
mobilewiseguy@yahoo.com	1/4/2023 11:35	All electric cars should get the tax credit. I do not understand why a fully electric car would be excluded.
Kathy Saldana	1/4/2023 11:44	Give the "one time" credit to ALL new Electric vehicle purchases, be done with it. STOP with all the models/makers bull. EV is EV. If this government wants to encourage the use then STOP getting in your own way!!! And unfortunately I speak about you as them instead of all of us as us, but you're doing that so stop it ! Thank you Kathleen Saldana -- Kathy Saldana www.icompetenatural.com<http://www.icompetenatural.com> 951 553 3085

Name	DateTimeReceived	Body.TextBody
martin.donohu@gmail.com	1/4/2023 11:49	Every electric vehicle should qualify for tax credit. If you want people to convert to a brand new 55k electric car this is your path. You might want to set aside money for new power plants to supply them. There's also a carbon neutral fuel in development that would be a much better solution Sent from my iPhone
Steve G	1/4/2023 11:52	The tax credit for EV's is too restrictive. It is very disappointing to me as I am very interested in purchasing an EV. When I looked at which vehicles qualify for the credit, I stopped looking for an EV. I don't believe the credit is accomplishing what it intended too. Steve Gillean Bristow, OK
Louis Anon	1/4/2023 12:27	Please consider making this model eligible. It's pointless to have to purchase the additional two seats that are not going to be used just for the car to qualify for the full tax credit. It's just silly. Louis Anon Fort Myers, Florida
mikei814	1/4/2023 14:45	To whom it may concern, I believe all full electric vehicles no matter if the company is private or unionized to receive the federal tax credit. Citizen of America
ss	1/4/2023 15:56	at 11 mpg city and 17 mpg highway. To me, it doesn't make sense to limit the tax credit by pricing if the government wants clean burning vehicles. I would purchase a EV pickup and use it the way I my current truck for work and personally. I haul all my work materials and tools. I also use my truck to transport my watercraft for charters on Lake Erie and to take my wife to see her family in Canada which is a 525 mile trip one way. Without the tax credit it may not be possible for me to afford the EV truck, but it certainly makes it more affordable should the tax credit be available for my wife and I to purchase an EV truck and be more environmentally friendly with a EV truck. I want to drive an environment friendly vehicle and the EV tax credit on a pickup truck would make it possible for my wife and I to purchase one. Sincerely, Ken Neuzil 275 Little Creek Parkway Brooklyn Hts, Ohio 44131 216-375-4426
Patrick	1/4/2023 16:02	If your gonna give credit for an EV, all EV owners should receive the credit.
Jennifer Wilson	1/4/2023 16:31	Greetings, EVs are going to be an important part of the future. Therefore, all EVs should be eligible for the electric vehicle tax credit as this would encourage more people to buy an EV. Thank you for accepting comments. Jennifer Sent from my iPhone
Jennifer Wilson	1/4/2023 16:32	Greetings, EVs are going to be an important part of the future. Therefore, all EVs should be eligible for the electric vehicle tax credit as this would encourage more people to buy an EV. Thank you for accepting comments. Jennifer Sent from my iPhone
neil aquilina	1/4/2023 16:40	All EVs should get the credit, especially for being mass efficient
Nick Spriggs	1/4/2023 18:00	All EV manufactuers based in the USA should be eligible for applicable EV tax credits to US taxpayers.
Ryanasaurus	1/4/2023 19:13	This is pretty severe negligence by the IRS to properly categorize vehicles, but it has the appearance of grift because of which vehicle models it cherry picks for disfavor. Please correct this categorization so that the IRS does not have the appearance of being weaponized by unions against particular companies, capriciously selecting winners and losers.
Jina Provensen	1/4/2023 19:18	Please revisit the qualifications for an incentive/credit so that it will include all fully electric vehicles. Thank you, Jina
tedotoole@sbcglobal.net	1/4/2023 20:25	learned that because of battery-purchase location, or something like that, I will get no credit. I am doing my part and I certainly wish that I could get tax credits to ease my financial burden.
W. Cao	1/4/2023 20:54	Please give tax credit to EVs so people can buy them. Thanks! Wayne
Jared Dubin	1/4/2023 21:09	I was dismayed to see the rules applied to the EV tax credits. I was hoping to buy another electric car but to see Jeeps and other non EVs that have the tiniest of batteries get a credit while a pure electric car doesn't is truly unfathomable. Please change this so that it makes sense and ACTUALLY encourages people to buy electric cars. That's the point of the bill…. Best, Jared Dubin

Name	DateTimeReceived	Body.TextBody
Daniel Hollands	1/4/2023 21:10	All electric models should receive maximum incentives relative to models with a battery pack just added on. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
Scott Forler	1/4/2023 21:24	To Whom it may Concern: The EV tax credit should be applied equally to all new electric vehicles, or removed entirely and let the best vehicle win. Scott FORLER
Bob Feggestad	1/4/2023 22:04	Ford Mach-E needs to be part of this.
Umed Azizov	1/4/2023 23:29	To Whom It May Concern: It is absurd to exclude most popular trims of the most in demand EV car. Climate change is no longer a threat in the future, it is happening now. Please incentivize citizens to procure the safest EV car on the road. Combating climate change is a shared responsibility, please reassess the eligibility. Many thanks, Umed
kamil peña zaiter	1/5/2023 0:13	advantage of this credit, but I was disappointed to find that my vehicle does not meet the qualifications for the credit. The qualifications for the credit seem to be overly restrictive and do not adequately account for the various types of EVs that are available on the market. For example, my EV is a small, two-seat vehicle that is not classified as a "passenger car" or a "light truck," and as such, it is not eligible for the credit. I understand that the IRS has to establish qualifications for these credits in order to prevent fraud and abuse, but I believe that the current qualifications are too rigid and do not take into account the many different types of EVs that are available. I urge the IRS to reconsider the qualifications for the EV tax credit and to make it more inclusive of the various types of EVs that are on the market. This would not only benefit consumers like myself, but it would also encourage more people to make the switch to electric transportation, which would have a positive impact on the environment and on our nation's energy independence. Thank you for considering my concerns. Sincerely, Kamil
tiny_but_tough	1/5/2023 6:29	Dear IRS, Please, please fix this. It is currently illogical and nonsensical. Full EVs deserve the tax credit. Electrifying the nation will never happen unless the IRS gets these things right. It is essential. Thank you, Joel
Robert Gray	1/5/2023 9:17	Outrageous that some bureaucrat at the IRS can corrupt the intent of this legislation. The credit should be graduated according to. TOTAL CARBON FOOTPRINT. All EV's should be included Sincerely , Robert Gray 4416 Nathan Dr. Knoxville, TN. 37938
Michael Cramer	1/5/2023 9:27	Hello! Just emailing to state that every full EV should get this tax credit! I think incentivizing any EV sales at any level is critical to helping America move to EVs and that over time the reduced revenue from these tax credits will be made up for in reduced costs of healthcare due to CO2 emissions. Michael Cramer Irvine, California PGP: A91E1C625D52F6AE5E4211A205715A24A2356D9F
Jason Boland	1/5/2023 10:20	Hello, I'm writing in on my disagreement on which cars are being selected for a credit. In my opinion all totally electric cars should qualify. If the goal is to increase adoption and move people to non gas vehicles why are we limiting the selection? Price and weight shouldn't matter. If the goal is to help the environment and reduce our reliance on fossil fuel make that the goal.
Kimberly	1/5/2023 11:02	suppose to help our country get to energy independence and bring more green jobs to the us and us companies. ALL is made, fully electric vehicles must be changed to be included in the full rebate of $7,500. Anything else would not be right for people and companies that are trying to help move the us to energy independence. Please make this correction. Kimberly S Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
Denise Koenig	1/5/2023 11:02	Andre, If the IRS is going to use my tax dollars to incentivize the purchase of EV's, it should be done with all companies or none. Picking and choosing companies is a poor policy and begs the question of being done for more political divide. In turn, citizens will not care to participate. Enough with this discrimination! Be fair and unbiased and in turn more successful in this endeavor. Thank you, D Greer Koenig -AZ. -- Hae a guid day! D Greer Koenig
bill custer	1/5/2023 11:16	Gentlemen, as a professional environmental engineer (M.S.) I am disappointed that 100% of 100% electric vehicles are not going to have the tax credits. Request you add all of them. William Custer 34 S. Williams Selbyville DE 19975 Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Ed Avalos	1/5/2023 11:43	Qualification should take into account vehicle weight, fully electric vehicles that are lighter should qualify for 100% of the credit, as weight increases, this should be reduced. Vehicle price increases with weight due to larger battery size but this incentivizes the wrong development of EV's. We need efficienct and economical EV's not 8,000-pound electric tanks. Regards, Eduardo Avalos
Phillip Peeler	1/5/2023 11:58	another. Thank you, Phillip Peeler Austin, TX
Peter Clarke	1/5/2023 12:50	Comment on Inflation Reduction Act's qualified cars for the EV incentive. Please revise the act to include the full incentive for all fully electric vehicles, regardless of minor variances in configuration. If the goal is to make it more affordable to transition to EV's made in the USA to transform the economy to a more sustainable future, then to exclude some EV models hampers the achievement of that goal. Thank you. Peter Clarke Sent from my iPhone
Bill Ford	1/5/2023 13:06	If you are serious about promoting change, how could NOT include 3-wheel all electric auto cycles in the rebate program? My wife and I have changed our driving habits to 95% electric using a $20K FUV. We get constant interest and comment about desire but without incentive, change is too slow coming. Please put my tax dollars where my mouth is, and incentivize the change for those that need a little push! Bill Ford Wbford@gmail.com 520-400-6502
Joy Nicholson	1/5/2023 13:16	the vehicle. If someone can spend more on a vehicle or makes more annual salary, it should not disqualify them from receiving the tax credit. Someone making 6 figures in California or New York for example is not the same as in other states. In some cases those people are barely scraping by like others making half as much in another state. If someone wants to put their hard earned money into buying an electric or environmentally friendly car, then they should be rewarded with a tax credit no matter how much the car costs or how much money they make. Isn't the goal of this program to help our environment? Then, shouldn't anyone buying the right type of car benefit from it? Unless, this program is designed to look and sound good but not actually help anyone. My family actually considered buying an EV until we saw that the car we needed to hold 3 kids with car seats and two adults was not covered under this "program". You can do better. Make some changes if you actually want to help people and the environment. Joy Nicholson Orlando, FL
Branden Neal	1/5/2023 14:48	Tax credits need to be applied uniformly and more aggressively to all EVs. Making specific exemptions or setting arbitrary rules for qualifications will not be helpful and only increase the regulatory burden of enforcement. -- Branden W. Neal
Mike Nicoletti	1/5/2023 23:26	Your treatment of the ev tax credit is stupid. Price caps don't work in a market that is already tight with supply. You should either 1. Only allow tax credits to apply to fully electric vehicles, since this is actually the goal of the program which you advertised. Or.. 2. Eliminate these incentives all together because these incentives are only driving up the cost of these vehicles because they are increasing demand when supply clearly can't keep up. Mike +1.858.257.7787

Name	DateTimeReceived	Body.TextBody
Cindy Pappas - Enault	1/5/2023 23:54	Please only give tax credit consideration to cars that really give a long use benefit for battery driving life. Some gas assisted cars are a joke (as far as quality reduction of gas usage) and should be prevented. Significant battery dependence should be required, at minimum 50/50 or above per mile, gas to electric. Thank you, Cynthia Kaye Pappas-Enault 11411 Lime Creek Dr Leander Texas 78641
william mcwatters	1/6/2023 15:41	Extend the tax credit to all electric vehicals regardless of weight. Remove anything that gets less than 50 empg That's my 2 cents Thats worth a million dollars William Campbell McWatters
Robert Jackson	1/7/2023 17:08	capacity. I realize the oil companies need fewer electric cars so I'm sure part of that is they're influence. But if I was GM, VW, and who ever else meets the overweight requirements I'd be a little concerned that the companies that don't qualify are going to advertise that the government has to subsidize inefficient car makers at the expense of efficient ones along with that that their product is inferior and can't sell unless the government supported them? I would like to see GM survive as well as other car makers in the US. But creating an unfair playing field is going backfire on the companies that can use it. And the really really bad thing that could happen is the lighter car manufacturers just become more efficient and the companies you're trying to save can't do it fast enough and go out of business. Currently batteries are the limiting factor on the number of ev cars that can be built. This should promote all car companies to be able to sell all their EV s . Only after enough battery companies can supply excess batteries (years away) will it get down to who's best or who has the best advertising. Thanks for taking my two cents worth sincerely Robert B Jackson
Art Masse	1/11/2023 8:33	INCLUDE ALL BEVs. These metrics are CONTRARY to the law as passed. Arthur Masse Palm City, FL 34990
Neil Chakrabarty	1/11/2023 10:00	Hi Andres Garcia, Please adjust the tax credit for Electric cars so that fully electric cars get the full tax credit and for cars that are not fully electric IE Hy-bred cars please reduce the credit. This make sense for the goal of carbon reduction and pollution reduction and human health with regard to pollution. It is important that the IRS manage Tax incentives for the three goals above to accurately implemented to produce the most benefit. Thank you Neil Chakrabarty
Vlad Tchompalov	1/3/2023 20:49	Please increase the qualification purchase limit for EV ownership. My family is in a position to purchase a second electric vehicle. However, many EVs do not qualify for the federal tax incentive, some only buy a small margin. Please raise or remove the price requirements for these EV incentives. I would like to purchase an EV but at this moment, I will choose to wait because none of the EVs that make my needs qualify for the rebate. Thank you for your consideration, -Vlad Tchompalov
Cheng Lo	1/3/2023 21:56	Let the people decide and use the tax rebate on any pure EV. I agree about parts being made in USA but disagree with price caps. Please take my opinion into consideration. Thank you.
Dr. Martin	1/3/2023 22:57	To whom this may concern, I found it extremely troubling the 55,000 cap on the EV tax rebates. We need to be promoting our these larger battery capacity vehicles. Seeing some of the lower end performing vehicles like Jeep with extremely limited EV battery capacity was just ridiculous. Better guidelines for this tax rebate need to be implemented to promote growth in energy efficient vehicles. Sincerely,
lukeland7@yahoo.com	1/4/2023 10:13	Full EV cars should get a full discount, no matter how expensive the car is. Luke
Paul Kummerle	1/4/2023 10:55	To strongly be considered: $60,000 threshold for $7,500 rebate/incentive for new EV's
Lynsey Lampkins	1/4/2023 11:11	progress, it should reflect the current economic climate as well; by allowing a higher allowance for performance cars with the highest battery potential and consequent cost.

Name	DateTimeReceived	Body.TextBody
Joe Powell	1/4/2023 20:20	Why cannot we get a rebate for the higher priced EVs? Is not an electric car an electric car? Do not you (govt) want to make friends with the wealthier citizens also? It is akin to wealth-discrimination. Is being wealthy bad? Come on…… Sent from my iPad
SRIRAM KRISHNAMURTHY	1/20/2023 1:36	Greetings, I hope all is well. I'm writing this with regards to the recent IRA Act passed by our honorable president Joe Biden. It does not provide the 7500$ tax credit for EV vehicles purchased in 2022 after the passage of the IRA act but would otherwise be qualified from January 1st 2023. This is due to 200,000 limit reached by certain manufacturers like GM. The buyers of Chevy Bolt EUV in 2022 are not EV tax credit qualified. But buyers are qualified if they bought the same vehicle in 2023, since the 200,000 cap was removed from January 1st 2023 and not immediately after the passing of the IRA act. So buyer's like me who purchased the qualifying EV after the passing of the IRA are losing out the 7500$ EV tax credit. So I feel it's not fair to every tax payers like me: So I kindly request you to make the removal of 200,000 cap limit effective immediately after the passage of the act in 2022 and not from January 1st 2023. Also the law should be made effective immediately after the passage and not from January 1st 2023. Please let me know if you have any questions regarding my request. Thanks,
L.P. Cora	1/3/2023 21:46	It is absolutely outrageous that Telsa EVs are not included in the Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42 This should be amended immediately!
Ian Hague	1/3/2023 23:14	If the purpose of tax incentives under the IRA is to promote the adoption of electric vehicles, disqualifying cars produced by the company with a 60% market share in EVs is pretty misguided.-- Ian Hague Firebird Management LLC +1-917-660-3530
random.citizen@tutanota.com	1/4/2023 2:05	Please ensure that the Cybertruck will qualify for the EV Tax Credit.
Trace Windham	1/4/2023 9:52	The outward appearance of extreme corruption with regards to the EV Tax Credit has been caused by your lack of transparency around how you classify cars that qualify for one or the other categories of cars that qualify for the tax credit. Please rectify this as soon as possible. Our tax money should incentivise all clean energy vehicles made in the USA. This tweet makes the IRS look extremely corrupt... https://twitter.com/farzyness/status/1609646745188802563 Thank You -- Trace Windham
Jason Mathers	1/4/2023 14:23	Model 3 among others on the EV tax credit list? What is that actual point of this? Please provide some explanation otherwise it really does seem like there is some politically motivated reason. Which come on, do we really need more politicization of regulatory agencies? I thought you guys were supposed to be better than Trump. I think it's obvious that there are some inconsistencies in your new EV tax credit list. What sense does it make to not incentivize the best EV options on the market? Especially the ones best positioned to actually be affordable. This is a stupid policy.
Brandon Billings	1/4/2023 14:28	My perspective is to put political theater should aside and Telsa should qualify for tax breaks.
George Kasimos	1/4/2023 20:28	Elon musk. I vote, I donate to political parties and everyone needs to be treated fairly for these tax credits George Kasimos, Realtor / Broker George Kasimos Real Estate, LLC 908-868-0122 Please excuse errors, typed on a small keyboard
Paul Monahan	1/5/2023 7:09	It does not make any sense for the model why to not get the $7500 Sent from my iPhone
Lawrence Rhodes	1/20/2023 14:02	It seems that the decision to classify the 5 seat Y as a passenger car is arbitrary. Seems the capacity and shape should be the determining factor. There is a $3,000 difference in price. Since I only have 3 children I don't need 7 seats. I'd like to save some money. Please fix this problem. Thanks. Lawrence Rhodes

Name	DateTimeReceived	Body.TextBody
Chad Huber	1/4/2023 0:13	Hello- This is to provide a comment regarding the IRS' plan for EV tax credits. As I understand the current program, which determines the price threshold by weight class, it disincentivizes efficient vehicles. That is because vehicles that are heavy + expensive qualify whereas vehicles that are light + expensive, do not. This does not provide the right incentive structure. Rather, I believe the class should be derived from the EPA's classification, not from the weight of the vehicle. Therefore all vehicles in the same class — not just heavy vehicles — can qualify. Regards, Chad — Chad Huber St. Louis, Missouri
Fabrizio Morbini	1/10/2023 14:53	Hi, please fix the use of weight as a definition factor to cut incentives for lighter BEV vehicles. Please encourage the development of mass-efficient vehicles instead of penalizing them. thank you.
Mark Wood	1/11/2023 20:21	Dear Mr. Garcia Please re-evaluate the way you're treating the different automobile models based upon weight. It should be based more on efficiency instead of number of seats.
Olubusola DaSilva	1/3/2023 18:49	To Whom it may concern, Hello, In my opinion, the Electric Vehicle Tax Rebate should also retroactively apply to first purchased new or used EVs after a manufacturer exceeded the previous limit (with proof of continued ownership). There are hundreds of thousands of Americans who have aligned their purchasing to the objective of reducing harmful emissions, as small as the contribution may be. I would hope those contributions of citizens can be recognized.
Joe Harper	1/3/2023 20:12	Andres Garcia Internal Revenue Service Room 6526 1111 Constitution Avenue NW Washington, DC 20224 Andres, It has come to my attention that the IRS has created a non standardized set of rules to determine what is or is not qualifying for EV credits that unfairly penalizes vehicles from certina manufacturers based in the USA. These rules serve to create an unfair advantage for certain manufacturers and an unburden on others. I feel that if you cannot create a fair system with standardized requirements for number of passengers, interior volume, EPA estimated range, price to the consumer including all add-ons and dealer add-ons like "market Adjustment fees" then it is in the interest of the American people and all tax payers that will pay for these incentives to do away with these incentives and allow all players to compete on an even playing field without involving tax payer subsidies to enable certain, more favored vendors to gain advantages based on nothing more than preference of the IRS or current administration. America is built on the back of individuals and companies having a guarantee of equal opportunity. Not equal outcomes. We, as a country do not need to decide through preferences of a few who the winners should be. We should instead create an environment where all players can compete on an even playing field and allow the free market to decide the winner. Please consider either eliminating the the EV tax credit or instead publishing clear and fair guidelines as to what vehicles will qualify instead of granting "qualified status" to vehicles on a basis that is unknown to tax payers and clearly unequal across manufacturers.
Michelle La Velle	1/3/2023 21:07	Hello!! Calling for Fair car tax credits for ALL cars!!! EV deserves it just as much as regular cars. Elon has been doing so much to help humanity, one step at a time! Please consider helping change the future and let it become more eco friendly by helping! Think of what people can do with this money to help the environment!! Sincerely, Michelle Beth La Velle
TJ Murray	1/3/2023 21:23	Please allow the Toyota RAV4 Primes and other PHEVs to be given tax credits. They are way better for the environment than regular gas cars and not everyone has the ability to go fully electric. Thanks, TJ
Frank Graffagnino	1/3/2023 21:54	vehicle is better for the environment, that is what the government should be incentivizing. The fewer emissions, the more tax benefit should be received. Please reevaluate your criteria.
Jared Overton	1/3/2023 22:13	EV tax credit should be based more on the cars qualification as an electric vehicle and less on the price of the vehicle than it presently does. This would allow the government to be less involved in which companies benefit (choosing winners and loosers) except to the extent they have invested in electrification. Investment in electrification is the spirit of the funding.

Name	DateTimeReceived	Body.TextBody
Nik Mills	1/3/2023 22:27	Dear Mr. Andres Garcia Leon, I would be vastly more likely to afford an electric vehicle if a generous tax credit were in place. Please make it so. Thank you,
Patrick Murphy	1/3/2023 22:37	To whom it may concern: Tax credits should be based on the actual carbon savings of the vehicle (e.g. mpge) or a similar objective metric that filters for value and therefore good use of tax payer dollars. Doing the most good with money spent would make the most sense, seeing that we could alternatively bring clean water and sanitation to everyone on the planet for the same spend. Thank you,
Scottie Petrovski	1/3/2023 22:42	In regards to tax credits for plug in electric vehicles I believe it’s essential to increase the credit in order to accelerate the necessary transition into a new resource for our personal commuting.
Kelly Vanee	1/3/2023 23:10	Why does the EV tax credit penalize weight efficient vehicles instead of assigning credits based on passenger and cargo capacity?
Mitchell Wyle	1/3/2023 23:52	Please do give incentives to Washington citizens. Our power comes from the Columbia river.
Michael Schuette	1/4/2023 0:09	simultaneously rewarding vehicles that mostly run on gasoline. There are many ways to improve the tax credit, but one way would be to set the qualifications relative to the miles of fully electric range instead of weight or ground clearance or other less important metric. I also believe the credit should phase based on price instead of having a hard cap. Any electric vehicles with >200 miles of electric range and a purchase price less than $55,000 gets the full $7,500 credit. Any electric vehicles with >200 miles of electric range and a purchase price less than $65,000 gets a $5,625 credit. Any electric vehicles with >200 miles of electric range and a purchase price less than $75,000 gets a $3,750 credit. Any electric vehicles with >200 miles of electric range and a purchase price less than $85,000 gets a $1,875 credit. Thank you for your careful consideration Michael Schuette
Daniel LeBlanc	1/4/2023 0:16	I will keep it simple. 1st I believe the tax credit should only cover battery-only vehicles. 2nd That vehicles should be covered as the base model and not be subject to upgrades adding to the value of the vehicle. For Example, if you order a truck but you need more battery range, you shouldn't not get the credit because companies need to charge more for the extra batteries. I hope this helps Daniel LeBlanc
Walter H. Rose	1/4/2023 1:37	I don’t support EV tax credits, but now that it’s clear EV tax credits are going to happen, I would like to see the IRS be as open and transparent about the issue as possible. Please provide detailed information on EV tax credits so I can make up my own mind based on the best available information. I will provide an informed comment after you have shared. Respectfully, Walter H Rose Sent from Mail<https://go.microsoft.com/fwlink/?LinkId=550986> for Windows
Joe McGrael	1/4/2023 1:47	Tax credits should be based off if the vehicle is electric, is it built in the US. Those should be the only requirements. Incentive for not using gasoline, and tax payer money solely supporting US manufacturing jobs.
Jose Flores	1/4/2023 2:07	I would like to comment on your tax credit that will apply to electric vehicles. Instead of the current qualifications, I would like the Tax Credit to apply to electric vehicles that provide a decent amount of range due to a full charge or the eMPG of a vehicle. There’s no point to give it to vehicles that have an average eMPG of under 50. We should incentivize vehicles that provide at minimum 50 eMPG regardless of a vehicles cost point and are highly efficient. Thank you, Jose Flores
Lauren Brillante	1/4/2023 2:10	I just want to say that more and more Americans are being pushed into poverty. The Oligarchs ruling the U.S. don't want us to have cars at all. If we try to make it work to buy a car, THAT CAR should have EV credit equal to the degree to which it mitigates climate harm, period So whatever it is, the amount of credit should be given to the degree the vehicle mitigates climate harm. This should encourage innovation and encourage the public to make the best choices. Sincerely, Lauren Brillante -- Lauren Brillante Accountant/Small Business Consultant (303) 586-1577

Name	DateTimeReceived	Body.TextBody
Zandrea Harlin	1/4/2023 2:16	Hello, Thank you for the opportunity to provide feedback on the ev tax credit rules. I'm am overall excited and supportive of the ev tax credit, but have concerns about those of us who spent a long time on waitlists to get our vehicle and are now ineligible for a tax credit. When I placed my reservation in Dec of 2021 for a volkswagen id.4 the purchase would have qualified under the old rules. When the new law passed I could not get a dealer to sign a binding agreement until the car was in the US. The car was delivered in October 2022. Given the long wait times for cars and the lack of clarity on the rules it seems like it would make sense to allow people who would have qualified under the previous tax credit to be able to take it through 2022. I planned my purchase based on getting the tax credit and now it feels like I am being negatively impacted when I didn't have access to the information at the time of purchase to ensure my car qualified. Take Care, Zandrea Harlin
Matt Baldwin	1/4/2023 6:18	Allow anyone that purchases a vehicle that is 100% electric, regardless of the cost of the vehicle, to receive a $7500 tax credit. This will incentivize everyone. I would also cap the number of vehicles per year to one. In addition, I would offer a $500 tax credit to anyone that installs a charging station in their home OR business. This will reduce the footprint of public charging stations and overall costs to the federal govt. Lastly, take 10% of all revenues collected from states that impose "highway impact" fees and use to build SMR reactors to increase our power grid. [cid:image996754.png@FA080C1F.FC7286DA] Matt Baldwin Partner matt.baldwin@symphona.us<mailto:matt.baldwin@symphona.us> 770-771-5351<tel:770-771-5351> symphona.us<https://www.symphona.us/> [linkedin]<https://www.linkedin.com/company/symphonallp/> [Instagram]<https://www.instagram.com/symphonallp?igshid=YmMyMTA2M2Y=> [Facebook]<https://www.facebook.com/wearesymphona> Atlanta<https://www.symphona.us/locations/atlanta/> Dublin<https://www.symphona.us/locations/dublin/> Marietta<https://www.symphona.us/locations/marietta/> Savannah<https://www.symphona.us/locations/savannah/> Watch the Symphona video here!<https://youtu.be/bKo15q9OLhc> _____ *****Internet Email Confidentiality Disclaimer***** This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this
Ken	1/4/2023 7:15	Please allow $10,000+ tax credit for EVs from companies that are in the renewable energy business. Thank you.
Freek Monsuur	1/4/2023 8:17	To maximize the impact on co2 emissions, the electric vehicle subsidy should simply be $100 per installed kWh.
Eric	1/4/2023 8:24	Hi! We need common sense rules for application of EV credits. Most PHEVs should not qualify for the whole credit. Possibly half credit if they have batteries less than 20 kWh and full credit if larger than that. Best Eric Rupe
Candece	1/4/2023 8:55	The government should issue a calculator to estimate if we are get the tax incentives on electric cars. Our window stickers should reflect information on what we are saving in gas or money. We are lost and sales people will say anything to sell a car.
Bret Morgan	1/4/2023 9:28	To Whom It May Concern: The new IRS EV tax credits should be administered differently: it should be point-of-sale and only based on the car's efficiency (e.g., > 100eMPG) rather than the very confusing system that's been proposed. Consumers (and dealers) need simplicity in order to maximize adoption and the impact of this new law. Very excited for the manufacturing and adoption of high quality EVs in the U.S. Thank you, Bret Morgan
kevin dicken	1/4/2023 10:07	There should be simple standards for cars to be considered EVs. Something like, a range requirement (must travel 100 miles on electric) to be considered EV. The public hates to see political back washing were one car gets 25 miles on electric and is considered eV and another car gets well over 100 and is not. Simple standard definitions win the day! Sent from my iPhone
Quinn Bakken	1/4/2023 11:23	Hello IRS, I would support this credit getting expanded to more vehicles. We should be encouraging people to go towards electric vehicles, not just encouraging more companies to make electric vehicles. The current stance seems to be more based on the latter. If the best electric vehicles are ones that have been in the market for a long time or are selling lots of units, you should continue incentivizing consumers to opt for those models of EVs also. It should be about doing what's best for the planet. I understand the part about only giving it to car manufacured in the USA, as incentivizing domestic industry is important. But a smaller credit should still be given for EVs that come from abroad. Thanks for asking for consumer input, Quinn

Name	DateTimeReceived	Body.TextBody
Eric Luebehusen	1/4/2023 12:05	Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV. In closing, I think a phase-out should accompany a phase-in. I think that is fair to all sides. Thank you for your time, Eric Luebehusen
Eric Luebehusen	1/4/2023 12:05	Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV. In closing, I think a phase-out should accompany a phase-in. I think that is fair to all sides. Thank you for your time, Eric Luebehusen
Eric Luebehusen	1/4/2023 12:24	Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV. In closing, I think a phase-out should accompany a phase-in. I think that is fair to all sides. Thank you for your time, Eric Luebehusen

Name	DateTimeReceived	Body.TextBody
Eric Luebehusen	1/4/2023 12:24	Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV. In closing, I think a phase-out should accompany a phase-in. I think that is fair to all sides. Thank you for your time, Eric Luebehusen
DASTRIKE351	1/4/2023 12:30	Give credit to EV car according to the lenght of the car warranty. Exemple. 800$ by year/total miles of warranty, with a max of 10 year or 250 000 miles. This will push better products for consumers, better protection.
Tyler Matthew Harris	1/4/2023 15:15	Electric vehicles should not be taxed until they are 50% of all vehicles on the road. They should not pay taxes to charge the vehicles or be required to pay a registration fee. Any fees incurred from their state should be able to be written off. It is incredibly important to incentivize the production and adoption of these vehicles. Especially those that are capable of self driving as it will significantly reduce long statistics of traffic fatalities.
Chris Wild	1/4/2023 15:31	Please just simplify by allowing sellers to reduce the price on all new EV purchases at the time of sale. Dealerships can consolidate and submit reimbursement requests monthly. No restrictions on high earners. Chris
Collin Pearsall	1/4/2023 17:17	Please make EV tax credits proportionate to electric range or overall MPGe instead of giving a full $7500 credit to the Jeep Wrangler 4xe with only 21 miles of electric range. Thanks. Collin Pearsall
Joe Kane	1/4/2023 21:29	If the point is to transition to a sustainable future, please don't include any cars or trucks that can't get over 200 miles on battery. Thank you, Joe Kane
Billy Arthur	1/4/2023 22:20	Hello, Thank you for allowing the general public to comment on this matter. Also thank you for allowing the tax incentive to occur as our country is in dire need of going green and this will help convince More buyers. With that said, I believe we need to keep the incentives for only those companies that are making vehicles in America. Also, the tax break should be taken off the point of sale effective immediately instead of starting in 2024. What’s the harm in doing it now as opposed to next year. In fact, it will only help entice more buyers to go green sooner rather than later plus help offset some of the cost for riding interest rates.
Mark Lalumondier	1/4/2023 23:21	I believe the new credit rules should be phased in at a slower pace to allow car manufacturers to move their manufacturing to the US. The current credit rules don't apply to most EVs, hurting the EV adoption rate. One of the main reasons for the rebate. I myself was planning to purchase an EV but opted for an ICE vehicle because of the rebate disqualification. I agree, give the rebate to US made vehicles, but give them a few years to comply. I think this quick action will cause more harm to the EV adaptation than help it. Thanks, Mark L

Name	DateTimeReceived	Body.TextBody
Paul Wanamaker	1/5/2023 6:27	The EV tax incentive should be structured to minimize air pollution and Co2 emissions. Incentivizing heavy vehicles is counterproductive. The vehicle battery capacity (Kwh) has a high correlation to the aforementioned goals and therefore should be a primary factor in determining the tax credit. Larger vehicles will necessarily have a larger battery. Either of the parameters listed below for determining $80,000 vehicle qualification for the tax credit would be more effective than vehicle weight. 1. Any vehicle with a Battery Capacity over 60 kwh. (threshold for realistic road trips) 2. Any vehicle with passenger cabin + trunk + bed volume > X (incentives useful payload) Sincerely, Paul Wanamaker [https://s-install.avcdn.net/ipm/preview/icons/icon-envelope-tick-round-orange-animated-no-repeat-v1.gif]<https://www.avast.com/sig-email?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient> Virus-free.www.avast.com<https://www.avast.com/sig-email?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient>
Rob Lee	1/5/2023 10:08	In regards to the EV incentives in the recently passed IRA, using "minimum weight" to define a class of car incentivises inefficiency and higher carbon emissions and penalizes innovation and efficiency, ultimately decreasing the competitiveness of the US car industry. These two effects are the opposites of what the IRA act intended. Therefore, the minimum weight limit and any other anti-efficiency, anti-competitive conditions should be removed from the requirements. Secondly, the PHEV and a BEV are in a completely different class of vehicles, and studies have shown PHEV are not being used predominantly in their short-range EV capable role. Therefore, in order to incentivize greater efficiency and innovation, stricter efficiency limits should be applied to these vehicles compared to BEVs. Thanks,
Gale Morrison	1/5/2023 11:26	The IRS needs to incentivize the highest range on a charge vehicles, and disincentivize heavier, more dangerous vehicles. Currently the EV credits do the opposite. Please fix this. Gale Morrison 215.317.6188 mobile galebmorrison@gmail.com<mailto:galebmorrison@gmail.com> LinkedIn Profile<https://www.linkedin.com/in/galebmorrison/>
Scott Lechowicz	1/5/2023 11:34	I am writing in regards to the changes made to the $7,500 electric vehicle tax credit made in the Inflation Reduction Act. Specifically, the restrictions contained within regarding which vehicles qualify. Simply put, the changes make it less likely for me to purchase an electric vehicle, which is the stated purpose of the tax credit. My family is in the market for an EV and we were counting on the tax credit to help make the purchase more manageable. We researched which EV's were the highest rated for safety and efficiency. We narrowed our choice down to two vehicles: Hyundai Ioniq 5, Kia EV6. But when I went to purchase one of these vehicles, I was told that they do not qualify under the new rules. So my choices are to choose from the small list of qualifying EVs and get an EV that is less highly rated or doesn't fit my family's needs. This is simply absurd. The restrictions in the IRA should be phased in over a period of time so that car manufacturers and consumers can have time to comply and adjust. Thank you for your consideration. Scott T. Lechowicz
Mark James	1/5/2023 20:36	You should really consider basing the EV tax credit on an electric vehicle with a minimum all electric range of 100 miles. Sent from my T-Mobile 5G Device
Francois Parent	1/7/2023 10:33	The solution is not to include more expensive EVs into the program, the solution is to reduce the qualifying price down to ~$50 000 across the board. At the point of development that EVs have now reached, there is zero reason to be subsidizing the purchase of a vehicle that costs more than the annual salary of most Americans. What we need to now encourage is the production of affordable EVs. Continuing to offer these large incentives for these really expensive models is just encourage manufacturers to build for the minority of well off folks. Francois Parent

Name	DateTimeReceived	Body.TextBody
gianelpibe	2/16/2023 9:40	Good morning, I wanted to show my disappointment of how the tax credit for EVs manufactured outside of the US is. It's crazy that if I placed an order in Aug 2023 for a new car and didn't get shipped to me until September to December doesn't not qualify for the tax credit. The new tax credit didn't take into effect until Jan 1, 2023. It would make more sense if all the cars that were purchased or even reserved prior to the date of 1 Jan 2023 (new tax credit starts) are included in the old tax credit. This is simple outrageous that they would not include the tax break. How are the taxes benefiting the US consumer? This seems more of a punishment for consumers when US manufacturers are not even ready to provide competitive EVs on the market. If I want to purchase an American EV right now, it's months/years before I can get one. I hope there will be a consideration on this. V/R
Brian S	1/4/2023 11:17	We should use EPA vehicle category definitions, not different ones.
Brian S	1/4/2023 11:18	I left off my name: David Shuck Escondido, CA On Wed, Jan 4, 2023 at 8:17 AM Brian S <sbrian30s@gmail.com<mailto:sbrian30s@gmail.com>> wrote: We should use EPA vehicle category definitions, not different ones.
B D	1/4/2023 17:59	Dear Mr. Andres Garcia, I am writing to request that the vehicle type used for the IRS guidelines for the EV tax credit as part of the Inflation Reduction Act be based on the already established vehicle types identified by the US Department of Energy. These vehicle types are listed on the FuelEconomy.gov - The official U.S. government source for fuel economy information.<http://www.fueleconomy.gov> web site. The departure from this classification currently in the IRS guidelines is very misleading to the public. Some vehicles are listed in two categories dependent on vehicle options. Thank you, Bill DeBusk <http://www.fueleconomy.gov> FuelEconomy.gov - The official U.S. government source for fuel economy i... EPA gas mileage, safety, air pollution, and greenhouse gas estimates for new and used cars and trucks.
John Tor	1/5/2023 13:09	Hi There, In regards to this topic, the Internal Revenue Service should use established guidelines already provided by the Environmental Protection Agency. The EPA already classifies and certifies what vehicles can be driven on United States roads. For the IRS to create their own interpretation is onerous and completely unnecessary. The IRS should respect and observe the EPA determinations. Thank you. John Tor Los Angeles, CA 213-880-7354
Michelle Ramirez	1/6/2023 17:57	Dear Andres Garcia, Thank you for your efforts in the push toward green energy. Please understand that until the State of California Government, with the behemoth economy we all recognize as consistently being in the global top 5 reviews its internal document processing procedures, gets into alignment with the Federal standards and allows even government employees to enroll in long existing tax programs, no amount of tax benefits or regulatory amendments will reduce burdens on the economy, the workforce, or the environment. The attached PDF is an example of how both the California EPA and the California Department of Human Resources disregarded the importance of enrollment as something as basic as Health Reimbursement Accounts. Of special note is that CalHR did not respond directly to me regarding the inquiry depicted and allowed the Office of Environmental Health Hazard Assessment under the California EPA to punish me for bringing up the issue while I was in the middle of repairing and updating my home - they went so far as to block me from installing an electric vehicle charging station as discussed with my electrician at the time and request I quit my job there as an Environmental Scientist. At a recent doctor appointment, my Neurologist could not even comprehend why I don't even want to drive anymore. Yet, it makes sense if I am forced to own a gas guzzling vehicle. Sincerely, Michelle Ramirez Owner
Practical Civil Guy	1/10/2023 14:55	Please use the epa definition of vehicle classification for the ev tax credits. This gives the industry familiar guidance and an equal playing field to qualify for the tax credit. Thanks, -LF

Name	DateTimeReceived	Body.TextBody
Murphy, Patrick	1/11/2023 17:24	The way the IRS classifies vehicles is not consistent with the EPA and is very confusing for me, the avergae consumer. And it gives tax credits to vehicles that still pollute that are not BEV. As an American concerns about the earth I believe all BEV should qualfy for the tax credit and PHEV should not. Your list below makes ZERO sense. Please amend the cars eligible and make congruent with what the EPA classifies a vehicle as. Thank you- [cid:image001.png@01D925C8.57950090] Patrick Murphy National Structural Glazing Manager patrick.murphy@momentive.com<mailto:patrick.murphy@momentive.com> 805-450-3579 mobile [cid:image002.jpg@01D925C8.57950090]<https://www.siliconeforbuilding.com/Product-Categories/Structural-Glazing.aspx> GE Silicones, a MOMENTIVE Business 13620 Reese Boulevard, Suite 310 Huntersville, NC 28078 www.gesilicones.com This message, including attached files, is confidential and intended for the addressees. It may contain information that is proprietary, privileged or exempt for disclosure under applicable law. Any unauthorized use and dissemination of the information or copying of this message is strictly prohibited. Any views, opinions or conclusions expressed in this message are those of the individual sender and do not necessarily reflect the views of
squishmallow team	1/3/2023 21:37	Hello, If the US GOV is going to give tax credit for EV's, the credit should be based upon how effective said EV is. We seem to have a generally accurate "miles per gallon" from the EPA that gives a clear rating of how good an EV actually is. Those that demonstrate demonstratively better impact on the environment should be the vehicles that get the most discount. THanks Nathan Sutorius
Tommy Liu	1/4/2023 18:51	I believe that only cars with at least 123 miles of electric range should qualify to get the full $7,500 EV Tax Credit; 123 miles would cover 3x the average 41 miles a day of commute time thank you for listening -- Tommy PS here is the reference for the 41 miles Since 1980, the average American commute time has increased by 27% (From 21.7 minutes to 27.6 minutes). The average American commutes 41 miles a day to and from work.Aug 9, 2022 https://www.zippia.com/advice/average-commute-time-statistics/#:~:text=Since%201980%2C%20the%20average%20American,day%20to%20and%20from%20work.
Peter Rhodes	1/4/2023 22:57	To whom it may concern: I believe that EV tax credits should go to cars on a simple switch. If the vehicle is fully or partially electric and can drive over 150 miles on a single charge they should get the full dollar benefit of an electric car. If the vehicle is fully or partially electric and can drive less than 150 miles on a full charge then they should get half of the full dollar benefit. If at any point, the vehicle commonly requires an internal combustion engine to complete its travel due to insufficient battery capacity. Then the vehicle should not receive any of the tax credit for electric cars. If there is a separate tax credit you want to have someone bring to the floor they can legislate that separately. Thank you. Sent from my iPhone
Thaddeus Ryan Komorowski	1/14/2023 16:17	To whom it may concern I believe, if the American Government is going to offer a tax credit . The vehicles that get a better EPA range/miles per gallon should be on that list of vehicles that receive that credit. Instead of using some mass efficiency scale to determine the ability to get the tax credit. -- Thaddeus Ryan Komorowski trk97a@gmail.com<http://trk97a@yahoo.com/trk97a@gmail.com> (325) 280-5506 www.trk97a.com<http://www.trk97a.com> - website portfolio

Name	DateTimeReceived	Body.TextBody
Cyrus Esmaeili	1/5/2023 16:55	American citizen: USA Tax credits for EVs should only apply to EVs made in the USA. Or scaled by percent made in USA. No number sold should remove USA made EV from credit eligibility. Non-USA made should have limit, if not 0. MPG/ MPEe should have a minimum for credit eligibility (~60-70 maybe) Luxury EVs shouldn't be included for credit. $150k car plus maybe Credit eligibility should be Salary capped for people who earn more than most… $200k or something thank you for considering , Cyrus esmaeili
Susan Lemke	1/3/2023 19:57	Dear IRS: Perhaps you could develop a sliding scale of tax incentives, that reward the buyer when they select a vehicle with more Earth friendly outcomes. Manufacturers would be encouraged to persist with upgrades, when their model is awarded a higher tax incentive. Thank you for considering adjustments to the method. Sincerely, Susan Lemke 10303 Newport Ave Austin, TX 78753
Tracy Nursall	1/4/2023 14:47	If its entirely electric it gets the benefit of the tax credit. TO give a tax credit to a vehicle that also uses gas ...they should get less of a tax credit. Slide the scale based on how well it performs (per cent of time run as an ev) vs other fuels. thanks, Tracy Nursall
Chris Schierer	1/4/2023 22:41	Please update the electric vehicle tax credit so that a larger benefit is provided to the purchase of vehicles with higher electric driving range and/or higher efficiency. For example, consider making the benefit proportional to the MPGe of the vehicle as measured over a 300 mile distance, or some other -long range- standard. Vehicles with very short electric ranges and inefficient ICE engine should not get as much benefit as vehicles with longer ranges and higher overall efficiency. Thank you. Concerned taxpayer, - Chris Schierer
Bob Greely	1/5/2023 13:56	were put in, and it makes sense. The government is trying to push auto makers into building cheaper EVs, so that not just the well to do can afford them. But instead of having hard numbers for the credit it should be a spectrum. I am buying a Ford Lightning, for just over $88,000.00. To me it seems like there should be a low end price where you get the full tax credit and then as the price increases the credit should decrease. For example: $80,000.00 = $7500.00 credit $85,000.00 = $5500.00 credit $90,000.00 = $3500.00 credit Another issue I have is I reserved and ordered my truck last year. I ordered last year with the understanding I would get the tax credit. But now I will not because of the $80,000.00 limit. I know there were some dates that if you ordered before the date you still got the last years rules, but Ford did not let me order until a week after those dates were announced. Because EVs need early adopters to make the whole thing work I think we should be rewarded for ordering early and not penalized. Thank you, Bob Greely 801 230 8105
Owen Tinkler	1/3/2023 18:11	This really should only be going to buyers of 100% electric powered vehicles. It will not incentivize the traditional auto manufacturers to invest in EVs ...at all! It's a darned joke & reeks of politics, big oil & UAW. Owen Tinker
Jamie Pehling	1/3/2023 18:55	I oppose the use of any so-called electric vehicle incentives for any vehicle that burns fossil fuel, such as gasoline powered or natural gas powered cars. Electric vehicle incentives should be reserved strictly for pure electric vehicles.

Name	DateTimeReceived	Body.TextBody
Chansler Poole	1/3/2023 19:40	Hi there, I think fully electric cars should be eligible for the EV tax credit, which I think would better align incentives for the environment. Thank you, Chansler Chansler Poole m: 724.433.6803 e: chanslerpoole@gmail.com<mailto:chanslerpoole@gmail.com> in: linkedin.com/in/chanslerpoole/<https://www.linkedin.com/in/chanslerpoole/>
Louis Ferreira III	1/3/2023 19:43	The way you have structured the tax credit defeats the purpose. No vehicle getting under 100empg should be eligible, and there should also be a requirement of at least 200 electric miles to qualify. If you can't require at least that and do away with all the silly categories and confusion, you shouldn't offer the credit at all. The only limitation that might be reasonable is excluding vehicles over 100k. Louis Ferreira Deerfield Beach, FL 33441
Larry Tipton	1/3/2023 19:52	If a vehicle uses any fuel other then electricity, it should not qualify for any EV tax credit. Larry Tipton (641) 844-3676 Get Outlook for iOS<https://aka.ms/o0ukef>
Gordon MacMaster	1/3/2023 19:55	Hello, My name is Gordon MacMaster. As a 25 year who has hope for the future of our planet and will soon be in the market for a new car I strongly disagree with the current guidance to give tax credit to vehicles that are not completely electric. Federal funding should go to fully electric vehicles and charging infrastructure. I hope guidance is amended to address this. Best,
Michael Sena	1/3/2023 19:59	Any car that consumes fossil fuels should not be granted the tax benefit. All fully electric cars should get the credit regardless of price.
tom dickson	1/3/2023 19:59	Hello The credit structure does not give all American made vehicles a fair shake. It is very difficult to categorize modern vehicles into categories. Innovation has taken place. Old ideas were not a constraint. These old ideas should not hinder the transition to cleaner, sustainable energy. I believe the $7,500.00 ev tax credit should be given out to all ev makes and models produced in America. Americans will decide witch of those vehicles is the best value. Americans will decide what bells and whistles are the best value. Thank you Thomas Dickson Sent from my iPhone
Kristine N	1/3/2023 20:00	To whom it may concern, EV should get TAX CREDIT of $7500. It’s not fair that we are saving the world (environment) and not get credits. Instead of those ICE is doing nothing but ruin and kill the climate. Sincerely, Kristine N. Sent from my iPhone
Melissa Facciol	1/3/2023 20:01	I don’t feel that any vehicle that is gas powered should get any EV tax credit or benefit. The whole point of an ELECTRIC VEHICLE credit is for ELECTRIC VEHICLES. Gas powered vehicles with little batteries to help with gas consumption are not electric vehicles. Completely electric cars that are not eligible for the credit while gas powered vehicles with little batteries to help with their mileage are is a joke. Not only is this unacceptable but it is a clear misuse of “power”. All fully electric vehicle should ONLY be eligible for the ELECTRIC VEHICLE credit. Your credibility is non existent. Melissa Facciol
Monica MB	1/3/2023 20:01	This is absolutely ridiculous. This should be for electric only cars. This why our government is a joke.

Name	DateTimeReceived	Body.TextBody
Chad Nelson	1/3/2023 20:01	EV tax credit unfairly favors vehicles that use fossil fuels. Primary motivation for the credit is to reduce carbon emissions and yet many EVs don't qualify. Please revise to focus on EVs specifically. We city-dwellers want cleaner air and cleaner skies! Regards, Chad Nelson chadnelson77@hotmail.com
Melissa Engler	1/3/2023 20:01	The IRS needs to give EV tax credit to the car companies that have engineered cars that do NOT use fossil fuels! It is ridiculous to do otherwise1 We need to take care of companies that are trying to make our lives better and doing their part to be more environmentally friendly! We need to encourage car companies to put the time and energy into making our world better. Please reconsider this tax credit! it will ultimately be better for the consumers and the car makers. Kind Regards, Melissa Engler
Mike robertson	1/3/2023 20:05	It is completely silly to give the tax credit to any vehicle with an internal combustion engine. Should be for Battery Electric Vehicles only. Thank you. Mike Robertson 604.837.0473 ☺
Brian Dowd	1/3/2023 20:09	All EV's made in America need to be included in the full credit. Anything that is not a full EV should be excluded.
Erik	1/3/2023 20:13	I would like whom ever decided what cars should get a tax rebate to redecide. I bought my fully electric car to ensure the future be pollution and smog free in my county (USA). To give benefits to some low emissions cars and some fully electric cars and not all fully electric cars is such a slap in the face. It really shows how big oil really does run this country. Please hear the people. The ones that spent what little money they make to try to ensure a better place to live in not billionaires who will line the pockets with their latest models being sold.
Vinayak Krishan	1/3/2023 20:22	Here are comments on the ev credit 1. Only 100% electric vehicles, with no gasoline fuel should be eligible for the ev credit 2. The old GVWR limits do not make sense anymore since EVs weight more than gasoline cars. The GVWR classification should be eliminated. 3. The qualification for ev credit should be dependent on the mpge rating of the ev 4. Ev credit should be applied towards sales tax at time of sale! Thank you Vinayak Krishan Suwanee, GA Sent from my apple!
Thomas Pongerard	1/3/2023 20:35	Hello, Regarding the IRA EV incentive, it makes absolutely no sense that some vehicles using fossil fuel get a rebate when some fully electric vehicles do. This goes against what we're trying to achieve as a country to reduce our carbon emissions. Please fix this and remove any vehicle that is not 100% electric, and include every EV in the list regardless of its brand or price. Thank you Tom
Justo Hird	1/3/2023 20:42	As a consumer, the IRA electric vehicle structure seems very confusing. It should be easy for me to tell if my vehicle is going to qualify. I understand the need for tiers. I believe a way you could tier the tax rebate could be done via EV range. Where a large tax credit could be applied to vehicles that can travel at greater than 75MPGe and then a smaller credit for vehicles below this value with an Electric or hydrogen power train. I don't see any reason to subsidise vehicles that use carbon based fuels, and they don't appear to be in the spirit of the legislation.
Joe Higgins	1/3/2023 20:48	What is the intent of the EV credit? Providing inefficient gas vehicles that have short low level electric range credit as an EV seems to be a workaround in the attempt to promote sustainability. This needs to be re-examined and corrected to only allow true EVs credit or no credit for any vehicles. The current arrangement is a sham. Thanks,
Keegan Mullaney	1/3/2023 20:53	Dear IRS, Your recent decision on cars that qualify for the IRA EV tax credit needs to be reconsidered. Cars that are powered by an internal combustion engine should get $0 EV tax credit. Cars that are not powered by an internal combustion engine should get $7500 tax credit. It really should be that simple. Let's save the planet for future generations and stop supporting the burning of fossil fuels. Keegan Mullaney (he/him)

Name	DateTimeReceived	Body.TextBody
V D	1/3/2023 20:56	I'm writing to you to express my indignation how a 100% Electric Vehicle does not get a $7,500 tax credit while a gas guzzling monster with only 21 miles of electric motor drive gets the credit! It should be the other way around. Respectfully, Vladislavs Dovgalecs
John Hedditch	1/3/2023 20:57	vehicles. John Sent from Proton Mail for iOS
Ricardo Fernandez	1/3/2023 21:29	Just a short comment. Please eliminate any restrictions (price or earnings) on any full EV, and eliminate all credits for any vehicle that is not full EV. The incentive should be for the desired outcome without complicating matters via social engineering. Regards, Ricardo Fernandez
Ryan Oksenhorn	1/3/2023 21:30	- All plug-in cars should qualify - No other cars should qualify It should really be this simple!
Rapha Hillis	1/3/2023 21:40	Providing Tax Credits to gas vehicles is terrible for the environment! You’re encouraging people to use inefficienct cars. EV credits should only go to all fully electric vehicles! Rapha Hillis
Padmaja Kadiyala	1/3/2023 21:48	Hi, If the government is giving tax credits for electric vehicles, then please include only 100 percent electric vehicles. Please do this for the benefit of customer buying the car and the environment. Please do not differentiate or limit the tax breaks based on the manufacturer. If you want to limit the number of vehicles getting credit then you can put a limit based on SSN of the buyer. Only one vehicle per five years per SSN. But please don’t do it based on the manufacturer. Best Regards, Padma Kadiyala
Garrett Light	1/3/2023 21:52	To whom it may concern, My wishes concerning OMB Control No. 1545-2137 are that plugin vehicles not qualify for the tax credits. The combination of an electric and gasoline engine provide less benefits than they are worth. As battery prices continue to fall, electric vehicles make more sense and are scientifically the better choice from an efficiency standpoint.
David Alexander	1/3/2023 22:49	Stop trying to manipulate who can and who can't benefit from the subsidies. The critical imperative is to get as many EV's as possible and as quickly on the road. We are running out of time to effect climate change in a positive way. Only EV's should be eligible and all EV's no matter their manufacture or cost.
Daniel Jones	1/3/2023 23:08	Hello IRS, A car with a gas engine should not qualify for an EV tax credit. The efficiency of an electric car should be the way it qualifies for an EV tax credit. Thank you Daniel Jones -- Daniel Jones 615-636-9341
Mark Meachen	1/3/2023 23:42	To whom it may concern, This tax payers money should go only to fully electric vehicles which are 100% American made! What’s hard about that?! Mark Meachen Tax Payer Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>

Name	DateTimeReceived	Body.TextBody
John Beans	1/4/2023 0:12	Hi Sir, I'd be pleased to submit my comments to OMB 1545-2137. 1. Cars which only technically qualify as EVs (for instance, a car with a gas engine and a tiny battery and electric motor capable of < 100 miles range) should not receive support; these are just complicated gas cars which do not advance our commitment to EV technology 1. Cars which are 100% electrically powered (at whatever size or price) should receive taxpayer support I realize that there is always an urge to means-test everything and put price caps on cars. Let consumers do that. Very few people can afford $100K cars, and those that do support the manufacturers in their early efforts and avoid buying a $100K foreign car. Thanks for your time and efforts on this! Kind regards, —John John Beans, President Jolly Logic john@jollylogic.com<mailto:john@jollylogic.com> 231 Daylight Place Danville, CA 94526 (510)914-4712
Brian Hoffman	1/4/2023 0:14	It is very concerning to hear that the arbitrary rules that have been developed for determining what vehicles are actually qualified for these credits exclude highly efficient fully electric vehicles and endorse PHEV's with only 20 miles of electric range. If we the taxpayers are going to be taking on such a large burden of paying $7,500 per vehicle, we should be making sure that the investment we're making is for a green future. Investing in PHEV's in such a large way goes against the spirit of this bill and actually hurts us as we continue our move away from fossil fuels. This is throwing good money after bad ideas and flawed technology. We also shouldn't be picking winners and losers based off rules that have zero to do with how much greenhouse gases each vehicle would save. I'm a very concerned citizen and would like to see the rules for this credit at the very least completely reworked if not scrapped. We shouldn't be investing still in fossil fuels in such a large way. Thank you for your time, Brian Hoffman
Eric Schmidt	1/4/2023 0:25	motor vehicle. Please support me in using my tax dollars going forward to what was originally intended, tax credits towards electric vehicles. Thanks for the forum and be open to insight. Sincerely, Eric Schmidt.
Rahul Vatlam	1/4/2023 0:50	Hi, IRS credits should be given to pure electric vehicles, Having said that, EV cost should be 55k or less. Due to IRA credits, car makers priced it up before the bill was passed. Its kind of price increase to get more money from buyers. Inflation has been peaked, everybody says deflation coming, why we have to pay higher prices.? Thanks, Rahul.
Timothy West	1/4/2023 0:56	I am writing to comment on the logic behind providing incentives for people to buy Electric Vehicles and NOT Gasoline Engines with a battery with a small range. The way to the future is to subsidize BATTERT ELECTRIC VEHICLES only and not the inefficient gas+battery vehicles. A battery vehicle shouldn't have to push the extra weight of an engine, gas tank, gears. It makes the battery inefficient. It isn't the right idea to support this wasteful effort. However, if you are going to subsidize "horribly inefficient cars" then you should also equally subsidize battery electric vehicles the same. Keep it simple and fair. Please. Thank you , Tim West
Robert Bostwick	1/4/2023 1:52	IRS. The incentives should be for vehicles that do not burn fossil fuel. This seems obvious to me. Thank you Robert Bostwick

Name	DateTimeReceived	Body.TextBody
Becky Berginz	1/4/2023 2:15	IRS Everyone who buys an electric vehicle should benefit from the credits, anything else is discriminatory. Everyone or nobody. Thank you, Rebecca Berginz Sent from my iPhone
Daniel Nicholson	1/4/2023 3:14	Pure EV equals $7,500 credit. Let consumers choose if they want the cheapest or most expensive. Also, stop treating anything other than pure EV as electric. Thank you, Daniel P. Nicholson 510-206-7987 danielpnicholson@yahoo.com
Mourice S	1/4/2023 3:47	thanks ,
drjaykorsen@aol.com	1/4/2023 7:19	Currently proposed qualifications for a tax credit on electric vehicles do not make any sense to an average person. Why would a vehicle that gets more miles to the gallon on electric power receive less of a tax credit? Clearly the writers of this proposal have an agenda to isolate specific companies and models in order to circumvent capitalism. I'm opposed to these proposed regulation changes. Respectfully, Dr. Jay Korsen Sent from the all new AOL app for Android<https://play.google.com/store/apps/details?id=com.aol.mobile.aolapp>
bryan.p.flynn	1/4/2023 10:32	OMB Control No. 1545-2137 Hello, it doesn't make sense to include PHEVs with almost no electric-only range in IRA incentives, or to exclude the all-electric Ford Mach-E. Please consider adjusting the criteria to incentivize all all-electrics, which are more impactful environmentally. Thanks, Bryan Flynn Sent from my T-Mobile 5G Device
Travis Johnson	1/4/2023 12:10	Hello. I believe that it is absurd and misleading to offer "Electric Vehicle" tax credits to vehicles that run on gasoline. In being misleading, it undermines public trust in the government's ability to scientifically affect the greater good. While I can only speculate, from my perspective it appears as though personal relationships between public servants and legacy car manufacturer executives take priority over actual constituents. America's public servants aren't serving Americans, and that is a dangerous road to continue down given the cult-like fringes emerging. Make the EV tax credit ONLY apply to all-electric vehicles. It is the right thing to do. The world needs honesty and integrity right now. Thank you for taking the time to read my opinion & have a wonderful day.
Tucker Stempler	1/4/2023 13:20	I am officially writing to comment on the classification that has been set for certain qualified vehicles for the EV Tax Credit that has not yet been decided. Per public information there are several vehicles qualifying that have very limited to no electric vehicle capabilities. While there are 100% electric cars that you are disqualifying. I would like to protest this and hope that the IRS can update their qualifications to focus on 100% electric vehicles as the foremost recipient of a tax credit that is meant to curb emissions. Thank you for your time, Tucker Stempler
Jim huibs	1/4/2023 13:59	Hello, How on Earth you managed to give full electric vehicle tax credits to gas burning cars while giving fully powered electric vehicles nothing is unconscionable, embarrassing and another reason why people are fed up with government. Get this right. Allow all fully electric cars the right to the electric vehicle tax credits and those that burn gas should get zero. Then investigate who paid whom to allow this obviously misguided decision to be made. Regards, Jim Huibregtse Sent from my iPhone
Zach Kleinschmidt	1/4/2023 14:08	Why would a gas engine get a tax credit and not a fully electric engine? 🤔 💀

Name	DateTimeReceived	Body.TextBody
Nestor Alvarez	1/4/2023 14:11	EV is classified as a vehicle that is electric powered whether whole or in part. With that said I assume that the purpose of the EV Tax Credit is a way to encourage the use of EV tech by expansion of the consumer base in order to further preserve the our planets environment. Bearing this in mind, I don't believe that including purely gas powered vehicles is really counter productive at all. Especially when you consider that even some fully electric vehicles aren't included in the said qualifying vehicles. Furthermore, even if it were a question of the resources necessary to produce these vehicles and the efficiency in which they are mined or acquired. How would that compare in relation to the sustained use of fossil fuel based vehicles for prolonged periods of time as well as their production? In my opinion it's just not right, and I don't support this bill in whole or in part for that matter. If it were applicable to all EVs regardless of the make or model it would make far more sense. All fossil fuel based vehicles excluded.
Chris Stratakis	1/4/2023 14:17	Good afternoon, I am interested in switching to electric vehicles but I'd like to save the environment and buy used. I believe any vehicle that is fully electric and relies on NO gas should qualify for a full EV Tax Credit, regardless of the year it was enacted. Best, Christopher
Dax Mickelson	1/4/2023 15:36	I'm sure you are getting flooded with comments/complaints. I'm sure it isn't easy to qualify vehicles into simple buckets. That said, from what i've seen, the categorization methodology currently being used is confusing. I'd suggest you use NHTSA's categorization methodology since that is more there expertise. Last comment, I'm unhappy that ANY vehicle that contains an internal combustion engine is eligible for this program. The whole point of the bill is to incentivize the conversion to battery powered transport. Not half measures. It is far better to grasp the Universe as it really is than to persist in delusion, however satisfying and reassuring. — Carl Sagan
peter comaroto	1/4/2023 19:31	Dear Government Agent, EV Tax credits should go exclusively to 100% EV cars, not gasoline powered engines that also have some electrical. Peter Comaroto
David Jette	1/4/2023 20:48	give bigger incentives to actual electric cars and not converted gasoline cars with 1/10th of the range
Alexander Mednick	1/4/2023 23:04	The only vehicles that should receive EV tax credits are those that are actually environmentally friendly. It is crazy that low electric range PHEVs with low MPG are eligible for rebates. Not only does that incentivize buying gass guzzling vehicles, it's also a waste of limited battery fabrication materials.
Lawrence Winchell	1/5/2023 1:11	Hello IRS, Please consider removing internal combustion vehicles from the 7,500.00 EV tax credit; also, please expand to include all full battery electric vehicles to be included. Thank you, Lawrence Winchell
A Black	1/5/2023 1:31	Hello, All full electric vehicles should be included in the tax credit (or no gasoline). Aaron Black 714 616 6451
Pierre Arnold	1/5/2023 8:43	I believe that It is obscene that some gas powered vehicles get tax credits when some EVs do not. I would love to so that changed to include EVs that are otherwise not included. While we're on the topic, adopting the North America Charging Standard for government backed charging infrastructure should be on the list too :) -- Thanks, Pete Arnold Becker, Minnesota
Paul Carroll	1/5/2023 13:19	There should be no tax credits for electric vehicles, but since we have them it should be for any electric vehicle made in America. Working class people are not buying them anyways. Thanks for nothing. Paul Carroll Sent from my iPhone
Filippo Poggio	1/5/2023 15:36	Dear all it's really absurd that some PHEV cars with 20 miles Elettric range can access to this tax credit and other full EV cannot !! I think that only BEV cars should be eligible for tax credit ! -- Filippo Poggio
Jason Doll	1/5/2023 18:26	for every battery powered electric vehicle on the market, regardless of its categorization. Having a combustion engine should deem it ineligible for this Tax Credit.

Name	DateTimeReceived	Body.TextBody
Tom R	1/5/2023 18:45	I believe the tax credit should be for full EV vehicles only. Below the $70,000 threshold to make it more affordable for others to achieve purchasing. Put into affect for all 2023 vehicles not based off of the purchase date. Sent from my iPhone
Mark Baum	1/5/2023 20:08	Seriously, give ev tax credits to appropriate ev vehicles, not legacy gas guzzlers with battery packs.
Carlos	1/5/2023 22:52	The purpose of EV tax credits are to encourage the sale of electric vehicles and reduce our country's dependence on foreign oil. Allowing vehicles that are not primarily electric vehicles, but make minor use of battery power to receive tax credits abuses their intent. There should be minimum qualifications on vehicle range if not a requirement that a vehicle be purely electric. At minimum, for a vehicle to be eligible for the credit, it should be a requirement that the range under electric power should be greater than the range under gasoline power. Otherwise, it's just a gas vehicle, with supplementary electrical power and not an electric vehicle with supplementary gas power. Carlos Medina.
R. Zornes	1/6/2023 3:51	Hi The credit should go to all EVs that are solely electric. Why discriminate on the price? It just means more red tape and confusion. Thank you, Robert Zornes - PO Box 26 – Wishram, WA 98673 rzornes@centurytel.net
Mark Schirle	1/6/2023 5:40	If it’s an all electric car it should qualify for the incentives. If it uses fossil fuel it should not. Sent from my iPhone
Gordon Bond	1/6/2023 10:05	Hello Andres Garcia I am writing to you about the Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. We must do the right thing and limit the Plug-in Electric Drive Motor Vehicle Credit to ONLY Battery Electric Vehicles. Not for vehicles that operate primarily on internal combustion engines as a kick back to the UAW for making political contributions. Some version that applies the credit on a prorated basis for battery electric range would be acceptable but not the full $7,500 credit for a vehicle with less than 100 miles of battery electric range. We must do the right thing and only give this credit where it does real good for the American people. Thank you Gordon Bond
Mike Groys	1/6/2023 15:19	Dear humans, Please reconsider applying the credit to only fully-EV vehicles and not gimmicky attempts by ICE car manufacturers to score sales on the back of the measure aimed at public assistance to people putting own money towards fixing our dependency on fossil exhaust killing our planet.
John Popow	1/8/2023 11:46	The proposed EV tax credits are misaligned in that they appear to incentivize consumers into vehicles which are less energy efficient and even reliant on gasoline. Energy incentives should be based conservation energy. And vehicles should be powered by renewable clean energy. Incentives should be physics based and reward efficiency and carbon reductions.
Jason Truxal	1/9/2023 4:27	EV vehicles are no longer receiving the credit because they have "sold too many" while vehicles with only 20 miles worth of battery (as they are primarily gas-based vehicles) receive these $7,500 credit. This feels like a solid abuse of this tax credit and in no way helps the environment, our future, or our taxes. Please exclude plug in vehicles that still continue to use primarily gas as their method of power. In addition, encourage the use of fully electric vehicles and renew these credits to "real" plug-in vehicles. Thank you! - Jason
Mark McGowan	1/12/2023 12:11	I’m urging you to DISQUALIFY PHEV vehicles as they do virtually nothing for the advancement of clean air. Only pure BEV vehicles should qualify. In addition, pure BEVs should not be encumbered by weight restrictions, number of seats, or a subjective “class” category. Thank you, Mark McGowan, Redding CA
Donna McGowan	1/12/2023 12:16	Please remove the tax credit for PHEVs as they do virtually nothing to move the US towards electric transportation. Give pure BEVs the full credit, regardless of vehicle weight, or vehicle class. Thank you for reading my comment, Donna McGowan, Redding, CA
ROSS ERWIN	2/20/2023 18:29	The electric vehicle incentive should be enabling the transition from using fossil fuels for transportation to fully electric vehicles. There should be no incentive for vehicles that burn fossil fuels.

Name	DateTimeReceived	Body.TextBody
sean Lavery	1/3/2023 18:07	We the American people feel as if our tax payers money is not helping the people pick the EV that they feel is the most efficient and green for the Earth. But it makes it easy to keep big oil in business by giving us $7.500 to help buy a 21 MPG fuel guzzler with a battery the size of Gerry can. The world is now in a worse state.
Josh Pack	1/3/2023 19:40	yourselves.
Daniel Haer	1/3/2023 19:41	I think you should allow tax credit for EV to maintain a more sustainable shift toward sustainable energy
Chris Chapin	1/3/2023 19:42	To whom it may concern, I find the ay this law was structured to be anti-American and frankly asinine. The leading most American made car company's cars to not qualify for EV credits unless they add 500lbs, drop the suspension by 1 inch or add a third row of seats. So the SAME CAR qualifies if it has three rows of seats, but without it doesnt? This needs to be fixed asap as it makes zero sense. Best Regards, Christopher
Dan Dymek	1/3/2023 19:42	Sir/Madam, The current plan for EV tax credits is messed-up and nonsensical. I hope our Government leaders can recognize this and do something to correct it. Thanks, Dan Dymek Omaha, NE Sent from my iPhone
Diana	1/3/2023 19:43	needs to be fixed. Sincerely, Concerned American Citizen Sent from my iPhone
Jonathan Willcott	1/3/2023 19:44	Hi , is it true that fossil fuel burning vehicles are qualifying for a tax credit that some electric vehicles do not qualify for? If that is true , I am curious about the reason. Thank you, J Sent from my iPhone
Mik	1/3/2023 19:46	To whom it may concern: Do the right thing. Reevaluate your policy period.
Darlene WARNER	1/3/2023 19:46	I don't own an EV. I have no interest in purchasing one either. Not now. Not ever. I'll never be able to afford one. HOWEVER, if what I heard and read is true I must ask who the heck is writing these Bills? A ten year old? What is wrong with you people? See the attached. Is that true? If it is you have TOTALLY SCEWED UP AGAIN. Who are you working for? Certainly not the American people! Do you only do things for the good ofcc Vs whoever itbhh I s you like that agrees with you? Shame on you and your stupidity.
Lesia Stevens	1/3/2023 19:48	Rules for deduction on electric vehicles should be applied evenly. If you want to increase electric vehicle ownership, then the more electric it is, the more deduction it should get.
Eric Gilbert	1/3/2023 19:49	Just offer the incentive at purchase-- Eric Gilbert 480-993-4472 ericjgilbert@gmail.com<mailto:ericjgilbert@gmail.com>
Blake Stowe	1/3/2023 19:51	It's concerning to see an EV Tax Credit qualifying fossil fuel plug-in vehicles while disqualifying efficient pure electric vehicles. Sent from my iPhone
Leston Cochran	1/3/2023 19:53	Dear IRS, As innovation in the EV space continues, we will see incumbents and industry giants competing for consumers. Ultimately, as the technology becomes commoditized and costs are driven down, manufacturers will compete on quality and the cost of acquisition. Which puts the technology in more products for more consumers. The EV credits should apply in a logical manner as it pertains to the benefit of the consumer. Currently, EV credits are not aligned with the consumer in mind or the effectiveness of the product they are purchasing. The threshold is not proportionate to the impact of the credit or the impact of a full electric vehicle. If a vehicle meets the requirements to be sold in the US, then the credits should apply fair in square. US consumers have been buying globally manufactured products for years and we should stifle the consumer choices for short sited nationalism that hasn't been in place in the auto industry in a long time. Thanks, Leston Cochran

Name	DateTimeReceived	Body.TextBody
Keith Williams	1/3/2023 19:54	I am writing today to oppose all tax credits for EV and PHEV vehicles as I believe that the overall environmental impacts of manufacturing and recycling such vehicles has been so far poorly understood. That said, if there are to be such tax credits then they should be extended to all EV and PHEV models regardless of the label claim about country of manufacture. The final assembly labor is only a small portion of the value added and worker hours involved when one considers these products from cradle-to-cradle. Keith Williams
Thomas W	1/3/2023 19:54	The taxpayers demand full transparency on the Inflation Reduction Act and the methods that determine the qualifications for the EV tax credits! Stop the corruption!
Daniel Neighbors	1/3/2023 19:54	on the market now are very expensive and so you are potentially giving tax credits to wealthy people, who dont really need them. Since most electricity comes from fossil fuels, i dont understand the motives. At the very least, I think you should put a dollar cap on which vehicles can receive the credit. Sent from AT&T Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature&af_web_dp=https://more.att.com/currently/imap>
Charles Aardema III	1/3/2023 19:58	Thanks for giving the public an easy way to voice their opinions of this. I think this is very unfair, picture attached. Fully electric cars are the future. Oil needs to be reserved for manufacturing lubricants and recyclable plastics only, so any government incentives should be focused on motivating the public to switch to 100% electric vehicles. I will admit jeeps are cool. My father had one growing up but they have very bad aerodynamics and even a 100% electric Jeep would waste more electricity than an aerodynamic car. Jeeps are considered recreational vehicles anyways where people that can afford them certainly don't need money back as much as someone struggling to buy an environmentally friendly car just to drive to work and such similar things. [cid:1857a41fc35f8f83e491]
rn5455	1/3/2023 20:04	Dear Sir, Please apply a little common sense to your planned EV tax credit. The quote below might help in your decision on how to fairly distribute public funds for the relevant cause. The car on the left has a GAS engine and gets 20 MPG. It has 21 miles of electric range. It gets a $7,500 EV Tax Credit. The car on the right is ELECTRIC ONLY and gets 113 MPEe. It has 330 miles of range. IT DOES NOT GET A $7,500 EV TAX CREDIT. [PastedGraphic-2.tiff] Hope this helps, Rod Nolan
Jacob Carrillo	1/3/2023 20:07	First off I'd like to say I'm grateful to learn that you all are seeking out public opinion. I strongly supported the Inflation Reduction Act, however, I do have some concerns. 1) The biggest question/concern has to do with the tax credit. I have heard both that it's a tax credit only and that it can be used as a point of sale discount and the dealer uses the tax credit instead. If the latter is the case then I think that would be incredibly helpful to someone like me. My fiancé and I make a roughly $110k annually and wouldn't have the tax burden to qualify for the full $7500 tax credit and on top of that it can't be carried over to the next year. If this policy stays in place it benefits those who make more. The point of sale reduction makes sense for a couple like us who may be looking at an explorer but would be able to purchase a Mach-e with the point of sale discount. 2)while the 55k and 80k cap on vehicle cost sounds completely reasonable the 25k cap for a used EV credit seems awfully low. I mean a few year old Corolla can still be 25k. I'm assuming an older Nissan Leaf and Chevy Bolt is what you're going for but they're just not going to appeal to the masses. 3) This whole assembled in America and certain minerals blah blah blah. It's sounds great and it's sounds like a goal we can reach but to do it now when you're trying to convince people to make the jump to EV's is putting a road block in front of you. My fiancé likes the Hyundai Ionic 5 but not doesn't qualify. She likes the 2023 Prius prime but nope doesn't qualify. Made in America and mineral content percentages should be goals not burdens or barriers to entry. Whether someone actually reads this or not who knows but at least I got it off my chest. Thanks.
Ramon Cardona	1/3/2023 20:26	Hi. My EV was ordered in Feb 2022 expecting the credit. Manufactured in June delivered 3rd week in August. I should qualify for the credit based on rules at time ordered. The law should not be retroactive. 2022 Hyundai Ioniq 5. Ray Cardona Drive Electric Cincinnati
diane rafa	1/3/2023 20:34	Consistency needs to be applied when applying tax incentives for EV vehicles. *Exceeding* expectations and results *in excess* of other competitors should surely not be PENALIZED. Otherwise, this appears to be an attack on a company/individual. How else can it be explained? Thanks for your consideration.
Lauri Mueller	1/3/2023 20:39	I didn't get half the tax credit I was supposed to for my NissanLeaf because I didn't have enough tax burden left that year. My only comment is to make sure it's not a tax credit. It's must be a plain refund on the spot. Lauri Mueller

Name	DateTimeReceived	Body.TextBody
Brennan Daniels	1/3/2023 20:42	If the goal of the United States Federal Government is to increase EV auto adoption, the current tax credit qualification program does little to effectively encourage it. I recommend a few program changes: - eliminate automaker phaseout - increase incentive per vehicle based on electric range Brennan Daniels
Jon Devansky	1/3/2023 20:55	Hello, In reference to Section 30D, recent guidance from the IRS leaves out the scenario of people with written binding contracts for new EVs entered prior to IRA signing, who will take delivery in 2023 or 2024. Please issue clear guidance on this, as the IRA law is clear that these customers should be eligible to receive the tax credit. The guidance currently given is confusing and clearly excludes this scenario. From: https://www.irs.gov/credits-deductions/credits-for-new-electric-vehicles-purchased-in-2022-or-before "Purchase date vs. delivery date If you entered a written binding contract to buy a vehicle before August 16, 2022, but took possession on or after August 16, 2022, and before January 1, 2023, you may claim the credit based on the prior rules and disregard the assembly requirement. If you purchased a vehicle between August 16, 2022 and December 31, 2022 but don't take delivery of the vehicle until 2023, see Credit for New Clean Vehicles Purchased in 2023 and After<https://www.irs.gov/credits-deductions/credits-for-new-clean-vehicles-purchased-in-2023-or-after>. " Thanks, Jonathan Devansky
Nico Mera	1/3/2023 20:55	Stop ALL credits for EVs.
Steven Joplin	1/3/2023 20:58	The difference between me buying a used EV or a gas powered vehicle this year is the $25k qualification cap for used EVs. There are few EVs available in the current market below the cap eliminating almost all tax incentives for used EVs under the new bill. [cid:1857a78d94bad09d0141]
Derrick Cupstid	1/3/2023 21:00	The ev tax credit needs to be reviewed and improved. Some vehicles that are excluded are objectively better at achieving a variety of the goals of EVs, (which I presume is the motive of the tax credit?) like mileage range. But if I'm wrong, a press release from you all explaining why, would help. I can't find anything to read providing the reasoning for omitting a handful of these vehicles/mfg's Derrick Charleston, SC
zhaoli lane	1/3/2023 21:18	Why would we have a weight requirement for EV vehicles? Manufacturers should be rewarded for producing lighter vehicles, rather than punished. Lighter equates to less energy consumption, which should be our common goal. Sent from my iPhone
Adriana Sanchez	1/3/2023 21:28	Hello. Thank you in advance for your time. The below picture shows vast inequality in ev tax credit application. Please reconsider. OMB Control No. 1545-2137 Thank you Adriana Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Clifton Malecki	1/3/2023 21:28	irrelevant in 10 years. I could understand subsidizing a dirt cheap honda civic with a 30 mile range battery, but once things start costing more than 50k, it needs to support more range at the very least. We are trying to incentivize battery manufacturing in the USA and reduce fuel consumption. Not make toys cheaper. The classic setup is going to be to have a long range electric vehicle and a short range vehicle for day trips and shopping. Gas stations will actually stop being ubiquitous in 2035, they are going to stop being affordable. And cars made in the next few years need to be viable during those time periods. Incentivize cars that boost battery manufacturing and that will be viable in a decade. Not expensive toys with a couple dozen miles of range.
Sadguru Sadhak	1/3/2023 21:32	That money can be used more effectively for improving electric grid , for promoting renewable sources of electric generation and charging infrastructure.
Ryan Ballard	1/3/2023 21:41	are exciting for EVs being sustainable, given that: 1. Most electricity in America comes from coal. At this point, the federal government is incentivizing an increased consumption of coal, in order to power these cars that are being subsidized by tax breaks. Is that ecologically viable? 2. A far as I understand it, our grid isn't capable of services the needs of EVs, if everyone actually ended up owning one. California is effectively mandating their use, and can't even supply the needs that are on the books for today, let alone a few years down the road when everyone is supposed to have been cut over. It's going to lead to an increase in the number of rolling blackout and brownout situations. 3. It feels awfully discriminatory towards owners of other types of vehicles, The majority of whom cannot afford an EV, Even with the tax breaks currently on the books.

Name	DateTimeReceived	Body.TextBody
Scott Manny	1/3/2023 21:43	The current criteria for meeting the $7500 tax credit is clearly not in the best interest of the people. If the spirit of the tax credit were truly to incentivize a sustainable future, then it would reward the vehicles that are actually zero emissions. Please make the electrical vehicle tax credit fair.
John Fonaas	1/3/2023 22:01	Good evening, Regarding the EV credits please do the American taxpayer a favor and stop them altogether. Majority of those who buy EV's are wealthy individuals, do we really need to give them a taxpayer handout? Thank you!
Jess or Hil	1/3/2023 22:02	It seems the bill misses the mark in its effort to be equal. I'd like to assume this is simply too many cooks applying old rules to new ideas rather a thoughtful, targeted misrepresentation of legislation. If you'd like, I will make a list of cars to benefit myself, for your review. -- The Boy Griffins
C.D. Aldrich	1/3/2023 22:11	Before you push EVs you need A RELIABLE POWER GRID.
Aaron Blum	1/3/2023 22:39	I was well into my wait (3 months) for a reserved Kia EV6 when President Biden signed the IRA into law, one of a few thousand others I'm sure. It seems dramatically unfair to punish taxpayers that had already made the commitment to move forward with an EV without any knowledge of the NA final assembly stipulation of the IRA. Given the long wait times, it is also unfair to expect consumers to get back in line for a car they don't really want in order to obtain a tax incentive they were banking on receiving on their 2022 tax return. Given that most non-NA manufacturers were not willing to generate binding contracts, especially Kia/Hyundai, I implore the IRS and Treasury to allow taxpayers with proof of reservation and intent to purchase an EV prior to Aug 16, 2022 to obtain the EV tax credit under the old statute. Taxpayers are being punished for decisions completely out of their control and hurting those that were dedicated to moving the country forward with reducing reliance on fossil fuel energy. Thank you,
Willy Gonzalez	1/3/2023 22:53	This governments decision to exclude the only real American pure EV from the IRA bill is appalling and hypocritical specially after all the promises and commitments to a clean and independent energy future preached by our president Expected much more from our leaders.
Brad	1/3/2023 22:54	Dear Honorable Government Representative The $7500 tax credit for Ev's vehicles with minimal range while full range -300 miles Ev's get none is a strange path to encouraging the transition. I have trouble making sense of it in a positive manner. If you are able to clarify, please take a few minutes and share your thoughts. Sincerely Brad Hackman
Pavan Kumar Jalla	1/4/2023 0:27	Greetings, I have made a deposit of 1000$ on june 22nd 2022 for kia ev6 which at that time was part of the ev tax credit qualified list of cards for 7500$. After the inflation reduction act the vehicle is no longer qualified, since i did not get it delivered before Aug 18th and now i had to back off from buying this car due to sudden policy changes by the bill. It's shod honor not just the binding order or purchase agreement but any receipts of proof deposit / reservation receipt of the car before the act being passed i.e august 18th 2022. Looking forward to hearing from you. regards, Pavan Kumar Jalla MS Comp Engg, SJSU, Lead Big Data Engineer HCA HEALTHCARE Google Cloud Certified Data Engineer Google Cloud Certified Architect
Vinh Ta	1/4/2023 1:46	"force" the consumers to pay. GM reduced the 2022 Bolt price before the IRA stimulus allows them to exceed the 200,000 cars threshold. IRA took away the 200,000 limit on 1/1/23 but as of 1/3/23, GM already started raising the price and that's the manufacturer. Next to so similarly are the dealers.
Elishevah Godfrey	1/4/2023 2:29	Currently, some duel fuel vehicles that only get 20mpg are getting the credit while other fully electric cars that use far less energy per mile get no credit at all. Elishevah Godfrey Arkansas, USA

Name	DateTimeReceived	Body.TextBody
Brian Steele	1/4/2023 3:04	The car on the left has a gas engine and achieves 20MPG. It has a tiny battery with only 21 miles of range yet it attracts the full $7500 "Electric Vehicle" tax credit. It is NOT an Electric Vehicle because its primary source of power during its full range is provided by burning gas. So it should not be getting any tax credits let alone the full amount. The car on the right is ELECTRIC ONLY and it achieves 113 MPGe. It has a large battery with 330 miles of range and it does NOT get the $7500 EV tax credit. However it will get the $7500 tax credit if you order it with another two seats so the message from the governments "Electric Vehicle" insentive is that its very important for the environment to have seven seats and having a low efficiency gas engine is just not a problem?!?!? Smells like corrupt colusion with legcy auto to provide back door grants to help them continue wasting their effors on old technology! This is a messed up and twisted pervesion of what the EV Tax Credit was introduced to achieve... The money is being hijacked by legacy auto and must be stopped. [cid:840d50d4-f987-41d4-a0b0-62184750bc80] Brian Steele
issues-rollers-0k@icloud.com	1/4/2023 3:23	for the environment which has already been harmed by the Biden war on oil which caused global coal use to increase by so much that the resulting rise in emissions (coal being 40x more polluting than oil) that even if every car on the planet was magically an EV overnight we'd still have more emissions than before he became president. Except since EV are oil intensive to produce and their batteries are toxic and cannot be disposed of or recycled, producing all those cars would cause emissions to surge massively. Then, since those cars last no more than 10 years economically, compared to 30+ years for most combustible engine cars, producing all those cars more frequently would continue increase emissions.
Alex Kapraun	1/4/2023 4:29	Regarding EV tax credits. Only vehicles that are mostly electric (75% or more of their range) should be allowed to receive the tax credit. Allowing giants like GM to come out with their next crappy iteration and slap 20 miles of electric range on it so it can get a tax credit discount off the total of the vehicle is absolutely disgusting. I'm not signing up to give GM, Ford, Chrysler, Chevy, etc a shit load of tax payer dollars for them to slap a Chinese battery on their product and hook it up to their drivetrain. It's messed up. This whole system is corrupt as hell this is the one issues the IRS has asked for an opinion on but there are lots of issues that should be addressed by the American people.
Matthew Willey	1/4/2023 7:29	In its current form the new EV tax credit table is a confused mess. Please correct to be logical before release in March. One example that is absolutely silly is how the Ford Mustang Mach-e is classified. Many people are going to run afoul of this table which will significantly hurt EV adoption which is the entire point. Thank you
Talon Richey	1/4/2023 9:11	Disappointed, in the double standard. Trying to encourage ev's yet also ev buying. Sad day.
rlwebster85	1/4/2023 9:43	EV Taxes are an unnecessary. Tax payers are already overburdened. If we truly want to encourage people to go green, then do not add a "tax" first thing. Sent from my Verizon, Samsung Galaxy smartphone
Brendan Lane	1/4/2023 9:50	Hi Andres Garcia, The electric vehicle credit needs to incentivize electric vehicles. As it stands, "a 21-mile range of electric on Jeep is preferred to all-electric vehicle". What is the reasoning behind this and do you agree with it? - Brendan Lane [cid:1857d3d1a50c11ceeb21]
Julian Ramirez	1/4/2023 10:12	Environmentally disruptive mining and the inevitable crisis of an onslaught of totaled/dead electric cars unable to be fully recycled seems like a rough trade off for using mostly petroleum-based energy to charge electric cars… #theworldneedsgasoline </comment> Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
BILL MCCALLA	1/4/2023 11:23	Hello, In regard to the EV tax credit, the law needs to be refined. 1. In fairness to all those considering EVs. only allow one EV tax credit per tax year per household. I know of dozens of people who bought an EV and resold it shortly afterwards for profit or another EV. I know of some who did it more than twice in one year. 2. The sourcing and battery sourcing restrictions are too stringent. Give foreign-based manufacturers a chance to source batteries here in the U.S. Toyota's battery plant in Greensboro, NC will not be operational until 2025. Kia/Hyundai was caught be surprise and it will take years before they have a vehicle that qualifies. 3. The North American instead of United States requirements sounds like a Ford/GM/Chrysler lobby was involved. Either make it U.S. only or remove the country of origin requirements. 4. Keep the tax credit out of dealer hands. Ford and GM raising their EV prices $7000 on the same day the new EV tax credit went into effect on Aug 16 is no coincidence. I don't trust the manufacturer or the dealers to be doing their best in the interest of the consumer, the climate or the government. 5. The law could tie-in a future need, that all manufacturers that partake in the recovery in Lithium Ion battery recycling would be eligible for the EV tax credit. I took advantage of the tax break in 2021 for a PHEV and thought I would get another tax break in 2022 for a full EV, however supply chain shortages and missed delivery dates and then a recall issue only allowed me to take delivery and register the Toyota BZ4X in December, even though I ordered it several months earlier. This means I lost $3750 of the $7500 tax credit due to Toyota reaching the 200,000 cap last year due to the delay in delivering the vehicle to me. Warm Regards,
Nate Paterson	1/4/2023 13:37	Fix the inflation reduction act EV Tax Credit and fix discrepancies that are used against certain companies that is discriminatory. Thank you! Nate Paterson
CARLOS MORGAN	1/4/2023 13:55	All EV cars have to be 50% off cost deductible of the IRS taxes C. F. M
J M	1/4/2023 14:36	emissions and prevent the end of civilization as we know it from climate change, not to enable companies to profit off of selling the right to bring about the end of civilizations to other companies. Janine Matthews, Atlanta, Georgia
Chelsey - Austin Thiebaud	1/4/2023 14:37	If what is listed on media about the EV tax credit is true Fuck you guys in your stupid fucking asses!
Dennis Melvin	1/4/2023 15:03	My wife and I are now retired and can’t get the credit! Why can’t it be on the front end? Regards , Dennis and Deb Melvin Sent from Yahoo Mail for iPhone<https://overview.mail.yahoo.com/?.src=iOS>
Debby	1/4/2023 15:26	The new guidance for EV’s is totally confusing to taxpayers & us tax preparers as well. An extraordinary amount of time will be involved in determining & explaining the client‘s vehicle type for this ever evolving credit. Debby Mallette
j. menear	1/4/2023 18:13	for the production of electric, wind, and water means to sustain life on this planet. Someone has to make the first step to get the ball rolling. Why can't it be you ?
Aaron Hansen	1/4/2023 18:49	To whom it may concern, I am disappointed to learn that the 2023 KIA EV6 I purchased in December of 2022 is excluded from the tax rebate program entirely. At the time of purchase it was my understanding that it was included in the program and I was counting on that return to defray the extra cost of an EV. I would hope and ask that at least some amount of rebate be allowed for foreign EVs due to the clear benefits to the environment. If not the full amount, maybe half of the $7,500 I was expecting to get would be helpful. Thanks, Aaron Hansen 15012 High Bridge Rd. Monroe, WA 98272

Name	DateTimeReceived	Body.TextBody
Aaron Hansen	1/4/2023 18:52	To whom it may concern, I am disappointed to learn that the 2023 KIA EV6 I purchased in December of 2022 is excluded from the tax rebate program entirely. At the time of purchase it was my understanding that it was included in the program and I was counting on that return to defray the extra cost of an EV. I would hope and ask that at least some amount of rebate be allowed for foreign EVs due to the clear benefits to the environment. If not the full amount, maybe half of the $7,500 I was expecting to get would be helpful. Thanks, Aaron Hansen 15012 High Bridge Rd. Monroe, WA 98272
Chris.Ferland	1/4/2023 19:19	Your new EV text credits are absolute nonsense the most popular safest EV made doesn't get the tax credit unless it has 7 seats that's ridiculous and it's the most made in America car there is. this is pure nonsense and you guys are awful and I hope you get put to the task about this.
Aaron J. James	1/5/2023 6:31	Current EV tax credit requirements are messed up!-- President Aaron J. James LaGuardia Restoration & Design 305.878.1336 813.298.6347 FL Licensed 2-15 Health & Life Agent
MasterCraft Roofing Siding Window	1/5/2023 7:48	Change the tax rebate$7,500 EV Tax Credit reason, for common sense and correctly distribute our tax payers dollars
Nathan Vaughn	1/5/2023 8:24	Tax Credit should only be available with a stipulation that manufacturers cannot increase their prices during the tax credit. Or with a minimum allowance a price increase. Offering an EV tax credit of $7500 only to have Ford and GM raised the price of their vehicles by a similar amount is no benefit to anyone but the manufacturers in a harm to the taxpayers. Get Outlook for iOS<https://aka.ms/o0ukef>
Alex	1/5/2023 10:03	The IRS should spend less time worrying about weight and classification and more time worrying about dealers profiting 100% from these EV credit policies. How can anyone even remotely involved in this topic not understand that car dealers are simply marking up their EV's by the amount of the credit? Consumers aren't getting any value from this at all. They're buying EV's DESPITE your policy, not because of it.
se burke	1/5/2023 10:37	In the name of doing the right thing for the planet please set fair guidelines to incentivize citizens to transition away from fossil fuels to clean energy. It appears from my perch that rebates are being political favoring one manufacturer over another though manipulation of vehicle specifications, a vehicle with twenty miles of zero emissions get a rebate and the vehicle with 300 miles of zero emissions get 0 rebate. This example is counterproductive to the nation’s goal to cut greenhouse gases. I’m a retired educator and try to set a example to the youth of my community and I tell them we’re all in this together In fighting climate change , the kids know what we need to do to be successful , does the US Goverment know? Please set a good example and do what’s right! Steve Burke
Daniel Fallone	1/5/2023 11:34	To whom it may concern, I am well aware that Elon Musk is not the governments favourite individual. But his political views should not effect government policies. Please reconsider your policies if you truly care about the betterment of society. Regards, Daniel Fallone -- Regards, Daniel Fallone Estimating & Sales Representative Work: (647) 473-5867 Cell: (416) 843-0073
Richard Press	1/5/2023 15:12	Your current system of rating the EV qualifications does not come close to meeting the needs of the most popular vehicles and needs to be calculated to accomplish this ASAP. Thank you

Name	DateTimeReceived	Body.TextBody
Lilthumpert70	1/5/2023 15:40	I am not in the market for an EV but the EV tax credit does not use logic. The exact same proportioned vehicle should be treated the same regardless of 5 or 7 seats or 4k lbs or 6k lbs. Sent from the all new AOL app for Android
Cassandra Despassione	1/5/2023 15:48	Am I to understand that billionaire corporations are getting tax rebates during a recession, or just millionaires that are buying the cars? Whatever the noble reason for business credits, that doesn't seem fair. Either for those who can't afford the expense or those who made sacrifices to live near enough to their jobs and shopping that they use public transportion. Regards, Cass
Steve Vogel	1/5/2023 17:04	should be a period where a foreign made EV can get the credit if the company plans to bring production to the US in the future. Prices are still too high for a lot of us. Steve Vogel Sent from my iPhone
Eric Luebehusen	1/5/2023 17:24	[illegible] bait and switch. Thanks again for your time and consideration. Eric On Wed, Jan 4, 2023, 12:24 PM Eric Luebehusen <eluebehusen@gmail.com<mailto:eluebehusen@gmail.com>> wrote: Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV.

Name	DateTimeReceived	Body.TextBody
Eric Luebehusen	1/5/2023 17:24	Quickly flew up though. For consumers like me who were poised to get an Ioniq in 2022 because it qualified, this ended up being very much like a bait and switch. Thanks again for your time and consideration. Eric On Wed, Jan 4, 2023, 12:24 PM Eric Luebehusen <eluebehusen@gmail.com<mailto:eluebehusen@gmail.com>> wrote: Hi Andres et al, I am writing per the notification on the Federal Register website about EV Tax Credits. In short, I have a suggestion: I do not believe it is fair to consumers to just suddenly drop an eligible EV in its entirety. I believe there should be a phasing-in as well as a phasing-out period. The latter in turn would not punish consumers like myself, who after a year of research, selected the at-the-time eligible 2023 Ioniq 5 for my family of 4 for many reasons, the tax credit included. It was very frustrating to find out the Ioniq 5 was summarily dropped from the list after we had set aside time and money to select this vehicle. FWIW, we settled on the Ioniq 5 because it was the only EV that as of mid-2022: * Was available * That I fit in (I'm 6'5") * That my two boys could fit in the back seat (oldest son, 16, is 6') * Cost less than $50,000 * Was eligible for the Tax Credit (77.4 kw) My preference was an F-150 Lightning, but good luck getting one of those... and if you do, you are looking at nearly $60k to start. Most other EVs do not have the back-seat space we need. So we settled on the Ioniq thinking we'd get some help via a tax credit. To have it yanked in its entirety as we went to purchase was a swift kick to the gut, but we forged ahead because we needed a new vehicle and I really wanted an EV.
Kim	1/5/2023 18:49	I do not get it…. * The Volkswagen ID4: $55,000 the same car with AWD $80,000? * Ford Mach e cap is $55,000 yet it is the same car as the Volkswagen with a $80,000 cap Makes me think twice about getting into an Ev. I think you are going to loose a lot of us with this new cap.
Kim	1/5/2023 19:10	Begin forwarded message: I do not get it…. * The Volkswagen ID4: $55,000 the same car with AWD $80,000? * Ford Mach e cap is $55,000 yet it is the same car as the Volkswagen with a $80,000 cap Makes me think twice about getting into an Ev. I think you are going to loose a lot of us with this new cap.
Austin Simpson	1/6/2023 6:48	EV tax credits should be available regardless of sales volume of a manufacturer. The government should let the market determine the demand and price of electrified vehicles and discontinue the practice of limited tax credits. Throughout our nation's history, auto manufacturers small and large have to compete for sales just like any other industry. The government should provide an equal playing field where consumers aren't mislead into purchasing a questionable product line for the sake of a tax credit. If society is aiming to encourage consumers to purchase electric vehicles, the government should provide equal incentives (or complete lack thereof). Let's focus on encouraging consumer choice based not on tax credits, but upon the actual product and brand being presented to them. Austin Simpson Business Owner & Resident of Missouri Sent from my iPhone
Mufaddal Mundiwala	1/6/2023 7:49	Dear Internal Revenue Service, I am writing to express my concern about the current system of subsidies for electric vehicles. It seems to me that the incentives are misaligned and do not adequately support the adoption of truly efficient and environmentally friendly vehicles. As an example, I have recently become aware of a situation in which a sport utility vehicle equipped with a small battery pack and limited electric range has qualified for a $7,500 subsidy. This vehicle can travel only 21 miles on electricity, yet it has received the same level of support as a fully electric sport utility vehicle with much greater range and cargo capacity. It seems unfair that a vehicle with such limited capabilities should receive the same level of support as one that is truly innovative and environmentally beneficial. I urge the Internal Revenue Service to review the current system of subsidies for electric vehicles and consider revising the criteria to better support the adoption of truly efficient and environmentally friendly vehicles unless, of course, that was never really the point in the first place. Thank you for your attention to this matter. Sincerely, Mufaddal

Name	DateTimeReceived	Body.TextBody
Stephen Kidder	1/6/2023 8:29	I am writing to request that the IRS reconsider its parameters for determining which EV's qualify for the pending tax credit. It is a poor methodology to try to determine a vehicle classification by weight when trying to encourage efficiency. Should a vehicle with higher interior volume and range not qualify when a heavier vehicle with less of each does? That discourages manufacturers from producing the most efficient vehicles possible. That is contrary to the purpose of the tax credit. Please re-examine this policy. Respectfully, Stephen Kidder
victor foster	1/6/2023 11:22	Stop the miss use of tax dollars to gas cars!
Jim .	1/6/2023 11:41	I'd like to say that it is silly that some vehicles are not apart of the tax credit. Or that some vehicles are out of the range of the tax credit. If the goal is to get all consumers at least in some sort of EV vehicle they should all be included and need to be more EV than gas. For instance i just ordered a cord lightning and because ford raised its prices im now out of the tax credit. The truck is a fully functioning ev that I am replacing two gas vehicles for. Jim
Omar	1/6/2023 14:40	in my area have marked up costs leading up to January 1st. So, it would make more sense if vehicles purchased from October of 2022 and on, would also qualify. Sincerely, Omar Hijaz
alvinvmateo@yahoo.com	1/6/2023 17:49	I believe the ones that put together this tax credit rule on EV do not own any electric vehicles and cannot comprehend what saving the planet means? I own an EV and I will purchase EV in the future because this is good the climate and this world. Why penalize people who believe in saving the planet and reward people who thinks fossil fuel is the future. Tax credit should go to the car that has the highest efficiency rating. period. Why make it so difficult. IRS - please make our lives simple. Your tax laws are hard enough to follow.
Luciano Yukio	1/6/2023 19:13	Mr Garcia I purchased a EV Bolt December 2022 and would be interested in having the tax credit since my car is Full Electric thank you Luciano Tokimatu Sent from my iPhone
Jeff Welch	1/6/2023 22:42	It's just ridiculous that you're allowing an extremely inefficient powertrain of 20 mpg to get an ev $7,500 tax credit and not including wholy American Te I give up. Jeff Welchslas.
gotorah	1/6/2023 23:29	administration ! Let's Go Brandon ! Sent with Proton Mail<https://proton.me/> secure email.
Ian Sebastian SebSongMusic	1/7/2023 0:54	The implementation of this bill smacks of cronyism. Oil and gas clearly wrote this agenda. CHANGE THE RULES NOW! Thank you, Ian Sebastian
trevor woolf	1/7/2023 10:26	The cynical application of the EV credit makes me lose faith in our government, our institutions, and our values. Trevor
lynneariec@gmail.com	1/7/2023 21:58	I don't think there should be a tax credit at all for electric vehicles but if you're going to do it at least do it fairly. Idiocy. Lynne Cunningham Sent from my iPhone

Name	DateTimeReceived	Body.TextBody
cebailey00@gmail.com	1/7/2023 22:57	Please stop changing the requirement for the 7500 credit, it has caused, and will continue to cause a circus at the dealer, having to call all the dealers in the country looking for a car, not knowing if the car will qualify for the credit in two months. There will be many people who will miss this credit because the rules will change without them knowing it, while they are at the dealer buying a car. I understand the sourcing requirement, but to open the entire credit for three months and then say something MIGHT change is just torturous for those of us in the market for a car. I was waiting for a car for over a year and last year at the drop of a hat the tax credit for that car disappeared, and now it may happen again. Just to appease a single out of touch Senator. Thanks Chris
Steven Watros	1/9/2023 9:10	Hello, I ordered a Ford Mach-E last year. The model I ordered no longer qualifies for the federal EV tax credit. I will most likely cancel my order and keep my ICE vehicle. I think the new EV rules are too restrictive. Just expressing my feelings on the matter, Steve
Dar Vigil	1/10/2023 14:48	Hello, There is either a clear misunderstanding of why the credit was created or a clear understanding of why the credit was created. What is clear is that the vehicles chosen to qualify were chosen by a person or group of people that have a misunderstanding of why the credit was created or have intentionally chosen specific vehicles to qualify based on influences from car companies rather than for the greater good of the American people. The vehicles chosen to qualify will be used as evidence of decision making by non-qualified personnel or by personnel not working in the interest of the American people. I am writing to express my disappointment with the vehicle tax credit that was offered by the IRS. I understand that the credit is intended to encourage the purchase of alternative fuel vehicles, but I believe that the current criteria for eligibility are too narrow and do not adequately support the transition to more sustainable transportation. Please choose the most efficient vehicles that most effectively promote the transition to more sustainable transportation. Sincerely,
Steven Perry	1/12/2023 15:38	To whom it may concern, Tax policy shouldn't in intent or effect choose winners or losers. By subsidizing some automakers or models of vehicles we see distortions in the economy that hurt the average American. Please do not subsidize or direct the economy. Policymakers and legislators are not as good at forecasting winners as they are at picking investment stock :).
Kelly Oseas	1/12/2023 16:08	Dear Mr. Garcia, Thank you for accepting comments on the electric vehicle tax credit qualifications. Please consider extending the same tax credits to those of us who purchased an EV in 2022. Many EVs purchased in 2022 aren't eligible for any tax credit due to manufacturer sales caps that existed prior to the new bill. Since these caps no longer apply to cars purchased this year and for the next 10 years, I ask for the same treatment. Why should qualifying vehicles purchased in 2022 not receive the same benefit as those purchased between 2023 and 2032? We have already done our part to move toward clean energy. Please do your part and allow us to share the same benefit those will get doing the same over the next ten years. Sincerely, Kelly Oseas [https://s-install.avcdn.net/ipm/preview/icons/icon-envelope-tick-round-orange-animated-no-repeat-v1.gif]<https://www.avast.com/sig-email?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient> Virus-free.www.avast.com<https://www.avast.com/sig-email?utm_medium=email&utm_source=link&utm_campaign=sig-email&utm_content=emailclient>
Matt’s Gmail	1/17/2023 14:22	I noticed that many inefficient gas cars that have small batteries and very little electric range, (which doesn’t really benefit the environment) get the full tax credit, while other fully electric cars which are built in the US do not receive the full tax credit. Please correct this error. Thank you Matt Mazur Sent from my iPhone
Ali Enes Cek	1/26/2023 16:42	2022 but can be technically possessed on or before December 2022. Since the purpose of new regulation is to support new clean vehicle, car’s placed in service definition should be much more broader to support electric vehicle purchaser who already meet with other criteria’s or rules of electric vehicle credit.

Name	DateTimeReceived	Body.TextBody
Chow Ling	2/1/2023 0:30	Hi! Although I applaud the U.S. govt for introducing a new EV rebate to encourage the sale of Electric Cars, I do think it was rather confusing and sloppily implement. ☹ As the IRS works out the specifics, I would like to ask that it doesn't penalize people who had placed an order for a EV car in late January/early February for a car that isn't going to be delivered till the end of March, by slashing the rebate in HALF! It's not fair to the folks who were incentivized to go green to buy an EV with a $7500 Rebate to only receive half of that when they actually get their car. If the rebate will be reduced, it would be more fair to allow people who ordered the car before March to get the full rebate or push the actual start date of the reduced rebate. Thank you for your time! Ling Chow
Brennan Family	2/8/2023 9:25	I entered into a written binding purchase agreement for an electric vehicle on August 10, 2022 based on the draft guidance at the time, which did not specify an end date for taking delivery. I noticed that the updated version of this form for the 2022 tax year now specifies delivery before January 1, 2023 in order to take advantage of the Transition Rule. I have not yet taken delivery of my electric vehicle, which will not qualify under the new rules based on where it is manufactured, and do not expect to take delivery until Fall 2023 based on supply chain issues. In order to improve the practical utility of Form 8936, I would like to request that specific guidance is given regarding the opportunity to claim the former EV Tax Credit under the Transition Rule during the 2023 tax year if the vehicle is delivered between 1/1/23 and 12/31/23. This would allow taxpayers like myself the opportunity to decide if we should take delivery and complete the purchase or forfeit our deposit should the Transition Rule no longer apply. Thank you for your time. Sincerely, Daniel Brennan
jq wong	2/28/2023 19:20	To Whom It May Concern: I am writing in response to the solicitation of comments concerning the qualified plug-in electric vehicle credit and Revenue Procedure 2022-42. As the IRS has delayed the EV battery proposed guideline until March 2023, the EV credit may change at any time during March 2023. I understand the battery requirement is critical to the bill. However, as a customer, I am concerned that the cut-off time is based on delivery date of EV instead of purchase time. As you may know, due to the chip shortage in the car industry, car delivery time is something the customer cannot control. When we purchase the car with a non refundable order fee provided, it will be a lottery game to know when exactly the car can be delivered. However, our purchase decision was made on the EV to qualify for the tax credit. As a result, I sincerely urge you to consider the customer's EV purchase situation and consider using EV purchase time as cut-off time for the EV battery effective date.
Keng Yuan Chang	1/3/2023 20:33	EQUALITY IS CONSTITUTIONAL
Tino Vagnini	1/3/2023 20:40	It's a mess and there's no logic. Sorry but your incompetent _____ Tino Vagnini 8, rue de Vitré Blainville, Qc J7B1Z4 Tel: 514-703-6434
Robert Popcevsk	1/3/2023 21:10	NOT FAIR!!
Bob Dorff	1/3/2023 22:21	Do you understand the what the goals of the IRA are? 1. Help the US move away from fossil fuels. 2. Offer incentives to move the auto industry (US auto industry) to non-fossil fuels 3. Stimulate the US economy. Do you think that your plan is doing any of this? Get your shit together!
Michael Cloran	1/3/2023 23:04	Embarrassingly political motivations seem obvious and I'm hopeful you will reconsider and do the right thing.
vanni grassotti	1/3/2023 23:34	Dear IRS I'm not sure why this is but I'm sure you can help us to make this right also kind of defeat the propose of EV tax credit [cid:50278b88-adb4-4301-9451-c8cef49910de]

Name	DateTimeReceived	Body.TextBody
Michael Struckman	1/4/2023 4:32	Just fix it. Isn't the tax code embarrassing enough as it is. What it should be about: 1. Get people to to buy more fuel efficient vehicles. - Those are the ones with higher MPG ratings… 2. Get car companies to invest in more fuel efficient vehicles. - Again higher MPG ratings… 3. Accelerate US investment as it relates to 1 and 2, but not as a deterrent to 1 and 2. - Keep your priorities straight. Everything else is political BS and we all can see it. Mike and Margarita Struckman
Ray Bovino	1/4/2023 5:44	I would like to own an electrical vehicle sometime in the future but can live without it. I'm more upset that my government again it's not looking out for the interests of we the people. With the disparity of which vehicles get or do not get the tax credit it's obvious that a number of decisions are being made by wheeling and dealing with the corporations. We're so sick of political games, bias and double standards. I'm praying for true justice and fairness to come to the IRS and every other governmental institution. May those playing games be put on the sidelines and committed servants of "we the people" take their place.
nelson moen	1/4/2023 6:34	[cid:3d776761-903c-4a93-b6c8-9c217e40d00a@namprd09.prod.outlook.com] This is absolutely ridiculous. Let's align the credit with the goals of saving our planet not some bs… Thank you
Vanessa S	1/4/2023 7:26	Dear .. whoever is reading it. Keep your sympathy to yourself & try to apply logic. Half of a brain is NOT more qualified for TAX CREDITS than a whole brain. King regards P.S. I am not an Elon Musk Supporter, in fact I think he is overrated. Now do not confuse the message with my sympathy.
Deborah Moore	1/4/2023 12:08	Fix this! Sent from my iPhone
MICHAEL RASKIN	1/4/2023 12:47	Seems to be these rules need to be reevaluated not even handedly applied Michael Raskin Sent from my iPhone
Zahari, Charlie	1/4/2023 20:47	This needs to be fixed immediately. Don't play politics with the inflation act. <https://twitter.com/wintonark/status/1610487772468637696?s=46&t=0-_zRVwPZa4miJsDohswXA> twitter.com<https://twitter.com/wintonark/status/1610487772468637696?s=46&t=0-_zRVwPZa4miJsDohswXA> [X]<https://twitter.com/wintonark/status/1610487772468637696?s=46&t=0-_zRVwPZa4miJsDohswXA> Charlie Zahari Sales Manager | Salt River Materials Group mobile: 951.269.3732
Daniel Webb	1/4/2023 20:51	hungry most and eat 1 meal a day max. Oh I also work 45 hours a week. The $3 trillion bill passed was a deplorable act from "leaders" that sit comfortably in their mansions. I don't care about the money but the fact that I can't afford to have a family makes me sad every day. On another note, the EV tax fraud that y'all have committed is on another level. Favoring companies, simply on the fact that Elon has stood for free speech is insanity. Just know that the only reason I'm still in this joke of a country is bc I'm too poor to move
Joseph O'neal	1/5/2023 12:58	Get your filthy fucking fingers out of the economy. Go and focus on real issues, like the laundry list of billionaires who don't pay their taxes, and the trillions of dollars of government money that's being laundered out of the people's hands.
Chris	1/5/2023 13:27	To not invite the pioneer to the EV Round Table and only invite union companies that feed democrats campaigns is a slap in the face of all tax payers. It's not even well hidden. I'm not even a hard core republican, just someone without blinders. -- Chris Boyd Cell 678-414-9218

Name	DateTimeReceived	Body.TextBody
Josh Raymond	1/5/2023 18:38	The EV tax credit is total nonsense. You are giving credits to people purchasing luxury vehicles, and ignoring many other avenues where green sustainable practices could be truly encouraged. some ideas: - Tax pets. - credit recycling - credit home gardening - credit more remote/home offices and decreased commuting. - credit buying local/american products that don't get shipped around the globe. Any of these would do more good. You're welcome.
Alex Mindlin	1/7/2023 15:02	I am deeply disappointed with such a guide lines.
Oscar Osuna	1/9/2023 8:36	place that was for the people that most have forgotten what it looked like. I always voted Democrat, but from now on they have lost my vote, my family votes and anyone I can tell what the Biden administration is doing to favor special interest. Oscar Osuna
Tracy Curran	1/11/2023 21:01	This is another reason why the American taxpayers are upset with the inconsistent policies of our government Tracy Curran
Grant Edwards	1/11/2023 21:30	These people are deranged. Sincerely, Grant L. Edwards St. Louis, Missouri
MATTHEW KEYS	1/11/2023 21:43	Please reconsider how you've classified vehicle eligibility for EV tax breaks. As it currently stands, it appears to go against the spirit and letter of the Inflation Reduction Act. Sent Via Carrier iPigeon!
shashi	1/15/2023 17:40	Please extend the tax credit dealine until end of 2023.-- -shashi
Nate Wadman	1/3/2023 23:13	not knowing when cars would arrive, and I am excluded from the rebate on my 2022 VW that I ordered earlier in the year and purchased because on 1 September I didn't want to wait another 8+ months for a qualifying vehicle because the rules arbitrarily changed. I understand the need for American manufacturing/jobs but the implementation of the IRA has created unintended consequences for some of us that jump through all of the hoops in time. Respectfully, Nathan Wadman Sent from my iPhone
Mark Trimakas	1/25/2023 9:42	Hello, Can you clarify the "Written Binding Contract" piece of the IRA with regards to the EV Tax Credit? Based on the language attached below, it appears if we as a customer had placed an order prior to the IRA being signed into law, but the car is not delivered until sometime in 2023, we would be grandfathered into the old rules for eligibility ie the car would not need to be manufactured in North America, no battery mineral requirements etc. If this is accurate, would we use the new tax form even though we are technically using the old one? Appreciate the clarification. [cid:image001.png@01D930A1.4C4C5880] Thank you, Mark
Michael Price	1/3/2023 16:08	I understand that if we have questions regarding the I.R.A. EV Tax Credit to e-mail. Is this a refundable credit? I ask this because I typically get a refund of $1k each year. This means I would get zero for the Tax Credit? Or could it become a "refundable" credit? Thank you, Michael Price

Name	DateTimeReceived	Body.TextBody
Goran Alimpic	1/3/2023 17:11	period between 8/17/2022 and 1/1/2023 there was a kind of "vacuum" when most of the EVs that were eligible under the old version of the Revenue Code Section 30D and before the new version came into effect were rendered ineligible for the Federal Tax Credit. The period in between was not defined in such a way to avoid unfair and random advantage to some taxpayers, since most of EV orders are submitted months in advance with long waiting lists, and buyers have little or no control of the delivery date. Therefore, I propose that IRS accepts and issue the Tax Credit for all purchases of EVs made in the transition period using either set of rules defined in those 2 versions of the Law, as chosen by the person who purchased the vehicle and is submitting the form. This is completely possible and in accordance with the Law, since it was already communicated that some provisions for the new rules (the battery requirements) would not be enforced for some time, so it is up to the Government to allow such partial application of the Law. That would, in my opinion, be fair to all EV buyers within that period. Sincerely, Goran Alimpic Tampa, FL
Ednando Bertoglio Rodrigues	1/3/2023 21:58	Boa noite! Senti-me instigado a comentar, mesmo sem conhecimento técnico ou específico sobre o assunto (desconto fiscal na aquisição veículos híbridos ou apenas elétricos); apenas para atender pedido do dono do twitter nesta plataforma. Entendo, humildemente, que carros elétricos são muito piores ao ambiente do que movidos a óleo diesel ou gasolina. Não se trata apenas de fumaça ou combustão; mas sobre métodos e meios de produção... No Brasil há a opções de carros movidos a álcool, ou melhor, etanol. De qualquer forma, todo incentivo fiscal é válido. Atenciosamente,
Philip Booth	1/3/2023 23:01	Hello, In regards to OMB Control No. 1545-2137 Thia bill does not encourage positive climate sensitive vehicle incentives effectively. Please adjust this bill so that it encourages the most efficient and least polluting vehicles manufactured in the US.
David Carbutt	1/4/2023 4:41	Hi Team, As someone who works in the automotive industry, i think it's key that you incentivize automotive companies to make cars as light as possible. This is important to improve car efficiencies but also drastically improves safety. Really heavy EV vehicles can cause some serious damage. I don't think you should have minimal weight limits/ if so i don't think that it makes sense to make it a blanket rule. All the best, David
Ellie Hu	1/6/2023 2:33	Hope you are well. This is Ellie from a top translation company registered in Hong Kong and Mainland China. I'm reaching out to see if you need translation services. We are an ISO certified company and member of the American Translators Association, specializing in providing translation service for 20+ years. Working with 6000+ native Translators, we can do translation for 120+ language pairs. We have provided translation services to many clients, including Microsoft, Huawei, GE healthcare, Netflix, Disney+, Apple TV, BBC, Forbes Media and many others. Our services include: * Language Translation * Software Localization * Website Localization * Technical Documentation * E-Learning Localization * Multilingual Desktop Publishing (DTP) * Search Engine Optimization (SEO) for Chinese and foreign search engines * And much more Do you have any translation needs or any interest in learning more? Please feel free to contact me. If you are not responsible for this, could you please send me the related manager's email address? Thanks a lot. Have a nice day. Best regards,
Jumbobaba	1/6/2023 12:40	Hello, Please think of it this way. Multiple studies have been done on how every dollar spent mitigating climate change will save us MANY more dollars in the future cleaning up climate catastrophes...like the $15 billion spent this year on supercharged weather events. Several years ago Houston had 54 INCHES OF RAIN IN A 4 DAY PERIOD. That has never happened here before. Scientists estimate the Great Salt Lake will be totally dry in 5 years without massive action. Then Salt Lake City becomes unlivable because of the toxic particulate matter in the air. It doesn't matter how much an electric vehicle cost. This is a life or death emergency for the United States of America. Please subsidize and incentivize every electric vehicle and solar/wind installation possible. Thank you, Jonathan Daugherty

Name	DateTimeReceived	Body.TextBody
SR T	1/6/2023 17:36	I believe the IRS qualification pricing is right and I Support it. I also want to bring to your attention about Fed tax credit whichne pired in 2021 for Hydrogen cars with fuel cell which are way better than these Battery Electric cars. If govt advertise well for fuell cell and Fed tax credit and more h2 stations believe me the sales will skyrocket. Thank you Reddy
Mark Trimakas	1/9/2023 14:29	Hi Andres, I had placed a binding order on a Fisker Ocean back on Aug 8, 2022 prior to the IRA being signed into law. At that time, it appeared that I would be eligible to use the old ev tax credit as I had a written binding contract. Is this still the case? The new updates on the IRS website are a little unclear, as it mentions a written binding contract with delivery before 2023, but not in my case where the delivery will be IN 2023. Any help would be greatly appreciated! Thank you, Mark Trimakas
Robert Reynolds	1/11/2023 16:47	Good day, When I attempt to use the "submit a formal comment" action button, a notification message pops up (see screen print below) informing me that this function is not available. What other method is available to make or submit a comment regarding this proposed collection? Regards, Robert Reynolds [cid:615b46f2-4dfa-4ce3-a085-2351741175b0]
Mark Trimakas	1/12/2023 8:12	Hello, I had placed a binding order on a Fisker Ocean back on Aug 8, 2022 prior to the IRA being signed into law. At that time, it appeared that I would be eligible to use the old ev tax credit as I had a written binding contract. Is this still the case? The new updates on the IRS website are a little unclear, as it mentions a written binding contract with delivery before 2023, but not in my case where the delivery will be IN 2023. Any help would be greatly appreciated! Thank you, Mark
Erika VW	1/3/2023 20:03	What better way to serve the American people than by giving them what they've asked for. Elon Musk specifically asked to be excluded from 7,500$ tax credit and the USA delivered. I think it's wonderful. Thank you all for everything you do. 🤍 Erika Renee
Adam Hiniker	1/3/2023 21:27	Hello, After seeing the classifications and corresponding price thresholds, there were a few that stood out as odd. I'm not necessarily asking for changes, just would like clarification/transparency on the classification criteria. Thanks! Adam Sent from my iPhone
David Tolsma	1/3/2023 22:05	Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit and Revenue Procedure 2022-42. Should be revised. We want to encourage two things. One is providing incentives for people to choose a vehicle that does not require fossil fuels. To stop the continuing use and depletion of the natural resource for transportation. This incentive should not favor one company over another. The Credit should not be limited by the number of vehicles a company has sold (either high or low). The price of the vehicle should not be a factor either. The goal is to encourage less fossil fuel vehicles, so the credit for someone buying a lower priced vehicle is more impactful than someone buying an expensive car. Simple is best, regardless of how people want to slant the goal, which is true if you have a complicated rule as well. Second is vehicles built in the USA significantly. For limiting liability on other countries' supply chains, Limit the amount of energy required just to transport the parts to build the vehicle. So minimizing the amount of fuel required to ship parts around, helping the goal to reduce fossil fuel used for transportation. Built in the USA for local jobs, to increase technical skills in the area, and replace the fossil fuel support jobs. Built in the USA also encourages more people to buy this product where the jobs are at. Significantly built in the USA, is difficult to define. Imported vehicles, obviously not qualified. Since this is a global economy, excluding one country that may be the best and only place to source something should not be a disqualification, but importing a commodity then just assembling it is dis-qualified. There will be obviously people trying to figure out the system and exploit it for what it's worth, so create that exploit in a favor to the goal of USA made.
Ameer Rahim	1/3/2023 23:50	Dear IRS and and Affiliates; Thank you for your time reading this. The EV tax credit qualifications is beneficial to both business and consumers in ensuring the growth and success
Putti Patil	1/4/2023 0:56	IRS credits should be given to pure electric vehicles, Having said that, EV cost should be 55k or less. Due to IRA credits, car makers priced it up before the bill was passed. Its kind of price increase to get more money from buyers. Inflation has been peaked, everybody says deflation coming, why we have to pay higher prices.? Car companies should decrease their car prices as there is no demand and jobs not paying higher wages. Working paycheck to paycheck every month. Thanks, Patil.

Name	DateTimeReceived	Body.TextBody
lance wong	1/4/2023 9:18	please enable commenting on doc https://www.federalregister.gov/documents/2022/12/30/2022-28402/proposed-collection-requesting-comments-on-form-8936-qualified-plug-in-electric-drive-motor-vehicle#addresses the page itself says that commenting is open until 2/28 but when you click to add a comment it says that commenting is unavailable
Kiyo Bennett	1/4/2023 9:43	🚗Yes vote from me. Colorado has so many diesel-fueled trucks because of the winter weather. Let's change that for every party. Kiyo Bennett
Chad Lundberg	1/4/2023 10:02	Something doesn't seem right about this bill. Sent from my iPhone
Grant Provencher	1/4/2023 10:08	using politics to determine taxation is literally against the people. Stop with the bullshit and do blanket credits not just those who benefit you or your daddy in some way. Sent from my iPhone
Daniel Goldman	1/4/2023 11:54	My name is Daniel Goldman and I support the continuation and expansion of EV federal tax credits.
kory holt	1/4/2023 12:34	Good morning, Considering electric vehicle tax credits, I believe we need to do more to incentivize manufacturing of vehicles to meet our needs. As well as incentivize consumers to purchase zero emissions vehicles.
Randy &Joyce Norris	1/4/2023 14:40	It appears updated guidelines by the IRS released last week have omitted verbiage relating to the EV transition rule (for tax credit eligibility) when an EV is purchased in 2023 and accompanied with a written binding contract signed before 8-16-22. IRS guidelines released prior to last weeks update actually did address this scenario. Please advise why this segment was omitted in the recent guideline update for EV sales in this category are transacted in 2023. It has recently become clear that your telephone hot line responders have chosen not to field any EV tax eligibility questions. Instead referring all inquiries back to your website data. So that's why I am electing to contact you electronically instead. Please advise as your response may determine whether I will choose to take delivery of an EV I entered into a written commitment pre order to buy before 8-16-22. Sincerely, Randall Norris Sent from my iPad
Jonathan Quenzer	1/4/2023 14:43	placed in service on the day before the enactment of the act. It does not mention anything about an end of this provision after December 31, 2022. The recent IRS guidance seems to indicate it ends December 31, 2022. Based on my understanding of the bill, I should be able to purchase an electric vehicle that I have a binding contract to purchase with that was signed before the IRA and receive the 7500 tax credit on my 2022 taxes because the date of service would be August 15 2022. There are thousands of Nissan Ariya reservation holders that this would affect since only a few have been delivered in 2022. Many will receive their vehicles in January/February 2023. Thanks, Jonathan Quenzer
Louis Rolland	1/4/2023 16:13	Hello, Please continue and expand credits to EVs that make sense for average Americans. It is critical to help EVs become affordable so that they can reach economies of scale and reduce our reliance on heavily damaging fossil fuels. Please do what is right and support common sense EV legislation over continued ICE and fossil fuels subsidies. Best, Louis
Mike Heup	1/4/2023 16:59	Good day, It appears updated guidelines by the IRS released last week have omitted verbiage relating to the EV transition rule (for tax eligibility) when and EV is purchased in 2023 and accompanied with a written binding contract signed before 8/16/2022. IRS guidelines released prior to last week's update actually did address this scenario. Please advise why this segment was omitted in the recent guideline update for EV sales in this category when transacted in 2023. It has recently become clear that your telephone hot line responders have chosen not to field any EV tax eligibility questions, instead, referring all inquiries back to your website data. This is the reason why I'm contacting you electronically instead. Please advise as your response may determine whether I will choose to take delivery of an EV I entered into a written commitment pre-order to purchase before 8/16/2022. Sincerely, Michael Heup
tommygear	1/4/2023 17:16	1. Only one per household. 2. If you earn over $150k you don't get government bailout.

Name	DateTimeReceived	Body.TextBody
EYAD ALMASRI	1/4/2023 17:19	Dear Sir, It appears the new guidelines that the IRS published last week are missing the condition when an EV is received in 2023 accompanied with a written binding contract signed before August 16th. I have a binding contract signed on August 12th for Nissan ARIYA 2023 which I reserved in 2021 and still waiting for delivery. My question is if the car will still be eligible for the federal tax credit (7500$) or not. I'm expecting the car to be delivered in the next 3weeks. My purchase decision will be based on if the Tax credit will be available for my car or not. Your response is highly appreciated. Thank you! Eyad Almasri
tmgnnll@aol.com	1/4/2023 17:40	Please respond promptly as it is time critical. I have a written binding agreement for a 2023 Nissan Ariya dated 15 August 2022. I will not receive the vehicle until 2023 (VERY SOON). Can I claim the $7500 tax credit on my 2022 tax forms based on the old rules? Thank you in advance for your quick response, Tom Gunnell
Kevin Mohan	1/5/2023 2:30	Dear Andres, I purchased an EV to help offset our carbon footprint and curb the reliance on gasoline we currently have. I believe this is an activity that should credit largely the consumer of a plug-in EV. Kindly include such credit in form 8936. Sincerely, Kevin M.
Jackson Burger	1/17/2023 1:32	What exactly is your plan here? I thought we lived in a free, democratic country where the government doesn't value certain companies over others. America is turn into China more and more everyday. Aren't we enemies with those guys? Y'all are contradictory as all hell. Might go move to China now, since it’s more of a free country than America. -- Jackson Burger
Ron Minezzi	1/3/2023 19:41	Just like solar panels, If they can’t sell without you giving away our tax dollars, then they shouldn’t sell…
Snyder	1/3/2023 19:42	EV credits are a bad idea. There was no national dialogue or debate on the house/congress floor. It was rammed through by special interests. I cannot afford an EV and i resent this give away to mostly the wealthy. Please repeal this credit. Sent from my iPhone
Richard Collette	1/3/2023 19:48	Eliminate all EV subsidies. It creates a false economy that doesn't actually make the vehicles more affordable and will continue to contribute to inflation. Second, as designed it isn't even remotely consistent or fair, effectively incentivizing poorly designed, cheap vehicles that create a false veil that the industry is moving to a "good" ev infrastructure. Let the market run its course.
James Anderson	1/3/2023 20:05	There shouldn’t be any tax credits for any of the EV makers. But, if you are going to give tax credits to one, then give them to all. ********** J. Scott Anderson
Rodney Linkous	1/3/2023 20:36	totally pay for it. Besides, electric cars are a drain on the economy, as is the "New Green Deal". The federal government wastes money on too many things that don't benefit everyone.
Darian Miller	1/3/2023 21:17	support a mass increase in EV production. Our electrical grid is already experiencing problems today and cannot support a massive amount of new EVs being charged. Darian Miller Geneseo, IL
A J	1/3/2023 21:54	Good evening, There should be no tax credits for Electric Vehicles (EV) There has not been enough academic studies to prove that EV is beneficial to our planet. They are not safer for driving. They are not easily recycled. They demand more precious and rare earth metals. They still depend on fossil fuels for parts manufacturing, assembly, and powering. They are not as easily repaired. I could go on, but I must digress. This email will fall on deaf eara. IRS does not care about what the public thinks. Sincerely, Anthony Jackson 512-948-2398 2022 Tax Audit (2019) Survivor
Reid Allen Williamson	1/3/2023 22:14	Tax sunsidies could be better used on mass transit, housing and childcare over incentives on a $55,000+EV. Give tax credits to people who walk to work, increase the $5,000 childcare pre tax limit, and many better policies.

Name	DateTimeReceived	Body.TextBody
David Blessman	1/3/2023 22:23	Thank you for requesting comments on the EV subsidy(s). No more at all please. The market is started and consumers have enough access. The EV manufacturers have financial opportunities (sell carbon credits) to sustain the development of their business. Or they should fail. No more government support/subsides please!
Johanes Swenberg	1/3/2023 22:59	Dear sirs Public comment against ev tax credits. The tax payers do not need to subsidize this growing and profitable high end industry and consumer.
Jim Skiff	1/4/2023 2:00	ZERO tax deduction! Enough with the social engineering by taxing citizens to get the result you want! I shouldn't have to fund a car I can't afford for someone in a better financial situation than I am! That's REGRESSIVE taxation!
Erik Maudslien	1/4/2023 3:35	Why are my tax dollars going to subsidize cars with 20mpg and a small electric battery. This is a joke, if you really have to give more money away at least make it fit electric vehicles only. Prefer no tax credit what do ever for cars
Ronald McKe	1/4/2023 6:28	I think that no electric vehicles should get any tax credits. Right now our economic problems outweigh our immediate environmental problems
Jeff Miller	1/4/2023 7:57	Hello, Just respectfully commenting that I strongly disagree with subsidies for the EV industry, for now. I believe that there are far too many inadequacies in the EV supply chain for this policy to currently make sense, and that there are better use of these funds for both environmental and economic purposes. My thoughts: - I believe that from an environmental and carbon reduction perspective these funds would have much better ROI subsidizing the development of traditional nuclear electricity generation and fission R&D. Nuclear is crucial for anyone serious about tackling greenhouse gases and global warming. - The supply chain for metals like cobalt is appalling, it is not at all ethical from a human rights or environmental perspective, and by the way it takes significant carbon to pull required metals out of the ground! Essentially slavery, exposure to toxic metals, and child labor is not okay for us to feel better about our CO2 output in my book. - I am not convinced that we have adequate disposal and recycling supply chain to safely dispose of spent EV batteries after their useful life. - I am not convinced that there is even enough supply of these metals to produce desired EVs. Overall I am a supporter of environmentalism and the movement towards renewables, but we need to do so heavily inclusively of nuclear and without sacrificing our ethics and logical reasoning about how to effectively get there in a step by step approach. A "throw money at EVs because ESG" is, respectfully, not the solution. Best regards, Jeff Miller
Diane Armstrong	1/4/2023 8:36	Our government shouldn't be inserting itself at all - there should be no tax credit for purchase of any vehicle. Let the free market do what it does. Right now, we are being robbed blind - taxation without representation is theft. Diane Armstrong Texas from my mobile device
Joe Cool	1/4/2023 8:52	No. EVs are no better than internal combustion and in fact pose a long term problem due to spent battery disposal issues. They should be taxed more, if anything, to offset the hazards and human rights abuses in making and disposing of the batteries. Thanks for your consideration.
Gerald Hartling	1/4/2023 9:05	Dear IRS, I believe that there should not be any tax incentive for buying an EV. Thanks, -Gerry Hartling
Steve Chassee	1/4/2023 9:47	The EV tax credit should be eliminated altogether... If something like electric cars is such a good idea, it shouldn't have to be mandated, reinforced with credits, or laws. It should be a good idea on its own merit, and people should be able to take advantage of it. If people don't think it's a good idea, it's their loss. The fact that you have combustion engines getting credits while completely electric vehicles that aren't getting credits, is a blatant display of not only your hypocrisy, but dirty politics at work. Do better. Steve Chassee
Zebediah C. McClure	1/4/2023 11:30	This needs to be revised. Having a separate tax treatment depending on what type of vehicle is driven is discrimination. Electric vehicles should not receive special credits, incentives, or other unusual tax treatment. Thank you for your attention. Zeb McClure

Name	DateTimeReceived	Body.TextBody
Johnny Blizzard	1/4/2023 11:51	Tax credit should not be allowed at all.. Drive electric if you chose.... My tax dollars do not need to subsidize this. Sent via the Samsung Galaxy S22+ 5G, an AT&T 5G smartphone Get Outlook for Android<https://aka.ms/AAb9ysg>
Courtney Eastep	1/4/2023 12:13	I say no to these tax credits. They will just raise prices to off set said credit. Plus its Unfair to tax payers that either cant afford a ev or can not drive one because they drive more then 300 miles for work purposes. If tax credit is offered on one kind of car then it needs to be on all cars! With fines for companies that raise prices to offset credits
Bryan Johnson	1/4/2023 12:56	Proposed Collection; Requesting Comments on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit - OMB Control No. 1545-213 My comment is NO CREDIT SHOULD EVER BE ALLOWED FOR ANY ELECTRIC DRIVE ANYTHING. This is a massive subsidy to the wealthy at the expense of the taxpayers.
Brian Knotts	1/4/2023 15:08	I am against any tax credits for particular technologies. If there is to be any credit, it should be for overall lifetime (including manufacture) efficiency. Brian Knotts
Thomas Nagle	1/4/2023 15:08	Andres Garcia, Any subsides for EVs will merely encourage automotive manufacturers to further inflate the price of their products. Eliminating vehicle subsidies will produce a downward pressure on price making vehicles cheaper for consumers.
m.lawford@lawfordmedia.com	1/4/2023 15:11	I wish to submit my opinion on the proposed IRS / Govt credit for Electric Vehicles. I am totally opposed to ANY gov't credit/ or payment to people as an incentive to buy these vehicles. Therefore, I oppose this new regulation/rule/credit. These new "green" energy products must stand on their own and must be developed to a point where they actually work, and produce the results people desire as far as pollution reduction. The free market will decide when they meet that criteria. Mary Ann Lawford Boise, Idaho
malferds	1/4/2023 15:12	to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. My name is Jason. I'm from Wisconsin. I think it is absolutely rubbish that some people are getting some sort of incentive or benefit or similar reduction and cost when the rest of the population has to pay for that significant funding. Meaning why does everyone that does not have an electric vehicle or purchase of electric vehicle have to pay for the other people that do? And I get that your response might be that this happens all the time with many different subjects and facets of life. That's an unacceptable answer if the thing that we're talking about concerning electric vehicles is the fact that it is not necessary... Let me start that over. It's not necessary It's counterproductive. It's damaging to our planet. Yes I'm talking about the usage of electric vehicles... It's biased It's politically motivated. It is not actually benefiting our nation our country our state or our planet!!!! So again with that in mind why are we paying for some random people to help them purchase electric vehicles when I'm not going to own one myself and it's not even for a good cause and it will not help the people in citizens of the USA as a group?..... If your reason is to help the EV industry be more widespread available to consumers and to be more often used by consumers... Ask yourself if that's the reason^^^^ Because if that's the reason then the biggest helper to the EV industry should be the ones getting the most benefit and profit and the most push to propel their company and assets. And with that being said if any company has any vehicles that are non-electric they should get less and way less if not zero funding compared to companies that focus solely on electric vehicles!!! Companies who create gas vehicles should get absolutely nothing compared to the ones who do just EV. But at the end of the day I don't even want that! I don't want to pay for someone else's electric vehicle. Taxation without representation, unfair taxation, oppressive taxation, completely frivolous taxation! Thank you.

Name	DateTimeReceived	Body.TextBody
wolfmoon@reagan.com	1/4/2023 16:14	I say NO to any government assistance in the form of tax breaks or ANY federal (taxpayer) money going to pay for people purchasing electric vehicles. As with Solyndra, these grants, tax breaks, exemptions, and other taxpayer funded schemes to benefit any one industry do NOT belong as a part of what our government is supposed to be achieving. We can not only NOT afford to spend MORE on anything at all, we need to spend LESS. The budget needs to be cut by at least 50% to even have a chance at paying down the debt, let alone what we accrue in interest because of these maniacs in government treating the word "trillion" as if it were only one dollar. If an industry cannot stand on it's own, it needs to be shut down or pushed out of the market completely. I don't care what the ideological reason might be for pushing the business is, if it can't stand on it's own it MUST fail or restructure. Too many are lying about climate change. It is NOT caused by humans. Pollution is, and the production of batteries is a hundred times more pollution producing than drilling for oil and burning it in an emission controlled vehicle. Batteries are toxic. What happens to the old ones? They certainly do NOT get 'recycled' and used again. What happens when we run out of "rare earth" material to make these batteries? There is not an endless supply of materials needed to make batteries, and a good chunk of America's rare earth materials has been treasonously sold to the chinese. EVs are a lofty idea with a very bad set of processes attached to them. They are NOT good for the environment, and they are a further tax on our already strained electric grid because the idiot in chief wants us electricity free obviously, because he's causing the closure of the plants that generate this precious fuel. He's an idiot and so is everyone that blindly follows him around. You're asking for comments on this, so there is mine. It's not popular amongst the America hating progressives on both sides of the isle, so I don't expect anyone will pay my comments any attention, but I had to try anyway. Thanks.
Kevin A Krueger	1/4/2023 17:48	Tax Credits for Electric Vehicle consumption seems unconstitutional, unfair and inequitable. Personally I cannot afford any car but traditional gas-powered and I’m sure that 90% of our working population is in the same predicament. Let our Free Markets decide if EV can improve & become profitable.-- Ever to Excel Kevin A Krueger<http://KevinAKrueger.com>
Daniel McConnell	1/4/2023 18:00	As a tax paying citizen and owner of a registered automobile I do not believe any vehicle should receive a tax credit. No Electric or ICE powered vehicle should be given a tax credit.
Marcia Lutz	1/4/2023 19:17	Government rebates have a negative effect on the average tax payer and only benefit those who can afford ev’s. I shouldn’t be paying for someone elses automobile.
C. N. Van Rickley	1/4/2023 20:49	Please end all tax credits to EV's this is just driving the price of the vehicles up. In response to your initial tax credit, EV car manufacturers just raised their prices $7,500. This madness needs to stopped. We have seen the same response from tax credits given to colleges, solar panels, and other markets. Carlos Sent from my T-Mobile 5G Device Get Outlook for Android<https://aka.ms/AAb9ysg>
paul rekowski	1/4/2023 20:49	My comment is I oppose all tax credits for EVs period. Sent from Yahoo Mail on Android<https://go.onelink.me/107872968?pid=InProduct&c=Global_Internal_YGrowth_AndroidEmailSig__AndroidUsers&af_wl=ym&af_sub1=Internal&af_sub2=Global_YGrowth&af_sub3=EmailSignature>
berry husband	1/4/2023 23:05	I would like to share my comments about the electric vehicle tax credit qualifications. Why should they get a tax credit? How do electric vehicle owners contribute to rebuilding infrastructure and roads? Gas vehicle owners contribute to the fixing and rebuilding of roads by paying a gas tax. Do they pay an added electric tax? Maybe they should.
Wendi Csorba	1/4/2023 8:45	You all are a bunch of money-hungry, greedy, over-reaching, assholes. May all of you get what you deserve in life; mostly the bad. You want to see power? Keep fucking with us U.S.A. citizens. Not only will you have your "powerful" titles ripped away, your lives ruined; everyone in this country will make sure you all are buried under the prison of GiTMO. Get ready for our uprising. We all hate you. Thanks.