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Tax Information Center

New Energy Tax Credits for *Hybrids*

Hybrids

Hybrids purchased or placed into service after December 31, 2005 may be eligible for a federal income tax credit of up to \$3,400.

Diesels

Alternative Fuel Vehicles

Credit amounts begin to phase out for a given manufacturer once it has sold over 60,000 eligible vehicles.







Plug-in Hybrids

Electric Vehicles



[Chrysler](#) | [Ford](#) | [GM](#) | [Honda](#) | [Mazda](#) | [Mercedes](#) | [Nissan](#) | [Toyota](#) | [All](#)

FAQ

Vehicle Make & Model	Full Credit	Phase Out		No Credit
		50%	25%	
Honda hybrids purchased after December 31, 2008, are not eligible for this tax credit.				
Honda	Jan. 1, 2006 – Dec. 31, 2007	Jan. 1 – Jun. 30, 2008	July 1 – Dec. 31, 2008	Jan. 1, 2009
 2005-06 Insight CVT	\$1,450	\$725	\$362.50	\$0
 2005 Accord Hybrid AT & Navi AT	\$650	\$325	\$162.50	\$0
 2006 Accord Hybrid AT & Navi AT (w/o updated control calibration)	\$650	\$325	\$162.50	\$0
 2006-07 Accord Hybrid AT & Navi AT (w/ updated control calibration)	\$1,300	\$650	\$325	\$0
 2005 Civic Hybrid (SULEV) MT & CVT	\$1,700	\$850	\$425	\$0
 2006-09 Civic Hybrid CVT	\$2,100	\$1,050	\$525	\$0
AT = automatic transmission; CVT = continuously variable transmission; MT = manual transmission; SULEV = Super Low Emission Vehicle emissions rating. 2009 Model Year Hybrid Vehicles (March 19, 2009) Honda Hybrid Begins Phase-Out on January 1 (Nov. 19, 2007) Additional Honda Vehicles Certified for Hybrid Tax Credits (Nov. 22, 2006) Seven Honda Vehicles Certified for New Energy Tax Credit (June 1, 2006)				
Sources: Internal Revenue Service and vehicle manufacturers. (Updated December 15, 2009)				

[Additional Requirements view...](#)

[Phase Out & Termination view...](#)

[Claiming the Credit view...](#)

[Other Tax Incentives view...](#)

Additional Information

- [IRS Home Page](#)

- [Credit Available for Taxpayers Who Purchased or Leased a Wide Range of Hybrid Models In 2007](#) (IRS, Jan. 2, 2008)
 - [Hybrid Cars and Alternative Motor Vehicles](#) (IRS, Updated Dec. 11, 2007)
 - [Credit Available for Taxpayers Who Purchased or Leased Hybrid Vehicles In 2006](#) (IRS, Jan. 4, 2007)
 - [Summary of the Credit for Qualified Hybrid Vehicles](#) (IRS, Updated Nov. 8, 2007)
 - [Spotlight on... Energy Policy Act of 2005 Tax Credits](#) (USDOE)
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