

United States Senate

WASHINGTON, DC 20510

January 15, 2025

The Honorable Daniel Werfel
Commissioner of Internal Revenue
Internal Revenue Service
1500 Pennsylvania Avenue NW
Washington, DC 20222

Dear Commissioner Werfel,

I write to request information about the Section 30D clean vehicle credit, the 25E previously owned clean vehicle credit, the Section 45W Commercial Clean Vehicle Credit, and the Section 30C Alternative Fuel Vehicle Refueling Property Credit.

Following the passage of the Inflation Reduction Act in 2022, there have been significant concerns about the cost of these tax credits. This concern has only grown following decisions made by the Treasury Department to expand the scope of the tax credits, such as by creating the "Leasing Loophole," which allows the 45W credit to be claimed on leased vehicles, many of which are not eligible to claim the credit otherwise.

As Congress examines the tax code to ensure that it reflects the interests of all Americans, I would like to request the following information:

1. The total dollar value of credits awarded under the Section 30D credit in 2024
2. The total dollar value of credits awarded under the Section 25E credit in 2024
3. The total dollar value of credits awarded under the Section 45W credit in 2024
4. The total dollar value of credits awarded under the Section 30C credit in 2024
5. The average annual income of taxpayers who claimed the Section 30D credit in 2024.
6. The average annual income of taxpayers who claimed the 25E credit in 2024.
7. The average manufacturer's suggested retail price of leased vehicles receiving a tax credit under the Section 45W credit in 2024.

I respectfully request this information by Friday January 17, 2025.

Sincerely,



Bernie Moreno
U.S. Senator