

***TTB Online CPE* — Vehicle Credits**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Identify vehicles that qualify for the New Clean Vehicle Credit.

B Learning Objective B

Determine which taxpayers qualify to claim the Previously-Owned Clean Vehicle Credit.

C Learning Objective C

Calculate the amount of the Commercial Clean Vehicle Credit.

D Learning Objective D

Recognize the impact of transferring a clean vehicle credit to a registered dealer.

E Learning Objective E

Calculate the amount of the Alternative Fuel Vehicle Refueling Property Credit a taxpayer is eligible to receive.