



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D. C. 20224

The Honorable Ron Johnson
United States Senate
Washington, DC 20510

Dear Senator Johnson:

Thank you for your letter dated January 27, 2020, about the Treasury Inspector General for Tax Administration's (TIGTA's) September 2019 report titled, "Millions of Dollars in Potentially Erroneous Qualified Plug-In Electric Drive Motor Vehicle Credits Continue to Be Claimed Using Ineligible Vehicles" (Report). You asked how the IRS enforces the electric vehicle tax credit to avoid erroneous claims.

The IRS is committed to using all available information and authority to prevent erroneous plug-in credit claims. We recognize the importance of fair tax administration and always strive to be a good steward of taxpayers' dollars.

As mentioned in our management response to the Report (Appendix V of the Report), the President's budget includes this legislative proposal for correctable error authority:

Provide the IRS with greater flexibility to address correctable errors. (FY 2020 Budget)—The Administration proposes to expand IRS authority to correct errors on taxpayer returns. Current statute only allows the IRS to correct errors on returns in certain limited instances, such as basic math errors or the failure to include the appropriate social security number or taxpayer identification number. This proposal would expand the instances in which the IRS could correct a taxpayer's return including cases where: (1) the information provided by the taxpayer does not match the information contained in Government databases or Form W-2, or from other third party databases as the Secretary determines by regulation; (2) the taxpayer has exceeded the lifetime limit for claiming a deduction or credit; or (3) the taxpayer has failed to include with his or her return certain documentation that is required to be included on or attached to the return. This proposal would make it easier for IRS to correct clear taxpayer errors, directly improving tax compliance and reducing EITC and other improper payments and freeing IRS resources for other enforcement activities.

Correctable error authority would permit the IRS to address compliance issues like the plug-in credit more efficiently at the time of filing. This authority would improve and expand the compliance efforts the IRS could complete during processing rather than during more expensive post-processing compliance activity (for example, audits). It also

could include denying non-qualifying plug-in credits outright if our funding allows for the IT changes and other resources required to do that.

Without correctible error authority, we must use our field and campus resources to conduct an examination on every return claiming the credit to determine eligibility. Because the IRS has limited resources, we must be mindful of how we use those resources to address tax compliance. We strive to balance our resources across the filing population and areas of known noncompliance.

I enclosed answers to your specific questions.

I hope this information is helpful. If you have additional questions, please feel free to contact me, or your staff may contact Amy Klonsky, Acting Director, Legislative Affairs, at 202-317-6985.

Sincerely,

Charles P. Rettig

cc: The Honorable Charles E. Grassley
The Honorable John Barrasso
The Honorable James Lankford
The Honorable Joni Ernst
The Honorable Mike Braun
The Honorable Thom Tillis
The Honorable Pat Toomey
The Honorable John Cornyn
The Honorable James E. Risch
The Honorable Ted Cruz
The Honorable Mike Crapo
The Honorable John Kennedy
The Honorable Bill Cassidy, M.D.
The Honorable James M. Inhofe

1. **For each tax year since 2010, please provide the:**
 - a. **Total number and dollar amount of electric vehicle tax credits claimed, broken down by state and household income;**

The IRS does not track this data by household income, but we can provide results grouped by adjusted gross income (AGI). See Exhibit Q1a attached.

- b. **Total number and dollar amount of electric vehicle tax credits claimed by individuals on leased vehicles, broken down by state and household income;**

The credit is not claimed by the individual for a leased vehicle.

- c. **Total number and dollar amount of electric vehicle tax credits claimed that were determined to be erroneous, broken down by state and household income; and**

The IRS does not track this data by household income, but we can provide examination results grouped by total positive income (TPI) reported on the return. See Exhibit Q1C attached.

- d. **Major categories of make and model of vehicles for which electric vehicle tax credit claims were determined to be erroneous.**

The IRS does not track this data.

2. **Has the IRS conducted a program-wide audit for the electric vehicle tax credit to determine the total amount of credits that were claimed improperly since the creation of the program? If so, please provide the results. If not, please state whether the IRS will provide this audit for Congress.**

The IRS has not conducted a program-wide audit for the electric vehicle tax credit. We determined such an audit would not be an effective use of resources given other cases with higher compliance risks and larger potential adjustments. Further, the President's Fiscal Year 2021 budget includes a proposal to repeal this credit.

3. **Please explain how the IRS uses the vehicle identification number (VIN) to identify improper claims as well as other actions the IRS has implemented to reduce improper claims.**

For Tax Year 2019, the IRS established business rules to identify potential improper claims of the Plug-In Electric Vehicle Credit using the VINs reported to obtain these credits. The rules cover various types of improper claims, such as identification of

credits claimed over the allowable amount, vehicles being claimed more than once, and ineligible vehicles (age of vehicle and/or invalid VINs).

While we have established systemic identification for potential improper credits for Tax Year 2019 and forward, we are in the process of manually assessing Tax Year 2018 credits. The Service compiled a list of VINs reported on Plug-In Electric Vehicle Credits claimed in Tax Year 2018 and is analyzing for potential improper claims.

If the Plug-In Credit is identified as an issue for or during an audit, the examiner is instructed to verify the VIN is valid and belongs to a “qualifying vehicle.” Various resources exist to assist the examiner, including Practice Network, Industry, and Section 30D Program Subject Matter Experts.

4. How would a reporting requirement for dealers of electric vehicles improve the administration of the electric vehicle tax credit program, and what information would be most helpful for the IRS in administering the program effectively?

Requiring a dealer to provide the sale price and VIN, along with the name and TIN of the purchaser, could prevent multiple taxpayers from claiming the credit for the same vehicle. As mentioned in the TIGTA report, manufacturers’ leasing entities that claim the credit may not always provide a complete list of the VINs.

The IRS would refer matters of policy on reporting requirements to the Department of Treasury.

EXHIBIT Q1C

The following tables show the number of returns by state and tax year where an examination resulted in an adjustment to the Electric Vehicle Plug-In Credit. The tables are in three groupings of Total Positive Income¹ (TPI). The adjustment could be a full or partial disallowance of the credit.

Returns Examined with TPI Under \$200,000

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
Alabama	[d]		[d]							[d]
Arizona			[d]				[d]			[d]
Arkansas			[d]						[d]	[d]
California	[d]	13	55	[d]	12	13	[d]	13	[d]	134
Colorado	[d]		[d]	[d]	[d]	[d]		[d]		10
Connecticut	[d]	[d]	[d]						[d]	[d]
Delaware			[d]							[d]
Florida	10	[d]	35	[d]	[d]	[d]	[d]	[d]	[d]	76
Georgia	[d]		[d]	[d]	[d]	[d]	[d]	[d]	[d]	21
Hawaii		[d]	[d]							[d]
Idaho						[d]				[d]
Illinois	[d]		[d]		[d]				[d]	13
Indiana			[d]	[d]				[d]		[d]
Iowa	[d]		[d]							[d]
Kansas	[d]									[d]
Kentucky	[d]									[d]
Louisiana			[d]							[d]
Maine	[d]									[d]
Maryland	[d]	[d]	[d]							[d]
Massachusetts	[d]	[d]	[d]							[d]
Michigan	[d]		[d]				[d]			[d]
Minnesota			[d]			[d]				[d]
Mississippi	[d]	[d]	[d]							[d]
Missouri			[d]		[d]		[d]	[d]	[d]	[d]
Nevada		[d]				[d]	[d]		[d]	[d]
New Hampshire	[d]		[d]							[d]
New Jersey	[d]		[d]				[d]		[d]	12
New Mexico	[d]		[d]							[d]
New York	[d]	[d]	[d]	[d]	[d]				[d]	12
North Carolina	[d]	[d]	[d]	[d]		[d]				[d]
Ohio	[d]		[d]	[d]	[d]	[d]				[d]
Oklahoma			[d]							[d]
Oregon		[d]	[d]	[d]		[d]				[d]
Pennsylvania	[d]	[d]	[d]							[d]
Rhode Island			[d]							[d]
South Carolina	[d]	[d]	[d]		[d]			[d]		[d]
Tennessee	[d]			[d]					[d]	[d]
Texas	[d]	[d]	18		[d]	[d]	[d]	[d]	[d]	37
Utah			[d]							[d]
Virginia			[d]					[d]		[d]
Washington		[d]	[d]		[d]		[d]	[d]		13
West Virginia			[d]							[d]
Wisconsin	[d]	[d]	[d]							[d]
Wyoming		[d]								[d]
Grand Total	63	41	196	22	34	32	20	25	21	454

¹ Total Positive Income (TPI) is, in general, the sum of all positive amounts shown for the various sources of income reported on the individual income tax return and, thus, excludes net losses.

Data Source: Examination Operational Automated Database (EOAD) which captures examination results by issue. This information is input by examiners at the time of closing a case but is not validated.

Returns Examined with TPI over \$200,000 and under \$1 Million

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
Arizona			[d]	[d]		[d]				[d]
California		[d]	[d]	[d]	[d]	[d]	[d]	[d]	[d]	28
Florida	[d]	[d]	[d]		[d]					[d]
Georgia			[d]	[d]	[d]			[d]	[d]	[d]
Illinois	[d]									[d]
Iowa					[d]			[d]		[d]
Maryland								[d]		[d]
Massachusetts	[d]									[d]
Michigan	[d]									[d]
New Jersey	[d]		[d]							[d]
New Mexico							[d]			[d]
New York					[d]					[d]
Ohio	[d]		[d]							[d]
Oregon						[d]				[d]
Pennsylvania		[d]	[d]							[d]
South Carolina		[d]								[d]
Tennessee		[d]					[d]			[d]
Texas	[d]		[d]					[d]		[d]
Vermont			[d]							[d]
Virginia									[d]	[d]
Washington	[d]		[d]							[d]
Grand Total	[d]	[d]	21	[d]	[d]	[d]	[d]	12	[d]	74

Returns Examined with TPI over \$1 Million

Tax Year	2010	2012	2015	2016	Grand Total
California		[d]	[d]		[d]
Colorado				[d]	[d]
Georgia			[d]		[d]
Minnesota	[d]				[d]
North Dakota	[d]				[d]
Washington		[d]			[d]
Grand Total	[d]	[d]	[d]	[d]	[d]

Data Source: Examination Operational Automated Database (EOAD) which captures examination results by issue. This information is input by examiners at the time of closing a case but is not validated.

The following tables shows the total dollar amount of the adjustments to the Electric Vehicle Plug-In Credit by state and tax year.

Total dollar amount of adjustments to the Electric Vehicle Plug-In Credit for Returns Examined with TPI Under \$200,000

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
Alabama	[d]		[d]							[d]
Arizona			[d]				[d]			[d]
Arkansas			[d]						[d]	[d]
California	[d]	\$ 46,874	\$ 224,581	[d]	\$ 86,493	\$ 47,450	[d]	\$ 70,825	[d]	\$ 623,646
Colorado	[d]		[d]	[d]	[d]	[d]		[d]		\$ 31,049
Connecticut	[d]	[d]	[d]						[d]	[d]
Delaware			[d]							[d]
Florida	\$ 23,664	[d]	\$ 148,012	[d]	[d]	[d]	[d]	[d]	[d]	\$ 328,713
Georgia	[d]		[d]	[d]	[d]	[d]	[d]	[d]	[d]	\$ 88,814
Hawaii		[d]	[d]							[d]
Idaho						[d]				[d]
Illinois	[d]		[d]		[d]				[d]	\$ 33,655
Indiana			[d]	[d]				[d]		[d]
Iowa	[d]		[d]							[d]
Kansas	[d]									[d]
Kentucky	[d]									[d]
Louisiana			[d]							[d]
Maine	[d]									[d]
Maryland	[d]	[d]	[d]							[d]
Massachusetts	[d]	[d]	[d]							[d]
Michigan	[d]		[d]				[d]			[d]
Minnesota			[d]			[d]				[d]
Mississippi	[d]	[d]	[d]							[d]
Missouri			[d]		[d]		[d]	[d]	[d]	[d]
Nevada		[d]				[d]	[d]		[d]	[d]
New Hampshire	[d]		[d]							[d]
New Jersey	[d]		[d]				[d]		[d]	\$ 53,987
New Mexico	[d]		[d]							[d]
New York	[d]	[d]	[d]	[d]	[d]				[d]	\$ 39,916
North Carolina	[d]	[d]	[d]	[d]		[d]				[d]
Ohio	[d]		[d]	[d]	[d]	[d]				[d]
Oklahoma			[d]							[d]
Oregon		[d]	[d]	[d]		[d]				[d]
Pennsylvania	[d]	[d]	[d]							[d]
Rhode Island			[d]							[d]
South Carolina	[d]	[d]	[d]		[d]			[d]		[d]
Tennessee	[d]			[d]					[d]	[d]
Texas	[d]	[d]	\$ 87,611		[d]	[d]	[d]	[d]	[d]	\$ 163,008
Utah			[d]							[d]
Virginia			[d]					[d]		[d]
Washington		[d]	[d]		[d]		[d]	[d]		\$ 66,701
West Virginia			[d]							[d]
Wisconsin	[d]	[d]	[d]							[d]
Wyoming		[d]								[d]
Grand Total	\$ 142,031	\$ 141,277	\$ 809,934	\$ 140,201	\$ 187,911	\$ 137,322	\$ 108,071	\$ 141,221	\$ 118,038	\$ 1,926,005

Data Source: Examination Operational Automated Database (EOAD) which captures examination results by issue. This information is input by examiners at the time of closing a case but is not validated.

**Total dollar amount of adjustments to the Electric Vehicle Plug-In Credit for Returns
Examined with TPI over \$200,000 and under \$1 Million**

Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
Arizona			[d]	[d]		[d]				[d]
California		[d]	[d]	[d]	[d]	[d]	[d]	[d]	[d]	\$ 240,124
Florida	[d]	[d]	[d]		[d]					[d]
Georgia			[d]	[d]	[d]			[d]	[d]	[d]
Illinois	[d]									[d]
Iowa					[d]			[d]		[d]
Maryland								[d]		[d]
Massachusetts	[d]									[d]
Michigan	[d]									[d]
New Jersey	[d]		[d]							[d]
New Mexico							[d]			[d]
New York					[d]					[d]
Ohio	[d]		[d]							[d]
Oregon						[d]				[d]
Pennsylvania		[d]	[d]							[d]
South Carolina		[d]								[d]
Tennessee		[d]					[d]			[d]
Texas	[d]		[d]					[d]		[d]
Vermont			[d]							[d]
Virginia									[d]	[d]
Washington	[d]		[d]							[d]
Grand Total	[d]	[d]	\$109,316	[d]	[d]	[d]	[d]	\$115,924	[d]	\$ 573,432

**Total dollar amount of adjustments to the Electric Vehicle Plug-In Credit for Returns
Examined with TPI over \$1Million**

Tax Year	2010	2012	2015	2016	Grand Total
California		[d]	[d]		[d]
Colorado				[d]	[d]
Georgia			[d]		[d]
Minnesota	[d]				[d]
North Dakota	[d]				[d]
Washington		[d]			[d]
Grand Total	[d]	[d]	[d]	[d]	[d]

Data Source: Examination Operational Automated Database (EOAD) which captures examination results by issue. This information is input by examiners at the time of closing a case but is not validated.

EXHIBIT Q1A: Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2017								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 54c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	151,519,250	79,513	486,059,177	17,974	77,618,465	25,776	162,718,504	35,763	245,722,208
Alabama	2,037,160	266	1,668,623	76	324,129	92	690,267	98	654,227
Alaska	344,953	71	405,472	23	97,502	25	155,917	23	152,053
Arizona	2,992,185	1,829	11,601,927	400	1,777,204	609	4,047,671	820	5,777,052
Arkansas	1,222,606	111	669,765	32	121,028	40	269,166	39	279,571
California	17,904,868	31,567	191,430,106	6,724	28,550,945	9,825	60,076,106	15,018	102,803,055
Colorado	2,687,156	2,751	18,210,758	611	3,105,474	1,082	7,586,246	1,058	7,519,038
Connecticut	1,755,895	931	5,611,758	189	861,312	310	1,914,107	432	2,836,339
Delaware	460,318	181	1,040,457	52	229,709	79	502,531	50	308,217
District of Columbia	345,582	190	1,204,072	34	160,151	43	248,032	113	795,889
Florida	9,988,823	3,191	19,234,252	893	3,404,110	916	6,001,105	1,382	9,829,037
Georgia	4,540,593	1,701	9,764,413	515	1,761,698	497	3,282,423	689	4,720,292
Hawaii	687,881	865	5,282,348	253	1,131,619	338	2,269,011	274	1,881,718
Idaho	756,505	153	856,144	53	229,850	50	297,687	50	328,607
Illinois	6,101,974	2,282	14,912,297	426	1,981,453	654	4,484,934	1,202	8,445,910
Indiana	3,118,504	668	4,030,170	199	863,204	200	1,330,485	269	1,836,481
Iowa	1,451,638	270	1,684,838	65	287,108	109	713,808	96	683,922
Kansas	1,322,895	308	1,885,192	74	349,362	108	654,227	126	881,603
Kentucky	1,910,250	262	1,525,116	80	308,435	80	516,230	102	700,451
Louisiana	1,939,080	191	1,105,787	56	240,406	44	286,230	91	579,151
Maine	655,463	220	1,089,767	83	308,186	77	413,971	60	367,610
Maryland	2,951,699	1,869	11,339,006	328	1,420,399	703	4,377,406	838	5,541,201
Massachusetts	3,449,532	2,299	14,041,030	416	1,923,250	684	4,140,426	1,199	7,977,354
Michigan	4,731,768	1,155	7,319,837	323	1,523,223	414	2,737,712	418	3,058,902
Minnesota	2,758,068	1,006	6,521,183	204	949,949	349	2,342,363	453	3,228,871
Mississippi	1,221,752	86	438,157	34	110,935	22	128,941	30	198,281
Missouri	2,784,512	711	4,486,767	161	725,489	255	1,730,605	295	2,030,673
Montana	502,171	62	326,436	25	99,304	20	118,853	17	108,279
Nebraska	901,871	170	967,038	52	199,999	60	373,931	58	393,108
Nevada	1,401,227	638	4,046,818	183	859,811	192	1,240,915	263	1,946,092
New Hampshire	703,430	391	2,049,245	117	375,414	151	869,490	123	804,341
New Jersey	4,410,281	1,886	11,512,630	334	1,432,671	537	3,214,142	1,015	6,865,817
New Mexico	912,642	236	1,442,811	68	304,405	93	598,490	75	539,916
New York	9,636,085	3,302	18,268,243	862	3,597,789	1,217	6,774,901	1,223	7,895,553
North Carolina	4,544,823	1,273	7,920,725	307	1,370,101	431	2,897,497	535	3,653,127
North Dakota	361,039	40	202,492	[d]	[d]	[d]	[d]	12	75,984
Ohio	5,590,324	1,241	7,799,534	290	1,412,043	444	2,920,528	507	3,466,963
Oklahoma	1,611,292	182	1,090,383	63	279,404	63	415,509	56	395,470
Oregon	1,917,376	1,610	9,736,620	431	1,893,779	628	3,996,804	551	3,846,037
Pennsylvania	6,210,773	1,568	9,421,788	370	1,584,746	497	3,030,214	701	4,806,828
Rhode Island	533,112	179	952,100	58	226,002	61	346,255	60	379,843
South Carolina	2,223,486	369	2,087,575	108	444,062	145	899,816	116	743,697
South Dakota	417,801	49	297,769	20	97,067	10	56,028	19	144,674
Tennessee	3,013,391	555	3,346,969	152	644,402	156	1,004,315	247	1,698,252
Texas	12,333,208	3,527	22,408,754	756	3,174,131	1,038	7,006,836	1,733	12,227,787
Utah	1,314,837	645	4,091,131	169	784,984	232	1,558,805	244	1,747,342
Vermont	327,034	327	1,841,010	117	556,242	129	781,025	81	503,743
Virginia	3,928,128	1,737	10,748,783	285	1,257,306	553	3,410,444	899	6,081,033
Washington	3,542,178	3,496	22,734,068	641	3,083,902	1,195	7,982,987	1,660	11,667,179
West Virginia	763,024	92	506,048	29	112,066	30	179,986	33	213,996
Wisconsin	2,852,158	703	4,318,676	181	868,603	260	1,666,591	262	1,783,482
Wyoming	269,277	38	217,561	[d]	[d]	[d]	[d]	20	136,589
Other [1]	1,176,622	63	364,728	21	86,037	14	97,120	28	181,571

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2016								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 54c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	150,683,108	50,823	311,698,160	12,144	49,943,845	14,975	95,998,116	23,704	165,656,199
Alabama	2,040,135	199	1,118,818	91	355,957	54	349,951	54	412,910
Alaska	346,440	54	321,992	13	46,779	26	177,926	15	97,287
Arizona	2,940,156	1,122	6,953,591	272	1,180,820	345	2,197,683	505	3,575,088
Arkansas	1,222,251	109	616,693	38	131,823	34	246,074	37	238,796
California	17,836,677	20,026	123,562,229	4,205	17,336,899	5,960	37,319,462	9,861	68,905,868
Colorado	2,646,067	1,787	11,724,564	378	1,845,068	684	4,744,783	725	5,134,713
Connecticut	1,755,920	548	3,381,806	88	341,895	153	915,339	307	2,124,572
Delaware	455,801	162	897,605	50	186,051	55	337,637	57	373,917
District of Columbia	344,300	118	758,622	23	89,387	31	218,794	64	450,441
Florida	9,832,783	2,433	14,874,651	735	2,972,230	613	4,056,417	1,085	7,846,004
Georgia	4,528,470	1,150	6,441,040	361	1,175,304	306	1,929,546	483	3,336,190
Hawaii	686,474	292	1,754,374	91	370,370	89	597,463	112	786,541
Idaho	739,590	120	630,666	47	180,468	38	218,567	35	231,631
Illinois	6,108,186	1,565	10,082,433	322	1,467,224	422	2,802,763	821	5,812,446
Indiana	3,105,063	468	2,807,419	142	571,601	133	877,556	193	1,358,282
Iowa	1,449,900	170	1,016,357	63	285,189	60	416,759	47	314,409
Kansas	1,324,124	231	1,470,121	69	326,062	60	416,187	102	727,872
Kentucky	1,907,105	175	958,865	66	264,884	51	314,207	58	379,774
Louisiana	1,957,874	147	828,519	43	130,178	35	234,763	69	461,578
Maine	650,462	98	470,173	41	148,595	37	191,717	20	129,861
Maryland	2,951,855	1,120	6,766,438	216	845,298	393	2,486,736	511	3,434,404
Massachusetts	3,423,634	1,158	7,367,860	180	829,115	296	1,856,669	682	4,682,076
Michigan	4,725,516	856	5,197,690	272	1,286,453	294	1,898,636	290	2,012,601
Minnesota	2,740,020	596	3,662,570	158	702,583	159	1,029,086	279	1,930,901
Mississippi	1,229,131	60	296,593	31	110,975	15	93,910	14	91,708
Missouri	2,779,215	523	3,244,158	159	690,730	176	1,169,650	188	1,383,778
Montana	500,239	31	185,473	[d]	[d]	[d]	[d]	15	97,227
Nebraska	899,107	90	486,385	34	133,335	26	160,165	30	192,885
Nevada	1,375,904	485	2,914,231	148	584,095	138	914,741	199	1,415,395
New Hampshire	698,602	256	1,233,432	119	341,000	65	406,031	72	486,401
New Jersey	4,389,260	1,115	7,109,021	180	732,508	290	1,860,431	645	4,516,082
New Mexico	907,500	133	791,295	37	147,412	46	294,144	50	349,739
New York	9,597,840	1,381	8,286,965	334	1,319,336	385	2,347,128	662	4,620,501
North Carolina	4,499,678	831	4,815,124	234	807,032	255	1,657,129	342	2,350,963
North Dakota	360,674	26	161,427	12	44,347	[d]	[d]	[d]	[d]
Ohio	5,577,057	794	4,760,501	253	1,058,206	237	1,583,774	304	2,118,521
Oklahoma	1,613,807	148	820,524	70	274,901	38	263,480	40	282,143
Oregon	1,894,710	1,038	6,231,005	291	1,299,434	341	2,196,370	406	2,735,201
Pennsylvania	6,189,005	1,064	6,436,578	274	1,128,162	286	1,860,664	504	3,447,752
Rhode Island	529,767	88	493,712	26	107,587	30	172,150	32	213,975
South Carolina	2,199,986	273	1,501,473	85	311,378	79	504,374	109	685,721
South Dakota	416,529	28	172,358	[d]	[d]	[d]	[d]	12	84,170
Tennessee	2,990,964	414	2,301,642	168	625,734	110	706,955	136	968,953
Texas	12,203,062	2,725	16,927,536	677	2,637,147	709	4,707,418	1,339	9,582,971
Utah	1,287,931	573	3,558,763	156	653,244	181	1,213,334	236	1,692,185
Vermont	326,115	105	529,350	39	133,287	36	213,702	30	182,361
Virginia	3,912,019	1,167	7,104,280	210	845,072	354	2,171,534	603	4,087,674
Washington	3,492,532	2,239	14,217,998	464	2,039,589	675	4,474,548	1,100	7,703,861
West Virginia	766,783	57	339,296	23	105,845	16	114,913	18	118,538
Wisconsin	2,842,208	413	2,623,932	126	604,146	115	772,682	172	1,247,104
Wyoming	269,568	22	136,924	[d]	[d]	[d]	[d]	[d]	[d]
Other [1]	1,215,112	40	255,088	[d]	[d]	[d]	[d]	17	124,585

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2015								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 54c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns, total	150,057,417	38,591	230,900,830	9,926	40,446,756	11,774	73,924,311	16,891	116,529,763
Alabama	2,046,629	129	643,273	60	242,284	38	196,471	31	204,518
Alaska	360,438	44	244,454	20	93,686	[d]	[d]	[d]	[d]
Arizona	2,893,679	861	4,958,634	243	998,521	269	1,798,110	329	2,162,003
Arkansas	1,226,422	56	288,790	29	117,683	12	75,107	15	96,000
California	17,721,259	17,214	101,631,262	3,854	15,485,851	5,256	31,582,401	8,104	54,563,010
Colorado	2,611,854	1,216	8,022,487	314	1,604,194	472	3,325,510	430	3,092,783
Connecticut	1,759,710	367	2,308,206	72	281,753	97	615,727	198	1,410,726
Delaware	451,266	75	390,185	28	88,827	29	179,932	18	121,426
District of Columbia	344,507	80	477,376	19	89,593	16	96,687	45	291,096
Florida	9,653,966	1,669	9,556,857	540	2,025,972	434	2,717,435	695	4,813,450
Georgia	4,508,659	1,793	11,358,280	445	1,879,089	657	4,481,148	691	4,998,043
Hawaii	687,965	280	1,553,434	100	380,769	100	624,970	80	547,695
Idaho	719,922	68	333,288	32	114,157	17	92,716	19	126,415
Illinois	6,157,946	1,080	6,832,457	278	1,147,835	289	1,983,652	513	3,700,970
Indiana	3,103,013	311	1,840,759	108	456,576	86	546,452	117	837,731
Iowa	1,453,219	123	721,563	50	214,835	47	318,638	26	188,090
Kansas	1,335,958	110	586,142	36	123,847	36	219,566	38	242,729
Kentucky	1,907,947	132	807,524	41	159,700	38	263,398	53	384,426
Louisiana	1,996,570	112	582,243	47	161,604	25	151,358	40	269,281
Maine	643,974	69	337,574	25	85,832	20	103,037	24	148,705
Maryland	2,952,980	687	4,202,516	158	606,221	221	1,483,180	308	2,113,115
Massachusetts	3,400,603	749	4,707,665	144	558,438	195	1,253,517	410	2,895,710
Michigan	4,719,178	508	3,036,146	163	737,450	160	1,016,517	185	1,282,179
Minnesota	2,724,560	329	2,288,146	81	403,368	92	585,677	156	1,299,101
Mississippi	1,240,442	39	154,548	19	66,689	[d]	[d]	[d]	[d]
Missouri	2,783,353	292	1,716,611	112	500,841	84	554,405	96	661,365
Montana	497,387	22	112,756	11	30,256	[d]	[d]	[d]	[d]
Nebraska	898,559	68	396,855	20	83,874	30	185,807	18	127,174
Nevada	1,345,197	324	1,977,849	110	418,599	94	670,663	120	888,587
New Hampshire	692,262	148	677,815	81	231,868	26	159,603	41	286,344
New Jersey	4,377,677	671	4,238,016	134	557,605	164	1,010,607	373	2,669,804
New Mexico	914,310	101	574,980	36	153,409	33	195,309	32	226,262
New York	9,608,410	849	4,956,619	223	885,241	247	1,463,980	379	2,607,398
North Carolina	4,447,711	489	2,756,644	156	586,139	156	946,216	177	1,224,289
North Dakota	368,680	16	93,235	[d]	[d]	[d]	[d]	[d]	[d]
Ohio	5,588,213	512	3,062,222	179	763,274	130	890,014	203	1,408,934
Oklahoma	1,636,293	95	501,002	47	195,030	19	114,207	29	191,765
Oregon	1,867,277	678	4,048,646	199	868,228	237	1,529,877	242	1,650,541
Pennsylvania	6,196,408	657	3,817,327	224	888,783	167	1,071,851	266	1,856,693
Rhode Island	526,976	49	264,123	16	52,316	14	80,566	19	131,241
South Carolina	2,163,854	147	806,582	54	207,655	50	295,070	43	303,857
South Dakota	415,595	20	100,316	[d]	[d]	[d]	[d]	[d]	[d]
Tennessee	2,964,498	247	1,411,776	88	310,282	68	439,043	91	662,451
Texas	12,136,150	1,853	11,317,687	542	2,325,765	494	3,216,414	817	5,775,508
Utah	1,262,113	312	1,861,584	107	437,642	92	605,517	113	818,425
Vermont	325,858	53	260,834	22	70,247	20	111,580	11	79,007
Virginia	3,904,662	719	4,389,136	144	579,359	239	1,492,089	336	2,317,688
Washington	3,427,553	1,819	11,685,599	380	1,654,180	626	4,204,569	813	5,826,850
West Virginia	779,586	46	243,982	23	73,774	12	77,807	11	92,401
Wisconsin	2,838,897	248	1,473,378	78	327,370	89	569,454	81	576,554
Wyoming	277,942	23	137,936	[d]	[d]	[d]	[d]	10	72,200
Other [1]	1,189,330	32	153,511	[d]	[d]	[d]	[d]	14	91,265

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2014								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 54c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns, total	148,305,204	38,523	217,132,554	10,354	41,127,667	12,582	73,874,976	15,587	102,129,911
Alabama	2,042,175	106	531,591	51	177,114	34	222,953	21	131,524
Alaska	360,958	37	199,683	17	75,839	[d]	[d]	[d]	[d]
Arizona	2,835,826	864	4,998,095	234	949,068	311	1,935,108	319	2,113,919
Arkansas	1,221,353	77	419,176	33	121,783	25	155,886	19	141,507
California	17,412,941	19,119	102,320,655	4,312	15,574,703	6,107	32,658,799	8,700	54,087,153
Colorado	2,550,434	888	5,664,754	239	1,223,265	364	2,399,912	285	2,041,577
Connecticut	1,751,634	218	1,313,653	48	183,345	56	326,675	114	803,633
Delaware	444,408	57	332,794	23	89,902	14	75,868	20	167,024
District of Columbia	338,657	61	336,321	21	80,338	13	74,515	27	181,468
Florida	9,433,912	1,554	9,228,217	572	2,323,666	394	2,512,498	588	4,392,053
Georgia	4,451,704	1,656	10,383,609	471	2,070,206	659	4,532,117	526	3,781,286
Hawaii	682,359	353	2,061,380	111	444,108	134	875,711	108	741,561
Idaho	701,619	70	403,449	19	88,342	31	177,093	20	138,014
Illinois	6,136,643	1,267	8,097,791	349	1,626,530	396	2,690,519	522	3,780,742
Indiana	3,073,900	341	2,040,284	124	547,034	107	717,175	110	776,075
Iowa	1,445,828	102	586,072	35	150,266	43	267,498	24	168,308
Kansas	1,334,121	96	480,758	41	150,034	31	183,161	24	147,563
Kentucky	1,892,345	94	459,906	52	189,762	24	138,643	18	131,501
Louisiana	2,002,390	108	542,054	46	140,386	36	224,482	26	177,186
Maine	637,907	43	209,176	15	57,010	15	63,159	13	89,007
Maryland	2,935,829	558	3,215,416	154	773,023	202	1,142,356	202	1,300,037
Massachusetts	3,353,295	498	3,028,428	99	415,611	161	1,011,645	238	1,601,172
Michigan	4,686,082	570	3,322,637	216	1,054,083	196	1,189,346	158	1,079,208
Minnesota	2,688,710	281	1,653,599	90	398,422	96	607,930	95	647,247
Mississippi	1,239,709	34	170,554	17	50,047	[d]	[d]	[d]	[d]
Missouri	2,766,247	273	1,599,492	100	434,166	108	701,073	65	464,253
Montana	492,055	24	124,250	10	26,248	[d]	[d]	[d]	[d]
Nebraska	888,939	69	347,537	34	133,979	22	124,121	13	89,437
Nevada	1,317,240	273	1,567,638	101	427,113	70	441,071	102	699,454
New Hampshire	685,446	80	380,999	32	107,893	27	157,086	21	116,020
New Jersey	4,341,555	510	3,006,619	117	443,692	142	871,893	251	1,691,034
New Mexico	910,144	121	589,224	52	176,318	45	271,785	24	141,121
New York	9,530,510	681	3,681,617	208	706,408	189	1,076,656	284	1,898,553
North Carolina	4,374,610	461	2,397,288	188	679,265	152	923,876	121	794,127
North Dakota	370,739	16	76,609	[d]	[d]	[d]	[d]	[d]	[d]
Ohio	5,560,532	520	3,086,437	207	964,802	165	1,073,499	148	1,048,136
Oklahoma	1,637,135	129	699,510	60	238,532	36	228,491	33	232,487
Oregon	1,822,233	607	3,435,500	209	879,239	218	1,344,700	180	1,211,561
Pennsylvania	6,169,427	500	2,915,569	156	632,279	184	1,165,783	160	1,117,507
Rhode Island	521,701	25	102,767	10	34,406	11	47,754	[d]	[d]
South Carolina	2,127,459	147	759,298	56	214,773	50	281,635	41	262,890
South Dakota	411,772	22	95,650	13	44,111	[d]	[d]	[d]	[d]
Tennessee	2,925,626	229	1,332,995	82	339,236	68	438,779	79	554,980
Texas	11,996,255	1,944	11,715,023	564	2,338,453	594	3,817,603	786	5,558,967
Utah	1,222,512	240	1,358,598	85	319,125	82	542,480	73	496,993
Vermont	323,352	40	211,446	16	46,608	13	82,015	11	82,823
Virginia	3,870,986	537	3,057,434	133	516,933	173	1,010,856	231	1,529,645
Washington	3,343,797	1,710	10,870,229	403	1,923,849	641	4,209,425	666	4,736,955
West Virginia	782,520	34	154,934	17	66,237	[d]	[d]	[d]	[d]
Wisconsin	2,811,561	232	1,264,164	94	408,485	80	484,670	58	371,009
Wyoming	279,939	20	135,279	[d]	[d]	10	68,205	[d]	[d]
Other [1]	1,166,173	27	166,416	[d]	[d]	[d]	[d]	14	82,988

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2013								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 53c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
All returns, total	147,005,369	31,663	182,589,313	8,138	32,940,523	9,963	59,301,420	13,562	90,347,370
Alabama	2,046,059	97	485,864	45	175,965	32	184,679	20	125,220
Alaska	357,735	40	185,495	21	74,834	[d]	[d]	[d]	[d]
Arizona	2,804,985	571	3,366,209	185	794,284	190	1,230,307	196	1,341,618
Arkansas	1,217,742	67	348,724	31	115,864	21	120,103	15	112,757
California	17,146,450	14,823	85,468,489	2,869	11,287,316	4,438	25,293,689	7,516	48,887,484
Colorado	2,498,644	699	4,328,151	202	942,450	266	1,799,777	231	1,585,924
Connecticut	1,749,871	275	1,540,401	57	194,334	65	330,870	153	1,015,197
Delaware	439,982	38	182,319	13	48,532	13	68,773	12	65,014
District of Columbia	332,208	67	387,481	15	55,018	22	126,613	30	205,830
Florida	9,330,009	1,157	6,666,936	440	1,741,535	309	1,968,266	408	2,957,135
Georgia	4,433,262	573	3,324,847	155	587,412	209	1,310,249	209	1,427,186
Hawaii	675,619	282	1,546,801	94	372,080	100	592,399	88	582,322
Idaho	691,435	79	380,685	39	157,536	29	155,632	11	67,517
Illinois	6,101,637	1,282	8,132,769	360	1,726,091	418	2,804,306	504	3,602,372
Indiana	3,050,445	285	1,568,384	105	407,265	83	517,966	97	643,133
Iowa	1,434,930	104	593,273	42	207,919	33	190,230	29	195,124
Kansas	1,324,732	135	734,641	50	188,843	47	295,291	38	250,707
Kentucky	1,883,661	84	413,705	42	133,521	29	184,508	13	95,676
Louisiana	1,996,992	108	644,506	37	136,619	44	308,937	27	198,950
Maine	635,779	55	237,179	27	110,051	18	74,278	10	52,850
Maryland	2,919,478	549	2,967,166	141	526,145	184	1,043,438	224	1,397,583
Massachusetts	3,309,115	488	2,508,732	121	382,416	160	872,395	207	1,253,921
Michigan	4,665,175	630	3,752,012	210	1,008,019	261	1,667,573	159	1,076,420
Minnesota	2,655,239	303	1,710,182	95	415,245	106	653,281	102	641,656
Mississippi	1,242,420	42	198,229	25	95,132	[d]	[d]	[d]	[d]
Missouri	2,739,706	279	1,639,625	107	503,652	95	618,793	77	517,180
Montana	487,509	18	86,631	[d]	[d]	[d]	[d]	[d]	[d]
Nebraska	879,866	71	414,683	26	128,850	30	183,908	15	101,925
Nevada	1,304,563	271	1,573,604	101	427,253	56	368,141	114	778,210
New Hampshire	681,549	105	509,075	37	117,218	34	180,847	34	211,010
New Jersey	4,327,350	506	2,670,208	104	325,895	169	819,787	233	1,524,526
New Mexico	904,670	110	578,247	48	203,598	35	204,536	27	170,113
New York	9,458,024	790	4,296,545	210	772,697	261	1,429,803	319	2,094,045
North Carolina	4,329,873	338	1,812,522	130	475,379	107	635,003	101	702,140
North Dakota	361,895	16	80,439	11	46,432	[d]	[d]	[d]	[d]
Ohio	5,533,869	436	2,644,012	170	740,925	159	1,045,664	107	857,423
Oklahoma	1,628,870	135	746,803	68	325,740	38	238,813	29	182,250
Oregon	1,792,670	609	3,310,098	202	799,555	244	1,418,446	163	1,092,097
Pennsylvania	6,155,125	511	3,090,760	170	691,992	169	1,065,735	172	1,333,033
Rhode Island	517,683	38	204,517	[d]	[d]	22	129,274	[d]	[d]
South Carolina	2,101,960	115	594,783	49	205,866	34	195,868	32	193,049
South Dakota	412,650	30	162,317	14	67,802	[d]	[d]	[d]	[d]
Tennessee	2,903,000	173	981,119	71	289,005	51	331,200	51	360,914
Texas	11,878,858	1,604	9,899,869	447	1,876,936	473	3,030,179	684	4,992,754
Utah	1,195,891	149	843,774	65	270,648	47	317,750	37	255,376
Vermont	321,526	57	251,472	25	80,995	16	68,793	16	101,684
Virginia	3,834,719	500	2,759,927	100	342,960	185	1,050,182	215	1,366,785
Washington	3,292,967	1,574	9,698,363	377	1,651,986	484	3,114,202	713	4,932,175
West Virginia	783,374	74	363,708	31	108,336	30	172,206	13	83,166
Wisconsin	2,797,947	276	1,489,905	112	455,394	99	607,210	65	427,301
Wyoming	283,847	25	103,822	15	55,050	[d]	[d]	[d]	[d]
Other [1]	1,152,004	20	109,345	[d]	[d]	[d]	[d]	[d]	[d]

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2012								
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 53c							
		Total		AGI less than \$100,000		\$100,000 and less than \$200,000		AGI \$200,000 or more	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
All returns, total	145,820,827	14,800	79,579,978	4,304	18,056,795	5,338	30,724,967	5,158	30,798,216
Alabama	2,054,832	75	432,200	36	169,772	29	194,859	10	67,569
Alaska	362,064	26	151,802	15	61,623	[d]	[d]	[d]	[d]
Arizona	2,763,735	249	1,371,711	102	406,143	87	564,168	60	401,400
Arkansas	1,221,243	55	316,752	24	101,957	19	136,000	12	78,795
California	16,911,704	6,203	31,029,759	1,260	4,598,344	1,987	9,956,967	2,956	16,474,448
Colorado	2,456,529	377	2,342,826	108	524,470	166	1,106,805	103	711,551
Connecticut	1,744,505	134	642,829	43	161,386	54	269,056	37	212,387
Delaware	435,270	29	147,237	[d]	[d]	14	67,829	[d]	[d]
District of Columbia	329,138	24	101,328	[d]	[d]	[d]	[d]	[d]	[d]
Florida	9,274,291	451	2,590,676	205	912,679	137	927,579	109	750,418
Georgia	4,426,851	171	985,981	69	331,997	64	405,840	38	248,124
Hawaii	667,725	172	976,868	40	171,339	83	524,179	49	281,350
Idaho	680,143	35	181,240	[d]	[d]	18	112,291	[d]	[d]
Illinois	6,087,530	631	4,102,353	185	958,243	258	1,847,514	188	1,296,596
Indiana	3,038,743	151	821,922	65	270,172	60	364,098	26	187,652
Iowa	1,430,388	95	602,948	43	217,650	37	273,711	15	111,587
Kansas	1,326,016	65	367,249	24	108,946	24	148,301	17	110,002
Kentucky	1,880,963	37	203,053	18	78,774	[d]	[d]	[d]	[d]
Louisiana	2,000,495	69	361,463	30	128,185	23	138,890	16	94,388
Maine	631,779	50	167,678	23	63,428	16	54,000	11	50,250
Maryland	2,888,636	395	1,936,850	118	438,253	167	861,470	110	637,127
Massachusetts	3,278,352	293	1,384,268	82	264,741	104	451,885	107	667,642
Michigan	4,645,942	340	2,124,853	135	699,199	136	929,380	69	496,274
Minnesota	2,624,119	165	988,580	51	238,728	75	494,532	39	255,300
Mississippi	1,249,360	29	187,557	[d]	[d]	[d]	[d]	10	74,502
Missouri	2,730,845	148	916,167	54	255,179	58	408,031	36	252,957
Montana	485,138	18	76,563	12	39,835	[d]	[d]	[d]	[d]
Nebraska	873,088	48	288,894	20	94,962	19	126,432	[d]	[d]
Nevada	1,290,260	115	600,248	40	169,291	42	229,927	33	201,030
New Hampshire	680,613	76	358,419	21	66,598	38	200,194	17	91,627
New Jersey	4,309,001	227	1,132,967	59	254,760	93	418,464	75	459,743
New Mexico	906,014	74	408,827	27	121,708	28	156,867	19	130,252
New York	9,381,549	410	1,878,145	145	507,397	154	778,199	111	592,549
North Carolina	4,287,103	185	987,364	75	278,804	70	449,361	40	259,199
North Dakota	354,867	[d]	[d]	[d]	[d]	[d]	[d]	[d]	[d]
Ohio	5,515,828	247	1,469,614	114	583,857	89	579,149	44	306,608
Oklahoma	1,624,441	92	506,710	44	202,970	34	209,664	14	94,076
Oregon	1,767,288	344	1,874,617	136	603,582	142	853,949	66	417,086
Pennsylvania	6,143,286	245	1,465,322	91	424,059	92	635,717	62	405,546
Rhode Island	513,876	31	128,902	[d]	[d]	16	65,870	[d]	[d]
South Carolina	2,080,742	61	321,649	32	135,994	23	140,655	[d]	[d]
South Dakota	415,764	14	79,112	[d]	[d]	[d]	[d]	[d]	[d]
Tennessee	2,886,298	102	577,960	36	141,079	44	287,313	22	149,568
Texas	11,594,992	816	4,916,572	300	1,364,425	312	2,112,325	204	1,439,822
Utah	1,175,626	79	429,452	27	100,351	32	199,973	20	129,128
Vermont	321,577	25	102,266	11	39,055	[d]	[d]	[d]	[d]
Virginia	3,814,070	274	1,522,242	73	330,053	101	585,734	100	606,455
Washington	3,249,876	612	3,615,627	163	766,757	254	1,547,230	195	1,301,640
West Virginia	789,379	66	390,167	27	125,356	27	189,693	12	75,118
Wisconsin	2,781,591	137	846,223	49	227,309	52	376,162	36	242,752
Wyoming	301,838	13	64,074	[d]	[d]	[d]	[d]	[d]	[d]
Other [1]	1,135,524	[d]	[d]	[d]	[d]	[d]	[d]	[d]	[d]

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.

Qualified Plug-in Electric Drive Motor Vehicle Credit for Personal Use Part of Vehicle, by State and Adjusted Gross Income (AGI), Tax Years 2010-2017

State	Tax Year 2011			Tax Year 2010		
	Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 53c		Number of returns	Qualified Plug-in Electric Drive Motor Vehicle Credit, Form 1040, line 53c	
		Total			Total	
		Number of returns	Amount		Number of returns	Amount
(55)	(56)	(57)	(58)	(59)	(60)	
All returns, total	145,914,837	8,268	74,372,205	143,822,271	979	3,247,197
Alabama	2,078,762	49	331,937	2,078,559	14	65,082
Alaska	370,019	12	49,278	372,692	[d]	[d]
Arizona	2,756,186	319	2,837,761	2,704,527	39	112,649
Arkansas	1,226,787	21	145,055	1,222,896	[d]	[d]
California	16,903,368	3,026	29,052,468	16,619,086	226	971,364
Colorado	2,410,377	117	755,251	2,363,522	16	26,152
Connecticut	1,745,359	35	205,911	1,731,069	[d]	[d]
Delaware	432,946	16	79,409	427,569	0	0
District of Columbia	325,936	12	75,090	322,465	[d]	[d]
Florida	9,631,097	414	5,329,484	9,620,300	101	249,757
Georgia	4,634,531	190	1,172,133	4,570,351	37	75,407
Hawaii	660,514	209	1,765,380	652,540	[d]	[d]
Idaho	669,950	12	272,243	661,833	[d]	[d]
Illinois	6,105,079	163	1,254,614	6,034,339	19	64,868
Indiana	3,016,760	78	492,918	2,976,772	18	51,485
Iowa	1,419,965	36	196,068	1,399,652	[d]	[d]
Kansas	1,321,034	21	126,470	1,304,708	[d]	[d]
Kentucky	1,872,357	25	140,523	1,852,319	[d]	[d]
Louisiana	2,028,644	37	119,709	1,988,529	12	40,772
Maine	632,048	16	74,024	626,175	0	0
Maryland	2,847,198	174	1,256,100	2,795,694	21	85,656
Massachusetts	3,255,412	87	510,920	3,209,671	22	53,197
Michigan	4,668,974	117	953,657	4,604,553	11	16,587
Minnesota	2,597,369	47	319,537	2,557,543	15	36,159
Mississippi	1,282,801	38	147,968	1,262,937	[d]	[d]
Missouri	2,721,565	41	340,203	2,688,711	[d]	[d]
Montana	480,689	[d]	[d]	474,758	[d]	[d]
Nebraska	866,223	30	168,099	853,069	[d]	[d]
Nevada	1,290,892	45	204,763	1,260,330	10	26,875
New Hampshire	676,919	27	127,060	664,281	[d]	[d]
New Jersey	4,321,177	102	1,706,166	4,296,739	18	45,610
New Mexico	911,133	31	190,150	910,710	[d]	[d]
New York	9,374,889	141	814,732	9,285,330	36	105,679
North Carolina	4,263,652	184	1,596,563	4,194,701	34	75,970
North Dakota	344,253	[d]	[d]	331,159	[d]	[d]
Ohio	5,498,560	73	354,065	5,433,355	15	41,543
Oklahoma	1,614,119	34	150,749	1,590,264	17	39,794
Oregon	1,754,774	266	3,587,233	1,740,859	12	14,141
Pennsylvania	6,174,506	144	1,006,049	6,136,119	18	30,913
Rhode Island	512,337	10	31,997	509,912	[d]	[d]
South Carolina	2,080,143	52	275,330	2,047,704	14	29,088
South Dakota	411,064	10	46,036	393,695	[d]	[d]
Tennessee	2,890,775	178	1,486,810	2,837,970	15	34,314
Texas	11,386,796	727	5,451,934	11,002,960	79	333,057
Utah	1,155,941	31	165,901	1,129,758	10	23,141
Vermont	320,081	[d]	[d]	318,024	[d]	[d]
Virginia	3,792,359	187	2,062,321	3,731,248	15	31,387
Washington	3,211,794	604	6,442,455	3,162,147	37	270,396
West Virginia	790,980	[d]	[d]	783,719	0	0
Wisconsin	2,768,064	42	290,535	2,731,334	[d]	[d]
Wyoming	293,832	[d]	[d]	275,687	[d]	[d]
Other [1]	1,113,847	[d]	[d]	1,077,427	[d]	[d]

[d] Data deleted to prevent disclosure of specific taxpayer information.

[1] Includes Puerto Rico, Virgin Islands, U.S. Citizens abroad and returns with no state associated with tax return.

Source: IRS, Statistics of Income Division, Compliance Data Warehouse, February 2020.