



**ZERO EMISSION  
TRANSPORTATION  
ASSOCIATION**

December 11, 2023

United States Department of the Treasury  
Internal Revenue Service  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

**Re: Docket No. IRS-2023-0048; REG-113064-23**  
**Transfer of Clean Vehicle Credits Under Section 25E and Section 30D**  
*Submitted Electronically via: <https://www.regulations.gov/>*

The Zero Emission Transportation Association (ZETA) is an industry-backed coalition of more than 60 member companies advocating for 100% electric vehicle (EV) sales. ZETA is committed to enacting policies that drive EV adoption, create hundreds of thousands of jobs, dramatically improve public health, and significantly reduce emissions. Our coalition spans the entire EV supply chain including vehicle manufacturers, charging infrastructure manufacturers and network operators, battery manufacturers and recyclers, electricity providers, critical minerals producers, and fleet operators, among others.

ZETA thanks the Treasury Department (Treasury) and the Internal Revenue Service (IRS) for the opportunity to comment on its notice of proposed rulemaking to implement the transferability provisions of the Section 25E Used Clean Vehicle Tax Credit and Section 30D New Clean Vehicle Tax Credit. These novel provisions will ensure taxpayers are able to use these credits to the fullest extent possible and we encourage them to be finalized without delay. We also extend our appreciation for Treasury and IRS's ongoing efforts to implement these provisions, including through the release of a thorough FAQ document<sup>1</sup> and the timely opening of the IRS Energy Credits Online portal on November 1, 2023.<sup>2</sup>

These changes will facilitate a faster transition to electrification by improving access for consumers and enhancing the affordability of EVs. The proposed guidelines present a significant stride towards fostering a more equitable deployment of electric vehicles—in particular for buyers from lower income levels. This will be achieved by allowing buyers to witness a direct reduction in the upfront cost of their EV at the point of sale, rather than at a later date when they file their taxes. ZETA fully supports this proposal and eagerly anticipates opportunities to contribute to its successful implementation.<sup>3</sup>

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<sup>1</sup> <https://www.irs.gov/pub/taxpros/fs-2023-22.pdf>

<sup>2</sup> <https://home.treasury.gov/news/press-releases/jy1868>

<sup>3</sup> <https://www.zeta2030.org/news/zeta-irs-transferability-guidance-is-key-to-simplifying-consumer-experience-and-accelerating-ev-adoption>

ZETA and its member companies again extend our appreciation to the Treasury Department and the IRS for the opportunity to comment on this proposed rulemaking and we are available should you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'AG', with a long horizontal flourish extending to the right.

Albert Gore  
Executive Director  
Zero Emission Transportation Association