Purpose of Carbon Oxide Capture	Metric Tons of Carbon Oxide Captured	Base Amount	Facility Type? (select dropdown)	Amount Determined by Facility	Prevailaing Wage and Apprenticeship Requirement Met? (select dropdown)	Increased Amount if Applicable	Election to use Pre 2018 Base Amount? (select dropdown)	Applicable Dollar Amount	Amount of Credit
Carbon Oxide is disposed in geological storage and **not used** for other purposes	20000	17	Industrial Facility	17	No	17	No	17	$ 340,000
Carbon oxide is disposed in geological storage and **used** for other purposes (e.g. as a tertiary injectant in an enhanced oil recovery/natural gas recovery project, fixation of the oxide through photosynthesis/chemosynthesis (growing algae or bacteria, chemical conversion of the oxide to a material or chemical compound that is securely stored, or other commercial means)	20000	12	Industrial Facility	12	No	12	No	12	$ 240,000
									$ 580,000 **Total Credit**

Do not Modify
Modify

Prevailing Wage and Apprenticeship Requirement Met? (Select Dropdown Option)	Clean Hydrogen Production Credit
Yes	$30,000.00

Kilograms of Qualified Clean Hydrogen Produced	Applicable Amount	Credit amount without Increase
10000	$0.60	$6,000.00

Base Rate	Lifecycle Greenhouse Emission Rate (Select Dropdown Option)	Applicable Amount
$ 0.60	less than 0.45 kg of CO2 per kg of hydrogen	$0.60

Do not modify

Modify

Commercial Clean Vehicle Credit	Tax Basis of Vehicle	15% of the basis of vehicle (30% for vehicles not powered by a gas or disel internal combustion engine)	Representative Vehicle Modeled	Energy Source of Vehicle	*Incremental Cost			Gross vehicle weight rating	Amount of Credit
hybrid vehicles powered by both an electric battery or fuel cell and a gas- or diesel-powered internal combustion engine	100,000	15,000			7,000			13,000	7,000
vehicles **without** a gas- or diesel-powered internal combustion engine	100,000	30,000			34,500			20,000	30,000

*The Department of Energy has produced an incremental cost analysis (DOE Analysis) modeled on the costs of representative commercial clean vehicles (battery electric vehicles (BEVs), plug-in hybrid electric vehicles (PHEVs), and fuel cell electric vehicles (FCEVs)) and comparable internal combustion engine vehicles for representative vehicle classes ranging from compact cars to Class 8 longhaul vehicles. IRS will accept a taxpayer's use of the incremental cost published in the DOE Analysis (see tables from the analysis below)

Table 1: Mapping of Modeled Vehicle to Broader Represented Classes of Vehicles[7]

Representative Vehicle Modeled	Representative of Vehicle Class	Gross Vehicle Weight Rating of Representative Vehicle Classes
Compact Car	Minicompact, Subcompact and Compact Cars	<14,000 lbs.
Midsize Car	Midsize and Large Car, All Station Wagons	<14,000 lbs.
Midsize SUV	Standard SUV, Small SUVs, Minivans	<14,000 lbs.
Pickup Truck	Pickup Trucks, including Classes 2/3	<14,000 lbs.
Class 4-6 Box	Classes 4 - 6	14,001 – 26,000 lbs.
Class 7 Daycab	Class 7	26,001 – 33,000 lbs.
Class 8 Longhaul	Class 8	>33,000 lbs.

Table 5: Resulting Incremental Cost, Representative Vehicle Classes, 2022.

Representative Vehicle Modeled	BEV	PHEV	FCEV
Compact Car	$7,500	$7,000	$11,000
Midsize Car	$8,500	$8,000	$15,000
Midsize SUV	$14,000	$9,500	$19,000
Pickup Truck	$19,500	$14,000	$35,500
Class 4-6 Box	$34,500	$28,000	$41,000
Class 7 Daycab	$93,500	$66,000	$80,500
Class 8 Longhaul	$297,500	$164,000	$105,500

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