



# IRS Miscellaneous Information for You



## Large Business & International Division Positions:



Email additional recruiting  
questions to:  
[LBI.Recruiting@irs.gov](mailto:LBI.Recruiting@irs.gov)





## Revenue Agents

As a Revenue Agent you will be responsible for planning and conducting examinations of individuals and businesses to determine Federal tax liability. These examinations are generally conducted at the taxpayer's residence and/or place of business. You will work with taxpayers, their representatives, certified public accountants, and tax attorneys. Your duties will vary based on the area you are assigned and will cover a broad range of tax matters and business issues. We offer Revenue Agent positions that focus on specific tax matters including employment tax, state and local governments, Indian tribal governments, tax exempt bonds, and much more! Join our diverse workforce and enjoy exceptional benefits and a career that grows with your aspirations.

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Learn more at [jobs.irs.gov/events](https://jobs.irs.gov/events).

#### Our Benefits

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- 13 Vacation Days
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At the IRS, we consider your service to America one of your most admirable qualities. We offer numerous opportunities for you to put your knowledge and leadership skills to use while continuing to serve your nation. By joining the IRS, you can further your career while working to make the nation stronger, every day.

Your expertise in accounting, business, finance, budgeting, economics, law enforcement, information technology, advocacy and more are in high demand. Use your skills to serve our nation's taxpayers and help make America an even better place than it already is. We encourage you to explore everything we have to offer — not just our careers, but also our benefits and work-life balance programs.

You've dedicated yourself to serving our Nation. You can continue to serve by building a rewarding career with the IRS — one of the largest tax administration organizations in the world, whose work helps fund our Nation's most vital programs.

# Your Nation still needs you.

# Veterans Recruitment

## Veterans' Preference

If you have served on active duty in the United States military and were separated under honorable conditions, you may be eligible for veterans' preference. A Veterans preference is granted to:

- Veterans who entered military service prior to October 15, 1976, or
- Veterans who served on active duty between August 2, 1990 and January 2, 1992, or
- Veterans who served on active duty for more than 180 days beginning on September 11, 2001, or
- Veterans who served on active duty during a war, in a campaign or expedition for which a campaign badge has been authorized.

You may be entitled to 10-point veteran preference if you are a disabled veteran; a Purple Heart recipient; the spouse or parent of a 100% disabled veteran; or the widow, widower, or parent of a deceased veteran. If you are claiming 5-point veteran preference, you must submit a copy of your DD-214 upon request.

If you are claiming 10-point veteran preference, you must submit an SF-15, "Application for 10-point Veteran Preference," plus the required documentary proof, as specified in that form.

By law, Federal agencies have the authority, at their discretion, to give noncompetitive appointments to any veteran who has a service-connected disability of 30% or more.

### Eligibility Requirements

To be eligible, you must be a disabled veteran who has a compensable service-connected disability of 30% or more. The disability must be officially documented by the Department of Defense or the Department of Veterans Affairs.

### Grade Limitations

There are no grade limitations under the 30% or more Disabled Veterans Program.

### Conditions of Qualifications

You must meet all qualification requirements for any position to which you are appointed. This could include the requirement to achieve a passing score on a written test.

**More information on veterans' employment may be found on the U.S. Office of Personnel Management website at:**  
[www.fedshirevets.gov](http://www.fedshirevets.gov)

## Veterans Recruitment Appointment (VRA)

The VRA is a special authority by which agencies may, if they wish, appoint an eligible veteran without competition. You do not have to be on a list of eligibles, but must meet the basic qualification requirements for the position.

VRA appointees initially are hired for a 2-year period. Successful completion of the 2-year VRA appointment leads to a permanent civil service appointment. (Please note, however, that a veteran may be employed without competition on a temporary or term appointment based on VRA eligibility. Such an appointment is not a VRA appointment and does not lead to conversion to a permanent position.)

### Eligibility Requirements

The following individuals are eligible for a VRA appointment:

- Disabled veterans;
  - Veterans who served on active duty in the Armed Forces during a war declared by Congress, or in a campaign or expedition for which a campaign badge has been authorized;
  - Veterans who, while serving on active duty in the Armed Forces, participated in a military operation for which the Armed Forces Service Medal was awarded; and
  - Veterans separated from active duty within the past 3 years.
- VRA Appointments can be made up to the GS-11 pay grade.



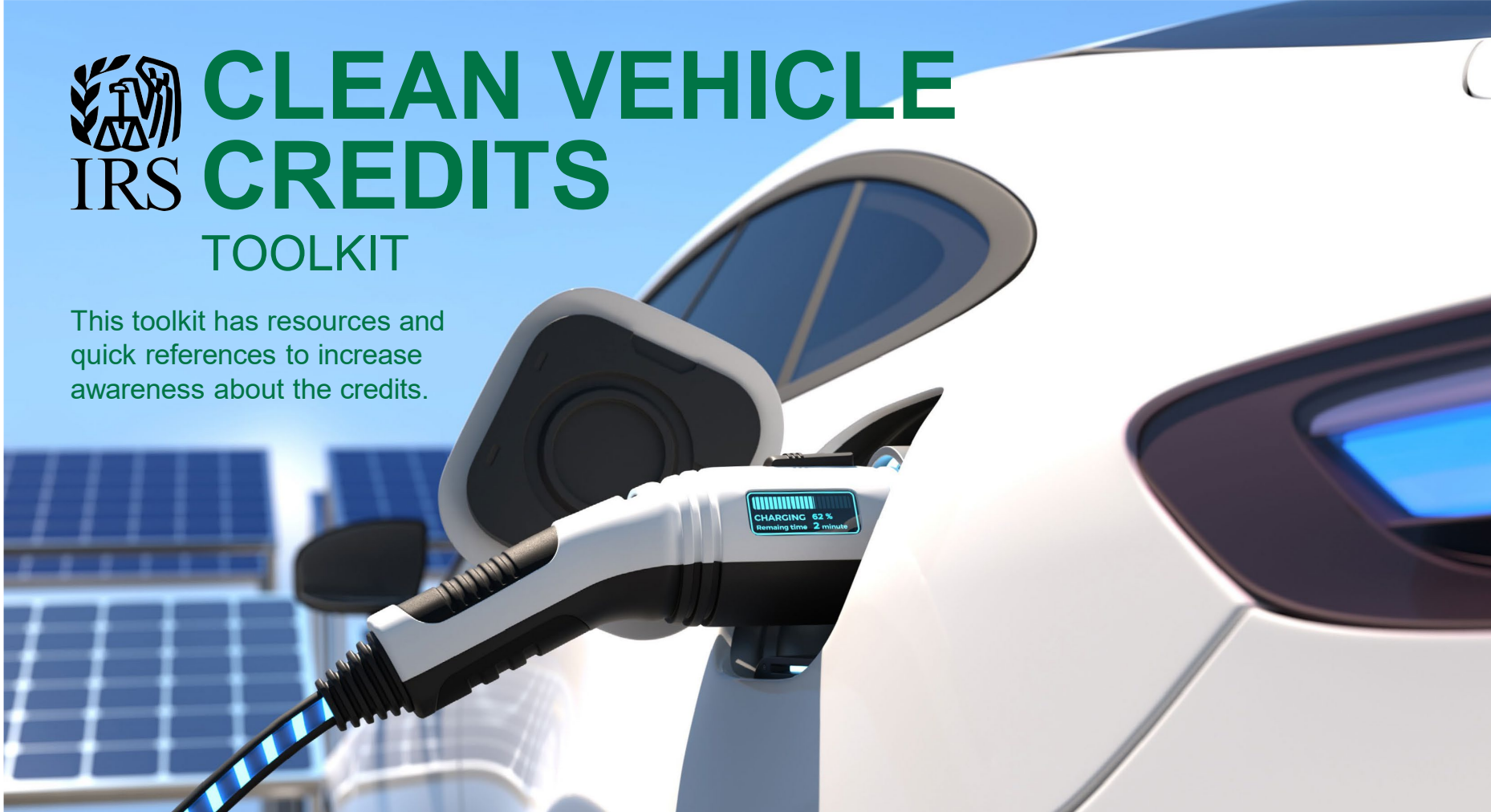
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# CLEAN VEHICLE CREDITS

## TOOLKIT

This toolkit has resources and quick references to increase awareness about the credits.



## What are the clean vehicle credits?

If you buy a new plug-in electric vehicle or fuel cell vehicle in 2023 or after, you may qualify for a **clean vehicle tax credit**. If you bought a new, qualified plug-in electric vehicle in 2022 or before, you may be eligible for a **clean vehicle tax credit** up to \$7,500.

Beginning January 1, 2023, if you buy a qualified used electric vehicle or fuel cell vehicle from a licensed dealer for \$25,000 or less, you may be eligible for a **used clean vehicle tax credit** (also referred to as a previously owned clean vehicle credit). The credit equals 30% percent of the sale price up to a maximum credit of \$4,000.

Businesses and tax-exempt organizations that buy a qualified commercial clean vehicle may qualify for a **commercial clean vehicle tax credit** of up to \$40,000.

# Credit for Previously Owned Clean Vehicles

## What is the credit for previously owned clean vehicles?

If you are interested in claiming the clean vehicle credit for purchasing a **previously owned clean vehicle** beginning in 2023, a tax credit is available only for qualifying clean vehicles.

Here is what you should know:

- ☐ The credit is available to all qualified buyers who are not claimed as a dependent on someone else's tax return.
- ☐ The maximum amount of the credit is: Lesser of \$4,000 or 30% of the sales price.
- ☐ Qualified buyers cannot claim the credit more than once every three years.
- ☐ The credit is allowed if the sale price is less than \$25,000.



## What are the **income limits** for the credit?

You may be eligible for the credit if your modified adjusted gross income\* (MAGI) for the current year or prior year is less than or equal to:

- ☐ **\$150,000** for married filing jointly or filing as a qualifying surviving spouse or a qualifying widow(er)
- ☐ **\$112,500** for head of household
- ☐ **\$75,000** for all other filers

\* Modified adjusted gross income means [adjusted gross income](#) increased by any amount excluded from gross income because it was received from a foreign source.

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## What **vehicles** qualify for the credit?

- ☐ The previously owned vehicle has a model year at least 2 years earlier than the calendar year when you buy it. For example, a vehicle purchased in 2023 would need a model year of 2021 or older.
- ☐ The previously owned vehicle transfer to the qualifying buyer must be the first transfer to a qualified buyer since August 16, 2022.
- ☐ The previously owned vehicle must be purchased from a dealer and weigh less than 14,000 pounds.
- ☐ The previously owned vehicle must be a plug-in hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

[WWW.IRS.GOV/CLEANVEHICLES](https://www.irs.gov/cleanvehicles)



# Credit for Clean Vehicles

## What is the credit for new clean vehicles?

If you are interested in claiming the clean vehicle credit for purchasing a **new** clean vehicle after Aug. 16, 2022, a tax credit is available only for qualifying clean vehicles.

Here is what you should know:

- 0 The maximum amount of the credit is \$7,500 per vehicle purchased that year.
  - The amount of the credit allowed can't exceed the amount of tax you owe.
- 0 The credit is allowed for vehicles with manufacturer's suggested retail price less than or equal to:
  - \$80,000\* for vans, sport utility vehicles, pick-up trucks
  - \$55,000\* for other vehicles

\*Base retail price suggested by the manufacturer, plus the retail price suggested by the manufacturer for each accessory or item of optional equipment attached to the vehicle.



## What are the income limits for the credit?

You may be eligible for the credit if your modified adjusted gross income\* (MAGI) for the current year or prior year is less than or equal to:

- 0 **\$300,000** for married filing jointly or filing as a qualifying surviving spouse or a qualifying widow(er)
- 0 **\$225,000** for head of household
- 0 **\$150,000** for all other filers

\*Modified adjusted gross income means [adjusted gross income](#) increased by any amount excluded from gross income because it was received from a foreign source.

## What clean vehicles qualify for the credit?

- 0 Final assembly
  - Final assembly must occur within North America (effective 08/17/2022).
  - To identify the manufacture location for a specific vehicle, please search the vehicle identification number (VIN) of the vehicle on the [VIN Decoder](#) website at [www.nhtsa.gov/vin-decoder](http://www.nhtsa.gov/vin-decoder).
- 0 Manufacturer: The vehicle manufacturer must be a Qualified Manufacturer. Visit [FuelEconomy.gov](http://FuelEconomy.gov) for a list of qualified manufactures.
- 0 Battery: The battery must have at least 7 kWh of capacity with external charging gross vehicle weight rating of less than 14,000 lbs.
- 0 Vehicle type: The vehicle must be a plug-in, hybrid electric, or electric vehicle, or a hydrogen fuel cell vehicle.

[WWW.IRS.GOV/CLEANVEHICLES](http://WWW.IRS.GOV/CLEANVEHICLES)



# Credit for Commercial Clean Vehicles

## What is the credit for commercial clean vehicles?

If you are interested in claiming the commercial clean vehicle credit for purchasing a commercial clean vehicle or vehicles, beginning in 2023, a tax credit is available for each qualifying commercial clean vehicle purchased each year through Dec. 31, 2032.



Here is what you should know:

- ☐ The credit is available for businesses and certain tax-exempt entities; tax-exempt entities can receive the credit as an elective payment.
- ☐ There is no price limit on the cost of the commercial vehicle.
- ☐ No commercial clean vehicle credit will be allowed if a taxpayer already claimed the new clean vehicle credit for the same vehicle.
- ☐ The vehicle manufacturer must be a Qualified Manufacturer. A [Qualified Manufacturers](#) list is on IRS.gov.

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## What is the **amount** of the credit?

- ☐ The maximum credit amount is **\$7,500** per vehicle with a gross weight rating of less than 14,000 pounds or **\$40,000** for all other vehicles.
- ☐ The credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) or the incremental cost of the vehicle, as compared to vehicles powered with a gasoline or diesel internal combustion engine.

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## What **commercial vehicles** qualify for the credit?

To qualify, a vehicle must be subject to a depreciation allowance, with an exception for vehicles placed in service by a tax-exempt organization and not subject to a lease.

- ☐ Vehicle Type: Clean vehicles and mobile machinery
- ☐ Battery: Vehicles that have a battery capacity of at least 7 kilowatt hours or 15 kilowatt hours for vehicles with a gross vehicle weight rating of 14,000 pounds or more, or a fuel cell vehicle (hybrid vehicles).

[WWW.IRS.GOV/CLEANVEHICLES](https://www.irs.gov/cleanvehicles)



## Clean Vehicle Credit Reference Chart

### Eligibility

	Clean Vehicle Credit	Used Clean Vehicle Credit
<b>Eligible Taxpayers</b>	Individuals and certain commercial taxpayers	Individuals (Limited to one credit every 3 years)
<b>Maximum Credit Amount</b>	<b>\$7,500</b> <b>\$3,750</b> for vehicles meeting the critical minerals requirement <b>\$3,750</b> for vehicles meeting the battery components requirement See <a href="#">Qualifying Vehicles at FuelEconomy.gov</a>	Lesser of \$4,000 or 30% of the sales price
<b>Taxpayer's Income Limits</b>	Credit is allowed if modified adjusted gross income (MAGI) for the year the credit is claimed or the prior tax year is less than: <ul style="list-style-type: none"><li>■ \$300,000 (married filing jointly <b>or</b> qualifying surviving spouse)</li><li>■ \$225,000 (head of household)</li><li>■ \$150,000 (<b>all</b> other filers)</li></ul>	Credit is allowed if modified adjusted gross income (MAGI) for the year the credit is claimed or the prior tax year is less than: <ul style="list-style-type: none"><li>■ \$150,000 (married filing jointly <b>or</b> qualifying surviving spouse)</li><li>■ \$112,500 (head of household)</li><li>■ \$75,000 (<b>all</b> other filers)</li></ul>

### Vehicle Requirements

	Clean Vehicle Credit	Used Clean Vehicle Credit
<b>Manufacturing Location Requirements</b>	Final assembly must occur within North America (effective 8/16/2022)	Not applicable

### Claiming the Credit

	Clean Vehicle Credit	Used Clean Vehicle Credit
<b>VIN Reporting Requirements</b>	Seller must file a seller report with the VIN and other information to the IRS & Taxpayers must report the VIN on their tax return	Seller must file a seller report with the VIN and other information to the IRS & Taxpayers must report the VIN on their tax return
<b>Transferability</b>	Taxpayers can elect to transfer credit to an eligible entity (effective after 12/31/2023)	Taxpayers can elect to transfer credit to an eligible entity(effective after 12/31/2023)
<b>Expiration of Credit</b>	12/31/2032	12/31/2032

[www.irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)



# Commercial Clean Vehicle Reference Chart

## Eligibility

	Commercial Clean Vehicle Credit
Eligible Taxpayers	Businesses and tax-exempt entities
Maximum Credit Amount	\$7,500 or \$40,000  Credit is limited to the lesser of 15% of the vehicle's cost (30% for vehicles not gasoline or diesel powered) <b>or</b> the incremental cost of the vehicle as compared to vehicles powered with a gasoline <b>or</b> diesel internal combustion engine.
Taxpayer's Income Limits	Not applicable

## Vehicle Requirements





	Commercial Clean Vehicle Credit
Manufacturer	The vehicle manufacturer must be a <a href="#">Qualified Manufacturer</a> .
Price Limits of Vehicle Purchased	Not applicable
Qualifying Vehicles	Clean vehicles and mobile machinery; larger electric vehicles required to have a battery with 15 kWh of capacity; vehicles must be subject to a depreciation allowance (i.e., for business use) except in the case of vehicles used by tax-exempt entities.
Manufacturing Location Requirements	Not applicable

## Claiming the Credit

	Commercial Clean Vehicle Credit
VIN Reporting Requirements	Taxpayers must report the VIN on their tax return
Transferability	Not applicable
Expiration of Credit	12/31/2032

[www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)

# How can you help? – Use social media and your own website

First steps	More options	More ideas
<ul style="list-style-type: none"><li>Share a post on your social media channels. Posts are provided below.</li><li>Share a post from the IRS <a href="#">Facebook</a> or <a href="#">Twitter</a> page</li><li>Interact with the IRS on social media at the links below.</li></ul> <p><b>YouTube</b> </p> <p><a href="#">@IRSVideos</a> <a href="#">@IRSVideosASL</a> <a href="#">@IRSmultilingual</a></p> <p><b>Twitter</b> </p> <p><a href="#">@IRSnews</a> <a href="#">@IRSenEspañol</a></p> <p><b>Facebook</b> </p> <p><a href="#">IRS</a> <a href="#">IRS en Español</a></p> <p><b>Instagram</b> </p> <p><a href="#">@IRSnews</a></p>	<ul style="list-style-type: none"><li>Link your website to <a href="http://www.irs.gov/cleanvehicles">www.irs.gov/cleanvehicles</a></li><li>Link your website to this <a href="#">helpful tool</a> on FuelEconomy.gov</li><li>Add a link to short ready-to-use article: <a href="#">Taxpayers may qualify for the new Clean Vehicle Tax Credit</a> or <a href="#">Taxpayers may qualify for the new Previously Owned Clean Vehicle Credit</a></li><li>Subscribe to <a href="#">IRS e-News subscriptions</a></li><li>Get free content from the <a href="#">IRS Outreach Connection</a></li></ul>	<ul style="list-style-type: none"><li>Add a link to the e-posters and reference charts linked below</li><li>Blog about the clean vehicle credits using an <a href="#">IRS Tax Tip: Here's what taxpayers need to know to claim clean vehicle tax credits</a></li></ul>



# How can you help? – More communication tools

## Share social media posts and graphics

### English Tweets

- Before purchasing a new or used car, take a look at the available tax credits for clean vehicles. See #IRS guidance at: [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)
- In search of your next car? Some options may qualify you for a clean vehicle tax credit. Learn more from #IRS: [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)
- Your next car may qualify you for a clean vehicle tax credit. Learn more from #IRS at: [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)
- DYK there are tax credits for clean vehicles whether they're new, used or commercial use? Check the #IRS guidance at: [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)
- If you buy a new plug-in electric vehicle or fuel cell vehicle this year, you may qualify for a clean vehicle tax credit. Learn more from #IRS and whether you qualify. [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)
- If you buy a qualified used electric vehicle or fuel cell vehicle from a licensed dealer for \$25K or less, you may be eligible for a used clean vehicle tax credit. Learn more from #IRS at: [www.irs.gov/cleanvehicles](http://www.irs.gov/cleanvehicles)



- If you're interested in claiming a tax credit for purchasing a new electric vehicle, take a look at the #IRS updated guidelines.  
[www.irs.gov/pluginvehiclecreditamounts](http://www.irs.gov/pluginvehiclecreditamounts)
- If you purchased an electric vehicle in 2022, be sure to check whether you qualify for a tax credit. See #IRS updates at  
[www.irs.gov/pluginvehiclecreditamounts](http://www.irs.gov/pluginvehiclecreditamounts)
- A tax credit may be available for people purchasing electing vehicles in 2022 or 2023. Learn more from #IRS at  
[www.irs.gov/pluginvehiclecreditamounts](http://www.irs.gov/pluginvehiclecreditamounts)
- Check out the most recent updates to the vehicle classification standard for clean vehicle tax credits under Inflation Reduction Act:  
<http://ow.ly/jOUg50MJ8iR>
- New guidance changes the classification standard by which vans, sport utility vehicles, pickup trucks and other vehicles are defined for the clean vehicle credits. Details from #IRS at:  
<http://ow.ly/jOUg50MJ8iR>
- #IRS has updated information related to new, previously owned and qualified commercial clean vehicle credits. Take a moment now and see how this may benefit you:  
<http://ow.ly/jOUg50MJ8iR>
- Recent changes may benefit you — Check out the #IRS frequently asked questions on the new clean vehicle credit, previously owned vehicle credit and qualified commercial clean vehicles credit:  
<http://ow.ly/jOUg50MJ8iR>

[irs.gov/pluginvehiclecreditamounts](http://irs.gov/pluginvehiclecreditamounts)



**Plug into the latest  
IRS updates on  
clean vehicle  
credits and  
deductions.**



**IRS**

[irs.gov/cleanvehicles](http://irs.gov/cleanvehicles)

**There are new and expanded  
clean vehicles tax credits.**

Maybe you  
don't need to  
roll 500 miles  
after all...



**IRS**

[irs.gov/cleanvehicles](http://irs.gov/cleanvehicles)

## Chinese Tweets

*Note: The English is just for reference.*

- Plug into the latest IRS updates on clean vehicle credits and deductions. [Irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles) IRS logo.
- 绿色植物制成的电插头。 文本：美国国税局有关清洁车辆优惠抵免与扣除的最新更新。 [Irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)。 国税局标识。
- Check out the most recent updates to the vehicle classification standard for clean vehicle tax credits under Inflation Reduction Act: <http://ow.ly/jOUg50MJ8iR>
- 查看根据《通货膨胀削减法案》清洁车辆税收抵免的车辆分类标准的最新更新: <http://ow.ly/jOUg50MJ8iR>
- New guidance changes the classification standard by which vans, sport utility vehicles, pickup trucks and other vehicles are defined for the clean vehicle credits. Details from #IRS at: <http://ow.ly/jOUg50MJ8iR>
- 针对清洁车辆税收抵免，新指南更改了定义厢式货车、运动型多用途车、皮卡车和其他车辆的分类标准。请查看来自 #美国国税局 的详情：  
<http://ow.ly/jOUg50MJ8iR>
- #IRS has updated information related to new, previously owned and qualified commercial clean vehicle credits. Take a moment now and see how this may benefit you: <http://ow.ly/jOUg50MJ8iR>
- #美国国税局 更新了有关新的、二手和合格商用清洁车辆抵免相关的信息。现在花点时间看看这对您有何好处：  
<http://ow.ly/jOUg50MJ8iR>
- Recent changes may benefit you → Check out the #IRS frequently asked questions on the new clean vehicle credit, previously owned vehicle credit and qualified commercial clean vehicles credit: <http://ow.ly/jOUg50MJ8iR>
- 最近的变化可能会让您受益 → 查看 #美国国税局 关于新的清洁车辆抵免、二手车抵免和合格商用清洁车辆抵免的常见问题解答：  
<http://ow.ly/jOUg50MJ8iR>

美国国税局有关清  
洁车辆优惠抵免与  
扣除的最新更新。



[irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)

# Promote the credits

Share the FAQs below with local media

## FAQS:

- [Frequently Asked Questions](#) About the New, Previously- Owned and Qualified Commercial Clean Vehicles Credit

Here are links to the frequently asked questions related to each individual credit.

- Topic A — [Eligibility Rules for the New Clean Vehicle Credit](#)
- Topic B — [Income and Price Limitations for the New Clean Vehicle Credit](#)
- Topic C — [When The New Requirements Apply To The New Clean Vehicle Credit](#)
- Topic D — [Eligibility Rules for the Previously-Owned Clean Vehicles Credit](#)
- Topic E — [The Income and Price Limitations Previously- Owned Clean Vehicles](#)
- Topic F — [Claiming The Previously-Owned Clean Vehicles Credit](#)
- Topic G — [Qualified Commercial Clean Vehicles Credit](#)

## Webpages:

- [Credits for New Clean Vehicles Purchased in 2023 and After](#)
- [Credits for New Electric Vehicles Purchased in 2022 and Before](#)
- [Credits for Used Clean Vehicles](#)
- [Commercial Clean Vehicle Credit](#)



[www.irs.gov/cleanvehicles](https://www.irs.gov/cleanvehicles)





**Form 1099-K**

**Payment Card and Third-Party  
Network Transactions**

**Engagement Session**





# 1099-K reporting threshold change

New reporting threshold requirement for Form 1099-K – issued by payment apps and online marketplaces – applies starting in 2023.

- **Old** reporting threshold was \$20,000 in payments and 200 transactions per year. This applied to payments received in 2022 and prior years.
- **New** threshold is more than \$600 in payments. This applies to payments received in 2023 and future years.

Under the new threshold, some people may get a Form 1099-K who have never gotten one before.

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# Form 1099-K

## Sale of Goods and Services

Taxpayers may receive Form 1099-K for business or personal transactions, including income from:

- A business the taxpayer owns (self-employed, sole proprietor, independent contractor).
- Activities in the gig economy.
- The sale of personal items and assets.

Taxpayers must report all income on their tax return unless it's excluded by law, regardless of whether they receive a Form 1099-K.





# Friends and Family Transactions

Money received as a gift or for reimbursement does not require a Form 1099-K.

**Example 1:**

\$650 received through a payment app from a family member for college expenses.

**Example 2:**

\$1,000 received through a payment app from a friend to pay their portion of a trip.

**Example 3:**

\$601 received through a payment app from several people as wedding gifts.







## How the IRS is getting ready

- Connecting with third party organizations
- Engaging stakeholders, industry, partners and taxpayers
- Communicating taxpayer reporting obligations and providing good recordkeeping advice.





# We want to hear from you

## What is the IRS doing now?

- What do you need clarity on?
- How can we help you understand “income” and reporting requirements?
- IRS.gov resources - [www.irs.gov/1099K](http://www.irs.gov/1099K)

