

# Dairy Keeper News & Information Notice

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13430 Wood Road, Bath, Michigan 48808



## **Qualified Alternative Fuel Motor Vehicles (QAFMV) and Heavy Hybrid Vehicles**

The Alternative Motor Vehicle Credit, enacted by the Energy Policy Act of 2005, provided for four separate credits for different types of energy efficient vehicles. The amount of the potential credit varies by type of vehicle and which of the four credits applies. The vehicles listed below qualify as either Qualified Alternative Fuel Motor Vehicles (QAFMV) or Qualified Heavy Hybrid Vehicles. More information on [passenger automobile and light truck hybrid vehicles](#).

QAFMV vehicles may be either new, original equipment installation vehicles or prior use vehicles which have been repowered to use an alternative fuel by an aftermarket installer. Qualifying Alternative fuels include compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen and any liquid at least 85 percent of the volume of which consists of methanol.

Qualifying Heavy Hybrid vehicles are new vehicles with a gross vehicle weight in excess of 8500 pounds that meet the definition of a qualifying hybrid vehicle. A qualifying hybrid vehicle means a motor vehicle which draws propulsion energy from onboard sources of stored energy which are either an internal combustion or heat engine using consumable fuel, and a rechargeable energy storage system.

[Notice 2006-54](#) provides procedures that a vehicle manufacturer may use if it chooses to certify that a vehicle meets certain requirements that must be satisfied to claim the new QAFMV credit and the amount of the credit allowable with respect to that vehicle. [Notice 2007-23](#) provides procedures for a vehicle manufacturer to certify to the Internal Revenue Service that a heavy-duty vehicle meets certain requirements that must be satisfied to claim the new qualified hybrid motor vehicle credit the amount of the credit

Manufactures of the vehicles listed below have provided appropriate information and have received from the Service acknowledgement of the vehicles eligibility for the credit and the amount of the qualifying credit.

Reference: IRS Publication Released 11/07/07, official web site