

**Congress of the United States**  
**Washington, DC 20515**

January 11, 2023

The Honorable Janet Yellen  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

Dear Secretary Yellen:

We are writing to express our concerns regarding the recent announcement by the Treasury Department and the Internal Revenue Service (IRS) that they will be unable to issue proposed guidance for new consumer vehicle tax credits that were created by the *Inflation Reduction Act (IRA)* until March of 2023. Given the *IRA* clearly states that agency guidance for these credits was to be promulgated by the end of 2022, this delay not only contravenes congressional intent but also threatens our energy security and hurts American workers.

As you know, the *IRA* extends the Section 30D tax credit for electric vehicles (EVs) and a new Section 45W tax credit for commercial EVs. However, in expanding and creating these tax credits to incentivize the deployment of more EVs, Congress included in the *IRA* new domestic manufacturing and assembly requirements to ensure that our efforts to combat climate change are done in a way that expands our nation's domestic energy manufacturing capabilities, reduces costs for consumers, creates millions of good-paying jobs for American workers, and secures our energy independence. Any delay in the full implementation of these tax credits will only further our reliance on our adversaries, notably Russia and China, for energy and manufacturing resources while enabling major corporations to continue to take advantage of tax loopholes that allow them to offshore American manufacturing jobs.

In his remarks before signing the *IRA* into law, President Biden said the legislation would “unleash American manufacturing to own the global market on electric vehicles.” Unfortunately, the decision by the Treasury and the IRS to ignore the statutorily mandated deadline to issue guidance to EV manufacturers and consumers on these new tax credits undermines that commitment. Consequently, we urge you to delay implementation of the 30D and 45W tax credits until the guidance has been released that aligns with the intent of the *IRA*.

We appreciate your attention to this important matter.

Sincerely,



Jared Golden  
Member of Congress



Wiley Nickel  
Member of Congress



J. Louis Correa  
Member of Congress



Henry Cuellar  
Member of Congress



Vicente Gonzalez  
Member of Congress



Marie Gluesenkamp Perez  
Member of Congress