



December 3, 2022

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

Via Electronic Submission

RE: *Request for Comments on Section 45W Credit for Qualified Commercial Clean Vehicles* (Docket No. IRS-2022-0056, Notice 2022-56)

Dear Secretary Yellen,

On behalf of Autos Drive America's members, we appreciate the opportunity to submit the following comments in response to the Department of the Treasury's (Treasury Department) Request for Comments on Section 45W, Qualified Commercial Clean Vehicles. Autos Drive America represents thirteen international automakers and battery manufacturers operating in the United States: BMW, Honda, Hyundai, Kia, Mazda, Mercedes-Benz, Mitsubishi, Nissan, Panasonic, Subaru, Toyota, Volkswagen, and Volvo. Our members produce nearly half of all American-made vehicles annually, account for over half of new vehicle sales, and support 2.3 million American jobs. As the voice of international automakers in the United States, Autos Drive America educates stakeholders about the benefits of open trade and works to reduce trade barriers and ensure a level playing field for all auto manufacturers with U.S. operations.

International automakers have supported the U.S. shift to electrification, with our members investing \$21 billion over the past four years in domestic clean vehicle manufacturing. These investments will enable the production of hundreds-of-thousands of clean vehicles annually and double our nation's current electric vehicle battery production capacity, helping the United States achieve President Biden's ambitious goal of making half of all new vehicles sold in 2030 zero-emission vehicles. To maximize these investments' contributions to sustainability and delivery on the president's 2030 target, implementation that allows consumers and businesses to take full advantage of Section 45W will play an important part in meeting those targets.

Section 45W will directly help to build the American clean vehicle market through increased electric vehicle sales and will indirectly help by building confidence in these vehicles through increased exposure. Section 45W is a positive addition to our nation's toolbox as it works to fight climate change and reduce greenhouse gas emissions, and

we encourage the Treasury Department to release regulatory guidance swiftly to provide certainty.

Sincerely,

A handwritten signature in cursive script, reading "Jennifer M. Safavian". The signature is written in dark ink and is positioned above the printed name and title.

Jennifer M. Safavian
President and CEO