



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

MAY 09 2019

Kia Motors America, Inc.
111 Peters Canyon Road
Irvine, CA 92606
Attn: Seung Jun Kim

Dear Mr. Kim,

On April 30, 2019, we received your enclosed submission under Notice 2009-89 and Internal Revenue Code Section 30D regarding the Kia Niro EV vehicle for the New Qualified Plug-in Electric Drive Motor Vehicle Credit.

After review of your signed certification, we hereby acknowledge that a purchaser of the 2019 Kia Niro EV may rely on the certification in claiming the New Qualified Plug-in Electric Drive Motor Vehicle Credit under Internal Revenue Code Section 30D. Pursuant to Section 5.03 of Notice 2009-89, however, this acknowledgement is not a determination that a vehicle qualifies for the credit. This credit is an amount, of the qualified plug-in electric drive vehicle placed in service during the tax year, not to exceed \$7,500.00.

Sincerely,

A handwritten signature in blue ink that reads "Lavena B. Williams".

Lavena B. Williams
Director, Eastern Compliance Practice Area

Enclosure:
Copy of Kia Niro EV MY 2019 certification



RECEIVED
Eastern Compliance Practice Area

APR 30 2019

April 26, 2019

Large Business & International
Internal Revenue Service

Internal Revenue Service
Director, Eastern Compliance Practice Area
2001 Butterfield Road, Mail Stop 5413
Downers Grove, IL 60515

Kia Motors America, Inc. ("KMA") (FEIN 33-0539850) is a United States of America distributor of the model year ("MY") 2019 Niro EV manufactured by Kia Motors Corporation ("KMC"), a Korean corporation. KMA hereby certifies that the MY 2019 Niro EV meets all requirements of Section 5.03 of Notice 2009-89, which are as follow:

Content of Certification (Pursuant to Section 5.03 of Notice 2009-89)																				
1	The name, address, and taxpayer identification number of the certifying entity.	<ul style="list-style-type: none"> ■ Name: Kia Motors America, Inc. ■ Address: 111 Peters Canyon Road, Irvine, CA 92606 ■ Taxpayer identification number: 33-0539850 																		
2	The make, model, MY, and any other appropriate identifiers of the motor vehicle.	<ul style="list-style-type: none"> ■ Make: Kia Motors Corporation ■ Model: Niro EV ■ MY: 2019 																		
3	A statement that the vehicle is made by a manufacturer.	The MY 2019 Niro EV is made by KMC, a Korean manufacturer, and imported by KMA, the 100% owned subsidiary of KMC.																		
4	A statement that the vehicle is treated as a motor vehicle for purposes of Title II of the Clean Air Act.	The MY 2019 Niro EV is treated as a motor vehicle for purposes of Title II of the Clean Air Act.																		
5	The amount of the credit for the vehicle (showing computations).	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Computation of credit amount for the MY 2019 Niro EV</th> </tr> </thead> <tbody> <tr> <td style="width: 60%;">Kilowatt hours of capacity in excess of 5 kilowatt hours</td> <td style="width: 10%;"></td> <td style="width: 30%; text-align: center;">59</td> </tr> <tr> <td></td> <td style="text-align: center;">x</td> <td style="text-align: right;">\$417</td> </tr> <tr> <td></td> <td style="text-align: center;">=</td> <td style="text-align: right;">\$24,603</td> </tr> <tr> <td></td> <td style="text-align: center;">+</td> <td style="text-align: right;">\$417</td> </tr> <tr> <td>Amount determined based on battery</td> <td style="text-align: center;">=</td> <td style="text-align: right;">\$25,020</td> </tr> </tbody> </table>	Computation of credit amount for the MY 2019 Niro EV			Kilowatt hours of capacity in excess of 5 kilowatt hours		59		x	\$417		=	\$24,603		+	\$417	Amount determined based on battery	=	\$25,020
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Downers Grove, IL 60515

To Sir or Madam:

Kia Motors America, Inc. (FEIN 33-0539850) hereby authorizes the Internal Revenue Service (the "IRS") to list the name of "Kia Motors America, Inc." on the IRS web site (URL: <http://www.irs.gov/Businesses/Qualified-Vehicles-Acquired-after-12-31-2009>) and post the information shown on the table below on the IRS web site for the model year ("MY") 2019 Niro EV as a Qualified Plug-in Electric Drive Motor Vehicle under Internal Revenue Code Section 30D.

Model Year	Vehicle Description	Credit Amount
2019	Niro EV	\$7,500

Thank you for your help with this matter.

Sincerely,

Seung Jun Kim
Chief Financial Officer
Kia Motors America, Inc.

		<table border="1"> <tr> <td>capacity</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>↓</td> </tr> <tr> <td>Maximum amount determined based on battery capacity</td> <td></td> <td>\$5,000</td> </tr> <tr> <td>Base amount</td> <td>+</td> <td>\$2,500</td> </tr> <tr> <td>Total credit amount</td> <td>=</td> <td>\$7,500</td> </tr> </table> <p>The amount of credit for the MY 2019 Niro EV is \$7,500.</p>	capacity					↓	Maximum amount determined based on battery capacity		\$5,000	Base amount	+	\$2,500	Total credit amount	=	\$7,500
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Maximum amount determined based on battery capacity		\$5,000															
Base amount	+	\$2,500															
Total credit amount	=	\$7,500															
6	The gross vehicle weight rating of the vehicle.	The gross vehicle weight rating of the MY 2019 Niro EV is 4916 pounds.															
7	A statement that the motor vehicle is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours.	The MY 2019 Niro EV is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 4 kilowatt hours.															
8	The number of kilowatt hours if any, in excess of 4 kilowatt hours.	The number of kilowatt hours in excess of 4 kilowatt hours is 60.															
9	A statement that the battery is capable of being recharged from an external source of electricity.	The battery of the MY 2019 Niro EV is capable of being recharged from an external source of electricity.															
10	A statement that the vehicle has at least four wheels.	The MY 2019 Niro EV has four wheels.															
11	A statement that the vehicle is not a low-speed vehicle within the meaning of section 571.3 of Title 49 of the Code of Federal Regulations.	The MY 2019 Niro EV is not a low-speed vehicle within the meaning of section 571.3 of Title 49 of the Code of Federal Regulations.															
12	A statement that the vehicle is manufactured primarily for use on public streets, roads and highways.	The MY 2019 Niro EV is manufactured primarily for use on public streets, roads and highways.															

13	A statement that the vehicle is not manufactured primarily for off-road use, such as primarily for use on a golf course.	The MY 2019 Niro EV is not manufactured primarily for off-road use, such as primarily for use on a golf course.
14	A statement that the vehicle complies with the applicable provisions of the Clean Air Act.	The MY 2019 Niro EV complies with the applicable provisions of the Clean Air Act.
15	A statement that the vehicle complies with the applicable air quality provisions of state law of each state that has adopted the provisions under a waiver under §209(b) of the Clean Air Act or a list identifying each state that has adopted applicable air quality provisions with which the vehicle does not comply.	The MY 2019 Niro EV complies with California's motor vehicle emission standards under Section 177.
16	A description of the motor vehicle safety provisions of 49 U.S.C. §§30101 through 30169 applicable to the vehicle and a statement that the vehicle complies with those provisions.	The MY 2019 Niro EV complies with the motor vehicle safety provisions of 49 U.S.C. §§30101 through 30169 applicable to this vehicle.

Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete.



Seung Jun Kim, Chief Financial Officer

4/26/2019

Date