



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

January 25, 2016

Toyota Motor Sales, U.S.A., Inc.

Corporate Tax Department
Torrance, California 90501

We have received your enclosed submission under Notice 2008-33 and Internal Revenue Code Section 30B regarding the Toyota Mirai for the new Qualified Fuel Cell Motor Vehicle Credit.

After review of your signed certification, we hereby acknowledge that a purchaser of the 2016 Toyota Mirai vehicle may rely on the certification in claiming the new Qualified Fuel Cell Motor Vehicle Credit under Internal Revenue Code Section 30B. Pursuant to Section 5.03 of Notice 2008-33, however, this acknowledgement is not a determination that a vehicle qualifies for the credit. This credit is an amount, of the qualified fuel cell vehicle placed in service during the tax year, not to exceed \$8,000.00.

Sincerely,

A handwritten signature in black ink, appearing to read "Kimberly A. Edwards".

Kimberly A. Edwards
Acting Industry Director
Retailers, Food, Transportation & Healthcare