



Inflation Reduction Act (IRA)

New and Used Clean Vehicle Time-of-Sale Reporting

User Guide



All information in this guide is notional and does not reflect an actual entity.
This guide is meant to serve as an example.



Dealer/Seller **Landing Page**

Once you are registered, you will be able to submit time-of-sale reports.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALER | Profile | Help | Logout

[Clean Energy](#) / Dealers and Sellers

Dealers and Sellers

New for 2024, clean energy tax credits allow buyers to transfer credits to dealers at the time of sale. To be eligible, you must meet time-of-sale reporting requirements and be fully registered for Advance Payments.

Registrations

To report clean vehicle sales to the IRS, please register below:

Time-of-sale Reporting
Register for time-of-sale reporting. It only takes about 15 minutes. Then, at sale, submit a time-of-sale report and get copies for both you and the buyer.

- State-licensed dealers can submit time-of-sale reports for new clean vehicles (IRC 30D) and used clean vehicles (25E)
- Sellers without a state license can submit time-of-sale reports for new clean vehicles (IRC 30D)

Advance Payments (state-licensed dealers only)
Register to receive advanced payments. This allows buyers to transfer their clean vehicle credits to state-licensed dealers at time of purchase.
[Go to Dealer Registration Form](#)

Paperwork Reduction Act (PRA) Burden Statement
The OMB Control Numbers for the collections of information within the Clean Vehicle Portal are approved under 1545-2137 and 1545-2311. The collection requirements are required to obtain a benefit. The Internal Revenue Service uses the information to carry out the United States tax laws. We use the information to calculate and collect the right amount of tax. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to complete the requirements will vary depending on individual circumstances. The estimated average time is 15 minutes up to 23 hours for the reporting, recordkeeping, and third-party disclosure requirements. Comments concerning the accuracy of these burden estimates and any other aspect of this collection should be directed to the Internal Revenue Service, [IRS Clean Vehicle Dealers Info](#)

IRS

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

IRS

FIRST LAST NAME | DEALER | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers

Dealers and Sellers

New for 2024, clean energy tax credits allow buyers to transfer credits to dealers at the time of sale. To be eligible, you must meet time-of-sale reporting requirements and be fully registered for Advance Payments.

Registrations

To report clean vehicle sales to the IRS, please register below:

Time-of-sale Reporting
Register for time-of-sale reporting. It only takes about 15 minutes. Then, at sale, submit a time-of-sale report and get copies for both you and the buyer.

- State-licensed dealers can submit time-of-sale reports for new clean vehicles (IRC 30D) and used clean vehicles (25E)
- Sellers without a state license can submit time-of-sale reports for new clean vehicles (IRC 30D)

Advance Payments (state-licensed dealers only)
Register to receive advanced payments. This allows buyers to transfer their clean vehicle credits to state-licensed dealers at time of purchase.
[Go to Dealer Registration Form](#)

New Vehicle Time-of-sale Report (IRC 30D)

Complete the new clean vehicle seller report. Then file it with the IRS and get copies for both you and the buyer.
[Complete New Vehicle Time-of-sale](#)

Used Vehicle Time-of-sale Report (IRC 25E)

Complete the used clean vehicle seller report. Then file it with the IRS and get copies for both you and the buyer.
[Complete Used Vehicle Time-of-sale](#)

Submitted Time-of-sale Reports

View previously submitted (30D) (25E) clean vehicle seller reports.
[View Submitted Time-of-sale Reports](#)

Paperwork Reduction Act (PRA) Burden Statement
The OMB Control Numbers for the collections of information within the Clean Vehicle Portal are approved under 1545-2137 and 1545-2311. The collection requirements are required to obtain a benefit. The Internal Revenue Service uses the information to carry out the United States tax laws. We use the information to calculate and collect the right amount of tax. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to complete the requirements will vary depending on individual circumstances. The estimated average time is 15 minutes up to 23 hours for the reporting, recordkeeping, and third-party disclosure requirements. Comments concerning the accuracy of these burden estimates and any other aspect of this collection should be directed to the Internal Revenue Service, [IRS Clean Vehicle Dealers Info](#)

IRS

Privacy Policy | Accessibility

This functionality will be available in the beginning of 2024.

Dealer/Seller

New Vehicle 30D Time-of-sale Report

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**.*.*1234
Address	123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: **09/26/2024**

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

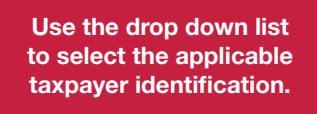
Taxpayer ID Number (TIN) Type *

- Adoption Taxpayer Identification Number (ATIN)
- Employer ID Number (EIN)
- Individual Taxpayer ID Number (ITIN)
- Social Security Number (SSN)

Buyer TIN *
9 digits without spaces or dashes

NEXT **CANCEL**

Privacy Policy | Accessibility



Use the drop down list to select the applicable taxpayer identification.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**.***1234
Address	123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Buyer TIN *
9 digits without spaces or dashes

Buyer First Name * 
Name and TIN must match official records. Please check spelling. If you have recently changed your legal name, please try previously held name(s).

Buyer Last Name * 
Name and TIN must match official records. Please check spelling. If you have recently changed your legal name, please try previously held name(s).

Privacy Policy  Accessibility 

An official website of the United States government | [Here's how you know](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 2 3 4 5

General Info Vehicle Info Transfer Election Review & Submit Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	*****1234
Address	123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: **09/26/2024**

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Buyer TIN *
9 digits without spaces or dashes

Buyer First Name *

Buyer Last Name *

Privacy Policy | Accessibility

Buyer information should match official identification. Use formal names. Generally, this should be their legal name as shown on official identification and match Social Security Administration records. Do not abbreviate or use nicknames.

Note: As a precaution, there is a 3 attempt limitation per day on entering the same SSN/TIN information.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**.***1234
Address	123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes
ABC123ABC123ABCDE

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *
Employer ID Number (EIN)

Buyer TIN *
9 digits without spaces or dashes (for example: 123456789)
123121234

Buyer Entity Name *
ABC Enterprises

[NEXT](#) [Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2000-2034

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price *
Enter an amount in range \$0 - \$999,999.99

NEXT

Cancel

IRS

Privacy Policy | Accessibility

Time-of-sale reporting is intended to be submitted in in real time.

Placed in service, meaning the tax year that includes the date the taxpayer takes delivery of the vehicle.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1. General Info 2. Vehicle Info 3. Transfer Election 4. Review & Submit 5. Report Submission

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days
05/11/2024

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days
05/11/2024

Model Year *
Enter in YYYY format between 2000-2034
2024

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)
1,233.6 kWh

Sales Price *
Enter an amount in range \$0 - \$999,999.99
\$32,123.00

[NEXT](#)

[Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report



Transfer Election

(*) Indicates a required field

 **Credit Amount**

This vehicle qualifies for a credit of \$7,500 based on the information provided.

Credit Transfer Election

 If the Buyer chooses to transfer their credit, an extra step will appear when you press NEXT.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Original Use Agreement

I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.*

Dealer Attestation

Attesting to the statement below will act as an e-signature.

Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.*

[BACK](#) [NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

General Info  Vehicle Info  Transfer Election  Review & Submit  Report Submission 

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$7,500** based on the information provided.

Credit Transfer Election

⚠ Transfer unavailable
Businesses are not eligible for credit transfer.

Original Use Agreement

I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer. *

Dealer Attestation

Attesting to the statement below will act as an e-signature.

Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *

[BACK](#) [NEXT](#)

[Cancel](#)

Privacy Policy  Accessibility 

An official website of the United States government [Here's how you know](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

General Info Vehicle Info Transfer Election Review & Submit Report Submission

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$7,500** based on the information provided.

Credit Transfer Election

If the Buyer chooses to transfer their credit, an extra step will appear when you press **NEXT**.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Original Use Agreement

I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer. *

Dealer Attestation

Attesting to the statement below will act as an e-signature.

Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *

BACK **NEXT**

Cancel

IRS

Privacy Policy | Accessibility

An official website of the United States government. [Help | Site Info](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

Advance Payment Request Information
(*) indicates a required field

Credit Transfer Details

Dealer Registration ID	123456789012
Credit Amount Provided to Buyer	\$1,500
Buyer TIN	XX-XXXX1234

Buyer ID Details

ID Type *

Driver's License Number *
No spaces or dashes

Buyer ID Upload *

Instructions

- Accepted file types: gif, jpg, jpeg
- Maximum file size: 2MB per file
- Driver's license: upload photos of the front and back of license
- Passport: upload the pages with your photo and signature. Make sure all information is legible

You added buyer_license_id.png

Drag and drop files here, or

1 Document Added

buyer_license_id.png 2.9 MB	<input type="button" value="Remove"/>
--------------------------------	---------------------------------------

Buyer Terms of Agreement
Please read and agree to the following terms and guidelines

- My modified adjusted gross income for this tax year or last is not expected to exceed (or does not exceed, if known) \$150,000 for my household, or \$33,000 for all other filers.
- I intend the vehicle to be used exclusively for personal use.
- I am voluntarily electing to transfer the section 30D credit to the dealer specified in such election and completing this Time of Sale report.
- I am not claiming deduction prior to placing the vehicle in service.
- I will properly file a tax return for the tax year the vehicle is placed in service, report my transfer election, and receive a refund if I am entitled to one.
- In the event I exceed the applicable modified adjusted gross income limitations, I will repay the amount received as an addition to tax for the tax year the vehicle was placed in service.

Buyer Attestation & Signature

Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.*

Buyer's Signature
First and Last Name

IRS Privacy Policy | Accessibility

An official website of the United States government. [IRS.gov Home](#) | [Help](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

6

General Info Vehicle Info Transfer Election Advance Payment Review & Submit Report Submission

Review and Submit

Review and submit your 30D new vehicle time of sale report.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	***-**1234
Address	123 Example Street, New York, NY 10001
Date Seller Report Provided to Buyer	01/26/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**1234
Buyer First Name	John
Buyer Last Name	Doe

Vehicle Information

Date of Sale	01/26/2024
Date Placed in Service	01/26/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$65,000.00

Transfer Election

Credit Amount	\$7,500.00
Credit Transfer Election	Yes, transfer credit to dealer/seller
Original Use Agreement	I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Advance Payment Request Information

Dealer Registration ID	*****
Credit Amount Provided to Buyer	\$7,500.00
ID Type	Driver's License
Driver's License Number	ABC123ABC123ABC
Buyer ID Upload	buyer_license_id.png
Buyer Attestation	Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Buyer E-signature	Carrie Go

[BACK](#) [SUBMIT](#)

Cancel

IRS

Privacy Policy | Accessibility

Click download report
to view the PDF copy.

The screenshot shows a web-based form for submitting a 30D New Vehicle Time-of-sale Report. At the top, there's a navigation bar with the IRS logo and links for 'FIRST LAST NAME', 'REALESTATE', 'Profile', 'Help', and 'Logout'. Below the navigation is a breadcrumb trail: 'Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report'. A progress bar at the top right indicates six steps completed. A green success message box says: 'Success! We have accepted your 30D Time of Sale Report. You must share a copy of the report with the buyer as a receipt.' with a link to 'Returns to Dealer/Seller home'. The main content area is titled 'Report Submission' and contains several sections:

- Purchase Information:** Includes fields for Dealer or Seller Name (Dealer ABC 123), Employer ID Number (EIN) (**-**1234), Address (123 Example Street, New York, NY 10001), Date Seller Report Provided to Buyer (01/25/2024), and VIN (ABC123ABC123ABC12).
- Buyer Information:** Includes fields for Taxpayer ID Number (TIN) Type (Social Security Number (SSN)), Buyer TIN (***-**-1234), Buyer First Name (John), and Buyer Last Name (Doe).
- Vehicle Information:** Includes fields for Date of Sale (01/26/2024), Date Placed in Service (01/26/2024), Model Year (2024), Battery Capacity (40 kWh), and Sales Price (\$65,310.00).
- Transfer Election:** Includes fields for Credit Amount (\$7,500.00), Credit Transfer Election (Yes, transfer credit to dealer/seller), Original Use Agreement (I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.), and Dealer Attestation (Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.).
- Advance Payment Request Information:** Includes fields for Dealer Registration ID (*****), Credit Amount Provided to Buyer (\$7,500.00), ID Type (Driver's license), Driver's License Number (ABC123ABC123ABC), Buyer ID Upload (buyer_license_id.png), Buyer Attestation (Under penalties of perjury I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.), and Buyer E-signature (Carrie Go).

At the bottom, there are links for 'Privacy Policy' and 'Accessibility'.

Dealer/Seller
**New Vehicle 30D
Time-of-sale Report
No Transfer**

An official website of the United States government [Here's how you know](#)

IRS
Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 2 3 4 5

General Info Vehicle Info Transfer Election Review & Submit Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	***1234
Address	123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Buyer TIN *
9 digits without spaces or dashes

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

1 ✓ 2 3 4 5

General Info Vehicle Info Transfer Election Review & Submit Report Submission

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2000-2034

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price *
Enter an amount in range \$0 - \$999,999.99

[NEXT](#)

[Cancel](#)

IRS

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

General Info  Vehicle Info  Transfer Election  Review & Submit  Report Submission 

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$7,500** based on the information provided.

Credit Transfer Election

 If the Buyer chooses to transfer their credit, an extra step will appear when you press **NEXT**.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Original Use Agreement

I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer. *

[BACK](#) [NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government | [Here's how you know](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

[Clean Energy](#) / [Dealers and Sellers](#) / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

5 steps completed

General Info Vehicle Info Transfer Election Review & Submit Report Submission

Review and Submit

Review and submit your 30D new vehicle time of sale report.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	***-**1234
Address	123 Example Street, New York, NY 10001
Date Seller Report Provided to Buyer	01/20/2024
VIN	2CDE123B142109381

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$65,340.00

Transfer Election

Credit Amount	\$7,500.00
Election Decision	No, don't transfer credit
Original Use Agreement	I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

[BACK](#) [SUBMIT](#)

[Cancel](#)

IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 30D New Vehicle Time-of-sale Report

30D New Vehicle Time-of-sale Report

General Info Vehicle Info Transfer Election Review & Submit Report Submission

 Success!

We have accepted your 30D Time of Sale Report. You must share a copy of the report with the buyer as a receipt.

[Return to Dealer/Seller home](#)

Report Submission

 [DOWNLOAD REPORT](#)

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	***-***1234
Address	123 Example Street, New York, NY 10001
Date Seller Report Provided to Buyer	01/20/2024
VIN	2CDE123B142109381

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$65,340.00

Transfer Election

Credit Amount	\$7,500.00
Election Decision	No, don't transfer credit
Original Use Agreement	I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

 IRS

[Privacy Policy](#) | [Accessibility](#)

Dealer/Seller
**Used Vehicle 25E
Time-of-sale Report**

An official website of the United States government [Home's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**-***1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: **09/26/2024**

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Buyer TIN *
9 digits without spaces or dashes

NEXT

Cancel

Privacy Policy | Accessibility

An official website of the United States government [Home's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**-****1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Adoption Taxpayer Identification Number (ATIN)
 Employer ID Number (EIN)
 Individual Taxpayer ID Number (ITIN)
 Social Security Number (SSN)

Buyer TIN *
9 digits without spaces or dashes

NEXT **Cancel**

Privacy Policy | Accessibility

Select the applicable taxpayer identification number.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**-**1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: **09/26/2024**

Vehicle ID Number (VIN) *
17 characters without spaces or dashes

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *

Buyer TIN *
9 digits without spaces or dashes

Buyer First Name * ⓘ

Buyer Last Name * ⓘ

Privacy Policy ⓘ | Accessibility ⓘ

An official website of the United States government [Here's how you know](#)

IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details	
Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	*****1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes
ABC123ABC123ABCDE

Buyer Information

! Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *
Social Security Number (SSN)

Buyer TIN *
9 digits without spaces or dashes
123121234

Buyer First Name * ?
Bethany

Buyer Last Name * ?
Gomez

NEXT

[Cancel](#)

IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details	
Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	*****1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes
ABC123ABC123ABCDE

Buyer Information

! Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *
Employer ID Number (EIN)

Buyer TIN *
9 digits without spaces or dashes (for example: 123456789)
123121234

Buyer Entity Name * ?
ABC Enterprises

NEXT

[Cancel](#)

IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)



FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1 Dealer & Buyer Information 2 Vehicle Information 3 Transfer Election 4 Review & Submit 5 Report Submission

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2000-2034

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price *
Enter an amount in range \$0 - \$999,999.99

[NEXT](#)

[Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2000-2034

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price *
Enter an amount in range \$0 - \$999,999.99

[NEXT](#)

[Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info ✓ Vehicle Info ✓ Transfer Election 3 Review & Submit 4 Report Submission 5

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of \$4,000 based on the information provided.

Credit Transfer Election

i If the Buyer chooses to transfer their credit, an extra step will appear when you press **NEXT**.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed \$25,000
- This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *

[BACK](#) [NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report



General Info Vehicle Info Transfer Election Review & Submit Report Submission

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$4,000** based on the information provided.

Credit Transfer Election

⚠ Transfer unavailable
Businesses are not eligible for credit transfer.

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed \$25,000
- This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *

[BACK](#) [NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report



Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$4,000** based on the information provided.

Credit Transfer Election

Info: If the Buyer chooses to transfer their credit, an extra step will appear when you press **NEXT**.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed \$25,000
- This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *

[BACK](#) [NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [http://www.irs.gov](#)

FIRST LAST NAME | REALEDUMP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info Vehicle Info Transfer Election Advance Payment Review & Submit Report Submission

Advance Payment Request Information
(*) Indicates a required field

Credit Transfer Details

Dealer Registration ID	123456789012
Credit Amount Provided to Buyer	\$4,000
Buyer TIN	XX-XXXX3234

Buyer ID Details

ID Type *

Driver's License Number *
No spaces or dashes

Buyer ID Upload *

Instructions

- Maximum number of files: 10
- Accepted file types: pdf, png, jpg
- Maximum file size: 30MB per file
- Driver's license: upload photos of the front and back of license
- Passport: upload the pages with your photo and signature. Make sure all information is legible

Drag and drop files here, or

Buyer Terms of Agreement
Please read and agree to the following terms and guidelines

- My modified adjusted gross income either this year or last year is not expected to exceed (or does not exceed, if known): \$150,000 (for joint returns or surviving spouses), \$122,500 (for head of household), or \$75,000 (for all other filers)
- I am an individual and am purchasing the car for use and not for resale
- I am not a dependent of another taxpayer
- I have not claimed the section 25E credit for this class vehicle tax credit in the last three years
- I am voluntarily electing to transfer the section 25E credit to the dealer specified in such election and completing this Time of Sale report
- I will file my transfer election prior to placing the vehicle in service
- I will properly file a tax return for the tax year the vehicle is placed in service, report my transfer election, and reconcile the transferred credit
- In the event of any applicable modified adjusted gross income limitations, I will repay the amount received as an advance tax for the tax year the vehicle was placed in service.

Buyer Attestation & Signature

Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.*

Buyer E-signature *
First and last name

IRS Privacy Policy | Accessibility

IRS
Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

Advance Payment Request Information
(* indicates a required field)

Credit Transfer Details

Dealer Registration ID	123456789012
Credit Amount Provided to Buyer	\$4,000
Buyer TIN	33-0001234

Buyer ID Details

ID Type:

Driver's License Number:

Buyer ID Upload *

Instructions:

- Maximum number of files: 10
- Accepted file types: pdf, png, jpg
- Maximum file size: 20MB per file
- Driver's license: valid photo of the front and back of license
- Passport: upload two pages w/your photo and signature. Make sure all information is legible

You added buyer_license_id.png

Drag and drop files here, or

1 Document Added

buyer_license_id.png 2.0 MB

Buyer Terms of Agreement
Please read and agree to the following terms and guidelines

My modified adjusted gross income either this year or last year is not expected to exceed (or does not exceed, if known): \$130,000 (for joint returns or surviving spouses), \$112,800 (for head of household), or \$76,000 (for all other filers).

I am an individual and am purchasing the car for use and not for resale.

I have not claimed a previously-owned clean vehicle tax credit in the last three years.

I am voluntarily electing to transfer the section 25E credit to the dealer specified in such election and completing this Time-of-Sale Report.

I am making this election prior to placing the vehicle in service.

I will report to the IRS each year the vehicle is placed in service, report my transfer election, and reconcile the transferred credit.

In the event I exceed the applicable modified adjusted gross income limitations, I will repay the amount received as an addition to tax for the tax year the vehicle was placed in service.

Buyer Attestation & Signature

Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

Buyer E-signature *
First and Last name

IRS

Privacy Policy | Accessibility

An official website of the United States government [USA.gov](#) | [Privacy](#)

FIRST LAST NAME | DEALER ID# | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info Vehicle Info Transfer Election Advance Payment Review & Submit Report Submission

Review and Submit

Review and submit your 25E used vehicle time of sale report.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	*****1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	*****1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	Yes, transfer credit to dealer/seller
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Advance Payment Request Information

Dealer Registration ID	*****
Credit Amount Provided to Buyer	\$4,000.00
ID Type	Driver's license
Driver's License Number	A123456789123
Buyer ID Upload	buyer_license_id.png
Buyer Attestation	Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Buyer E-signature	Carrie Go

[BACK](#) [SUBMIT](#) [Cancel](#)

IRS Privacy Policy | Accessibility

Click download report to view the PDF.

An official website of the United States government [IRS.GOV.GOV](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info Vehicle Information Transfer Election Advance Payment Review & Submit Report Submission

Success!
We have accepted your 25E Time of Sale Report. You must share a copy of the report with the buyer as a receipt.
[Return to Dealer/Seller home](#)

Report Submission

[DOWNLOAD REPORT](#)

Transaction ID: CVTOSTXID0000018355A

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (TIN)	***-**1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	Yes, transfer credit to dealer/seller
Dealer Attestation	Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Advance Payment Request Information

Dealer Registration ID	*****
Credit Amount Provided to Buyer	\$4,000.00
ID Type	Driver's license
Driver's License Number	A1234567890123
Buyer ID Upload	Buyer_License_ID.png
Buyer Attestation	Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Buyer E-signature	Carrie Go

IRS

Privacy Policy | Accessibility

Dealer/Seller
Used Vehicle 25E
Time-of-sale Report
No Transfer

An official website of the United States government [Home](#) [How you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | [Profile](#) | [Help](#) | [Logout](#)

Clean Energy

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report



General Information

(*) Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name	Mulberry Vehicle Sales
Employer ID Number (EIN)	**-*1234
Address	123 Faster Horse Ave, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	ABC123ABC123ABC123

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) *
17 characters without spaces or dashes
ABC123ABC123ABC123

Buyer Information

Businesses are not eligible for credit transfer. Please use SSN, ITIN, or ATIN to qualify for credit transfer election.

Taxpayer ID Number (TIN) Type *
Social Security Number (SSN)

Buyer TIN *
9 digits without spaces or dashes
123121234

Buyer First Name * [?](#)
Bethany

Buyer Last Name * [?](#)
Gomez

[NEXT](#)

[Cancel](#)

 IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

1. General Info 2. Vehicle Info 3. Transfer Election 4. Review & Submit 5. Report Submission

Vehicle Information

(*) Indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service * ⓘ
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2000-2034

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price *
Enter an amount in range \$0 - \$999,999.99

[NEXT](#)

[Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Here's how you know](#)



FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info ✓ Vehicle Info ✓ Transfer Election 3 Review & Submit 4 Report Submission 5

Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of **\$4,000** based on the information provided.

Credit Transfer Election

i This is the content in an info alert.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? *

Yes, transfer credit to dealer/seller
 No, don't transfer credit

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed \$25,000
- This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.*

[BACK](#) [NEXT](#)

[Cancel](#)

 Privacy Policy | Accessibility

An official website of the United States government. Here's how you know. IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy | Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

Review and Submit

Review and submit your 25E used vehicle time of sale report.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	***-***1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	No, don't transfer credit
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Actions

[BACK](#) [SUBMIT](#)

[Cancel](#)

Privacy Policy | Accessibility

An official website of the United States government [Home](#) [How to know](#)

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

Ready to submit?

You can void a report up to **48 hours** after submission.
View this report on the Dealer and Sellers home under "Submitted Time-of-Sale Reports".

[CANCEL](#) [SUBMIT](#)

Review and Submit
Review and submit your 25E used vehicle

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	***-**-1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$14,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	No, don't transfer credit
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

[BACK](#) [SUBMIT](#)

[Cancel](#)

IRS

[Privacy Policy](#) | [Accessibility](#)

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

25E Used Vehicle Time-of-sale Report

General Info Vehicle Info Transfer Election Review & Submit Report Submission

Success!
We have accepted your 25E Time of Sale Report. You must share a copy of the report with the buyer as a receipt.
[Return to Dealer/Seller home](#)

[DOWNLOAD REPORT](#)

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	**.***1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***.**.1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	No, don't transfer credit
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

IRS

[Privacy Policy](#) | [Accessibility](#)

Dealer/Seller
**Submitted
Time-of-sale Reports**



Clean Energy

FIRST LAST NAME

DEALERSHIP ▾

Profile

Help 

Logout 

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-Sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [IRS Clean Vehicle Dealers Info](#) 



You haven't submitted any time-of-sale reports.



[Privacy Policy](#)  | [Accessibility](#) 

An official website of the United States government [Here's how you know](#)

 IRS

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [IRS Clean Vehicle Dealers Info](#)

Last Modified Time	Submission Time	Buyer Name	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET	Betty Young	30D New Vehicle	Yes	Pending	 Download	Approved	Void	N/A
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET	Bartholomew Thomas	25E Used Vehicle	No	N/A	N/A	Pending	Void	N/A
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET	Bernadette Daniels	30D New Vehicle	Yes	N/A	 Download	Void	N/A	View
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET	Bobby O'Keefe	25E Used Vehicle	Yes	Paid	 Download	Approved	N/A	N/A

 IRS

[Privacy Policy](#) | [Accessibility](#)

Click on view under the reason for void column and this box will appear.

An official website of the United States government [Here's how you know](#)

IRS

Clean Energy

FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to 48 hours after submission. [X](#)

- If a Report Status is Pending, please check back later.
- If you have questions about a Report Status, contact your dealer.

Last Modified Time	Submission Time	Buyer Name	Vehicle Type	Brake Status	Report Status	Void Transaction	Reason for Void
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET	Betty	2SE Used Vehicle	No	N/A	Approved	Void
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET	Bartholomew Thomas	2SE Used Vehicle	No	N/A	Pending	Void
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET	Bernadette Daniels	30D New Vehicle	Yes	N/A	Download	Void
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET	Bobby O'Keefe	2SE Used Vehicle	Yes	Paid	Download	Approved

Reason for Void

Feb 12, 2023

Transaction voided due to vehicle brake malfunction.

[CLOSE](#)

Privacy Policy [X](#) | Accessibility [X](#)

An official website of the United States government [Here's how you know](#)



FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [IRS Clean Vehicle Dealers Info](#)

Last Modified Time	Submission Time	Buyer Name	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET	Betty Young	30D New Vehicle	Yes	Pending	 Download	Approved	Void	N/A
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET	Bartholomew Thomas	25E Used Vehicle	No	N/A	N/A	Pending	Void	N/A
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET	Bernadette Daniels	30D New Vehicle	Yes	N/A	 Download	Void	N/A	View
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET	Bobby O'Keefe	25E Used Vehicle	Yes	Paid	 Download	Approved	N/A	N/A
03/17/2024 1:12 a.m. ET	03/17/2024 1:12 a.m. ET	Carlie Tallio	30D New Vehicle	Yes	Paid	 Download	Approved	N/A	N/A
02/22/2024 5:15 p.m. ET	02/22/2024 5:15 p.m. ET	Daniella Manuel	25E Used Vehicle	Yes	N/A	 Download	Cancelled	N/A	View
01/25/2024 1:15 a.m. ET	01/25/2024 1:15 a.m. ET	Samantha Brown	30D New Vehicle	No	N/A	 Download	Approved	N/A	N/A
01/17/2024 1:12 a.m. ET	01/17/2024 1:12 a.m. ET	Bobby O'Keefe	25E Used Vehicle	Yes	N/A	 Download	Approved	N/A	N/A
01/10/2024 5:15 p.m. ET	01/10/2024 5:15 p.m. ET	Bartholomew Thomas	25E Used Vehicle	Yes	Paid	 Download	Approved	N/A	N/A
01/09/2024 4:15 p.m. ET	01/09/2024 4:15 p.m. ET	Bernadette Daniels	25E Used Vehicle	No	N/A	 Download	Approved	N/A	N/A

Page 1 of 5

< PREVIOUS [1](#) [2](#) [3](#) [4](#) [5](#) NEXT >



[Privacy Policy](#) | [Accessibility](#)

Dealer/Seller
Search
Time-of-sale Reports

An official website of the United States Government [Here's how you know](#)

IRS JOHN350007625 DOE350007625 FAST AUTH 65 Profile English Help Logout

Clean Energy

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [✉](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter Search

Select a value SEARCH

Select a value

Buyer Name VIN Report Type Credit Transfer Payment Status Download Report Report Status Void Transaction Reason

Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason
05/29/2024, 08:39 PM ANDREA HIN-FUN 1HFUV69S1H5232032 25E No N/A N/A Pending N/A N/A								
05/29/2024, 07:09 PM CANDY CANE 1N4AZ1BVXMC551359 25E No N/A Download Approved N/A N/A								
05/29/2024, 06:55 PM TEST LEAW-WREN 3XLCV69S100034610 30D No N/A Download Approved N/A N/A								
06/17/2024, 09:22 PM BOBBI LOS-BOUBLES 3XLCV69S100036131 30D No N/A N/A Pending N/A N/A								

Search submitted time of sale reports by the buyer name or the VIN

Clean Energy

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [✉](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter Search

Last Modified Time	Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
05/29/2024, 08:39 PM	05/29/2024, 08:39 PM	ANDREA HIN-FUN	1HFUV69S1H5232032	25E	No	N/A	N/A	Pending	N/A	N/A
05/29/2024, 07:09 PM	05/29/2024, 07:09 PM	CANDY CANE	1N4AZ1BVXMC551359	25E	No	N/A	 Download	Approved	N/A	N/A
05/29/2024, 06:55 PM	05/29/2024, 06:55 PM	TEST LEAW-WREN	3XLCV69S100034610	30D	No	N/A	 Download	Approved	N/A	N/A
06/17/2024, 09:22 PM	05/23/2024, 08:13 PM	BOBBI LOS-BOOBLES	3XLCV69S100036131	30D	No	N/A	N/A	Pending	N/A	N/A
05/23/2024, 08:47 PM	05/23/2024, 07:55 PM	MARKIE WEN-GORDAN	3XLCV69S100036129	30D	No	N/A	N/A	Pending	N/A	N/A

An official website of the United States Government [Here's how you know](#)

IRS JOHN350007625 DOE350007625 | FAST AUTH 65 | Profile | English | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [✉](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter Search

Buyer Name SEARCH

1 result matching "Candy Cane" [Clear search results](#)

Last Modified Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
05/29/2024, 07:09 PM	CANDY CANE	1N4AZ1BVXMC551359	25E	No	N/A	Download	Approved	N/A	N/A

IRS Privacy Policy | Accessibility

An official website of the United States Government [Here's how you know](#)

IRS JOHN350007625 DOE350007625 | FAST AUTH 65 | Profile | English | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [Email](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter

Buyer Name

Buyer Name	Issue Date	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
ANDREA HIN-FUN	05/29/2024, 08:39 PM	1HFUV69S1HS232032	25E	No	N/A	N/A	Download	Pending	N/A	N/A
CANDY CANE	05/29/2024, 07:09 PM	1N4AZ1BVMC551359	25E	No	N/A	N/A	Download	Approved	N/A	N/A
TEST LEAW-WREN	05/29/2024, 06:55 PM	3XLCV69S100034610	30D	No	N/A	N/A	Download	Approved	N/A	N/A
BOBBI LOS-	06/17/2024, 05:23/2024	3XLCV69S100036131	30D	No	N/A	N/A	Download	Pending	N/A	N/A

An official website of the United States Government [Here's how you know](#)

IRS

JOHN350007625 DOE350007625 | FAST AUTH 65 | Profile | English | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [✉](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter Search

Last Modified Time	Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
05/29/2024, 08:39 PM	05/29/2024, 08:39 PM	ANDREA HIN-FUN	1HFUV69S1H5232032	25E	No	N/A	N/A	Pending	N/A	N/A
05/29/2024, 07:09 PM	05/29/2024, 07:09 PM	CANDY CANE	1N4AZ1BVXMC551359	25E	No	N/A	 Download	Approved	N/A	N/A
05/29/2024, 06:55 PM	05/29/2024, 06:55 PM	TEST LEAW-WREN	3XLCV69S100034610	30D	No	N/A	 Download	Approved	N/A	N/A
06/17/2024,	05/23/2024,	BOBBI LOS-	3XLCV69S100036131	30D	No	N/A	N/A	Pending	N/A	N/A

An official website of the United States Government [Here's how you know](#)

IRS JOHN350007625 DOE350007625 | FAST AUTH 65 | Profile | English | Help | Logout

Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- A new or previously submitted time-of-sale report may be in a Pending status if it is undergoing IRS review
- If a Report Status is Pending, please check back within 48 hours for a Report Status update
- If you have questions about a Report Status, please reach out to [✉](#)

Search for a report by Buyer Name (first, last, full name or entity name) or 17 character VIN.

Search Parameter Search

1 result matching "3XLCV69S100034610" [Clear search results](#)

Last Modified Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
05/29/2024, 06:55 PM	TEST LEAW-WREN	3XLCV69S100034610	30D	No	N/A	 Download	Approved	N/A	N/A

IRS Privacy Policy | Accessibility

Dealer/Seller **Submitted Time-of-sale Reports Void Flow**

If the sale is canceled before the vehicle is placed in service, the buyer cannot claim the credit, **but the vehicle is still eligible for a credit and a subsequent buyer can claim the credit.**

If a vehicle has been placed in service and returned, then neither the original buyer or any subsequent buyer can take the credit.



Clean Energy

FIRST LAST NAME

DEALERSHIP 

 Profile

Help 

Logout 

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

You are about to void the time-of-sale report for vehicle with VIN:

2CDE123B142109381

Once you submit, the buyer won't receive a tax credit for this vehicle. This action cannot be undone.
Please provide a reason and agree to the statement below.

Reason for Void *

300 character limit

Buyer vehicle funding fell through.

Attestation

I attest, to my knowledge as the Dealer, that this vehicle was not placed in service. *

SUBMIT

[Cancel](#)



[Privacy Policy](#)  | [Accessibility](#) 



Clean Energy

FIRST LAST NAME

DEALERSHIP

Profile

Help

Logout

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

You are about to void the time-of-sale report

2CDE123B142109381

Once you submit, the buyer won't receive

Please provide a reason and agree to the s

Reason for Void *

300 character limit

Buyer vehicle funding fell through.

Void Transaction?

WARNING: Once you submit, you'll void the time-of-sale transaction for the vehicle with VIN **2CDE123B142109381**. The buyer won't receive a tax credit for this vehicle. This action cannot be undone.

CANCEL

SUBMIT

Attestation

I attest, to my knowledge as the Dealer, that this vehicle was not placed in service. *

SUBMIT

[Cancel](#)



[Privacy Policy](#) | [Accessibility](#)



Clean Energy

FIRST LAST NAME

DEALERSHIP 

 Profile

Help 

Logout 

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted Time-of-sale Reports

Submitted Time-of-sale Reports

Void Transaction



Success!

You voided the time-of-sale report.

[Return to Submitted Time-of-sale Reports](#)



[Privacy Policy](#)  [Accessibility](#) 

Dealer/Seller
**Submitted Time-of-sale
Reports New Vehicle 30D
Transfer Elected PDF Receipt**

Time-of-sale report
must be provided to
the buyer.

IRS 30D New Vehicle Time of Sale Report Receipt

KEEP A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS

Information from this report will be required to claim or reconcile a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the **only** buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.
- If you elected to transfer the credit to the dealer, you are **required** to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
 - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
 - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit **must** equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.clean.vehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS's acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.

Transaction ID: CVTOSTXID0000018355A

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	**-**1234
Address	123 Example Street, New York, NY 10001
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	**-**-1234
Buyer First Name	John
Buyer Last Name	Doe

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$65,340.00

Transfer Election

Credit Amount	\$7,500.00
Credit Transfer Election	Yes, transfer credit to dealer/seller
Original Use Agreement	I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Advance Payment Request Information

Dealer Registration ID	*****
Credit Amount Provided to Buyer	\$7,500.00
ID Type	Driver's license
Driver's License Number	ABC123ABC123ABC
Buyer ID Upload	buyer_license_id.png
Buyer Attestation	Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Buyer E-signature	Jane Deer

Dealer/Seller

**Submitted Time-of-sale Reports
New Vehicle 30D No Transfer
Elected PDF Receipt**

Time-of-sale report
must be provided to
the buyer.

IRS 30D New Vehicle Time of Sale Report Receipt

KEEP A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS

Information from this report will be required to claim or reconcile a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the **only** buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.
- If you elected to transfer the credit to the dealer, you are **required** to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
 - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
 - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit **must** equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.clean.vehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS's acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	**-***1234
Address	123 Example Street, New York, NY 10001
Date Seller Report Provided to Buyer	01/20/2024
VIN	2CDE123B142109381

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$65,340.00

Transfer Election

Credit Amount	\$7,500.00
Election Decision	No, don't transfer credit
Original Use Agreement	I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Dealer/Seller

**Submitted Time-of-sale Reports
Used Vehicle 25E Transfer
Elected PDF Receipt**

Time-of-sale report
must be provided to
the buyer.

 **25E Used Vehicle Time of Sale Report Receipt**

KEEP A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS

Information from this report will be required **to claim or reconcile** a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the **only** buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.
- If you elected to transfer the credit to the dealer, you are **required** to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
 - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
 - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit **must** equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.clean.vehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS's acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.

Transaction ID: CVTOSTXID0000018355A

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	**-**1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	Yes, transfer credit to dealer/seller
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

Advance Payment Request Information

Dealer Registration ID	*****
Credit Amount Provided to Buyer	\$4,000.00
ID Type	Driver's license
Driver's License Number	A123456789123
Buyer ID Upload	buyer_license_id.png
Buyer Attestation	Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Buyer E-signature	Carrie Go

Dealer/Seller

**Submitted Time-of-sale Reports
Used Vehicle 25E No Transfer
Elected PDF Receipt**

Time-of-sale report
must be provided to
the buyer.

 **25E Used Vehicle Time of Sale Report Receipt**

KEEP A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS

Information from this report will be required **to claim or reconcile** a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the **only** buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.
- If you elected to transfer the credit to the dealer, you are **required** to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
 - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
 - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit **must** equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.clean.vehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS's acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.

Purchase Information

Dealer or Seller Name	Dealer ABC 123
Employer ID Number (EIN)	**-***1234
Address	123 Example Street, New York, NY 10001
State/Territory of Licensure	New York
Dealer License Number	*****1234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-1234
Buyer First Name	Bethany
Buyer Last Name	Gomez

Vehicle Information

Date of Sale	01/20/2024
Date Placed in Service	01/20/2024
Model Year	2024
Battery Capacity	40 kWh
Sales Price	\$24,340.00

Transfer Election

Credit Amount	\$4,000.00
Credit Transfer Election	No, don't transfer credit
Dealer Attestation	Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

