

#### **Inflation Reduction Act (IRA)**

#### New and Used Clean Vehicle Time-of-Sale Reporting

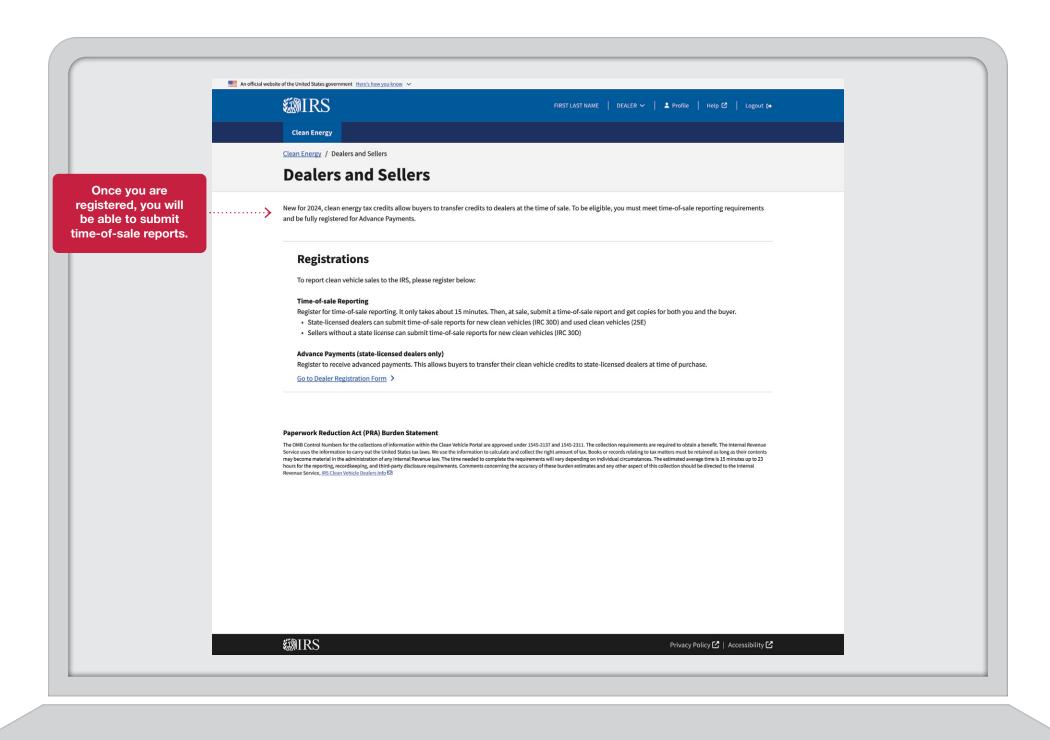
User Guide

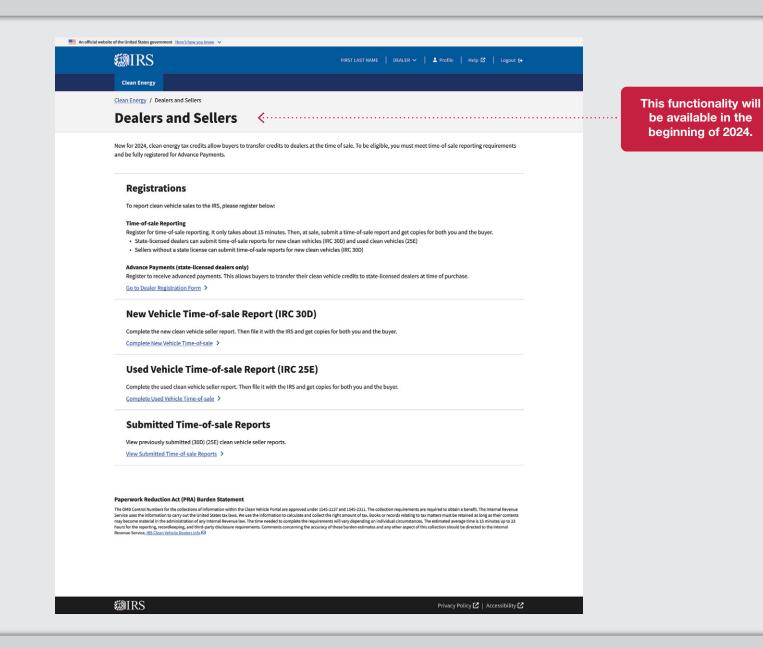


All information in this guide is notional and does not reflect an actual entity. This guide is meant to serve as an example.



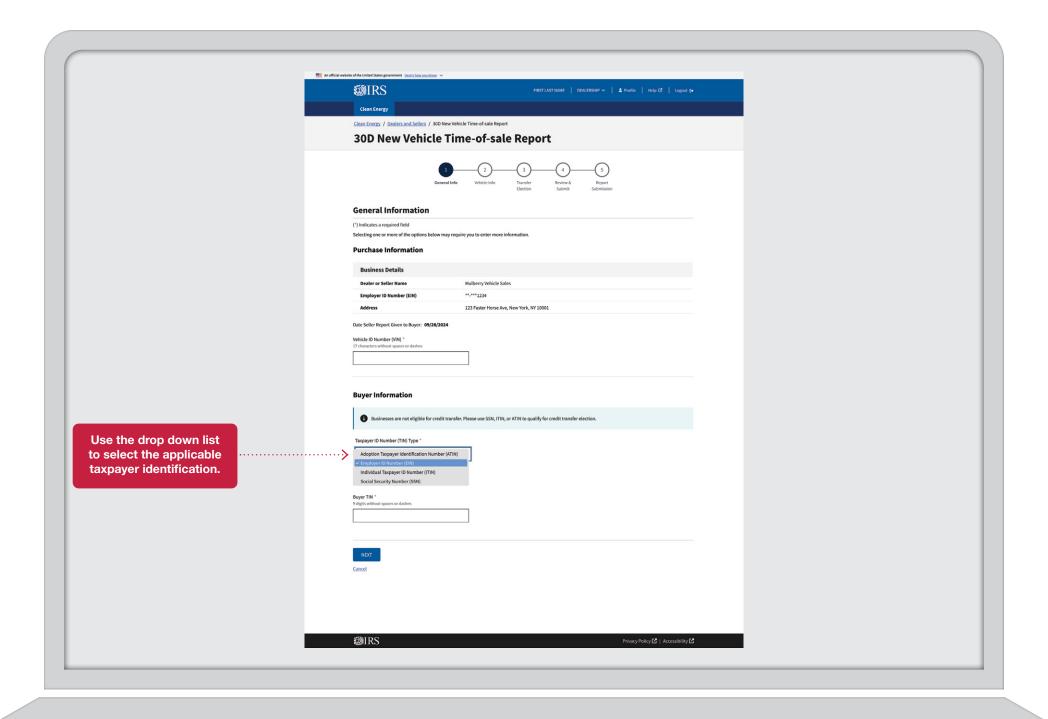
### Dealer/Seller Landing Page

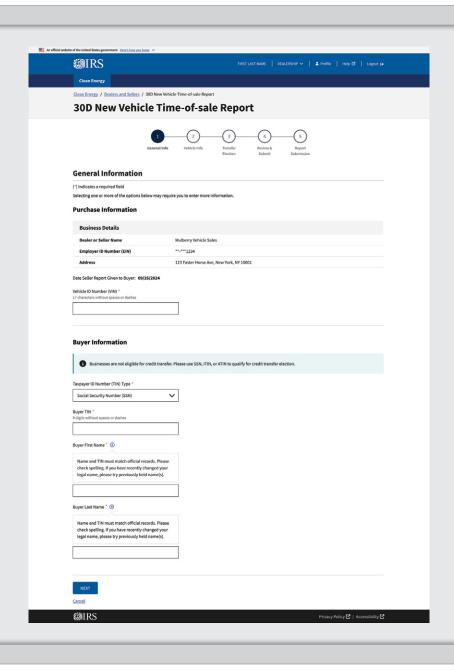


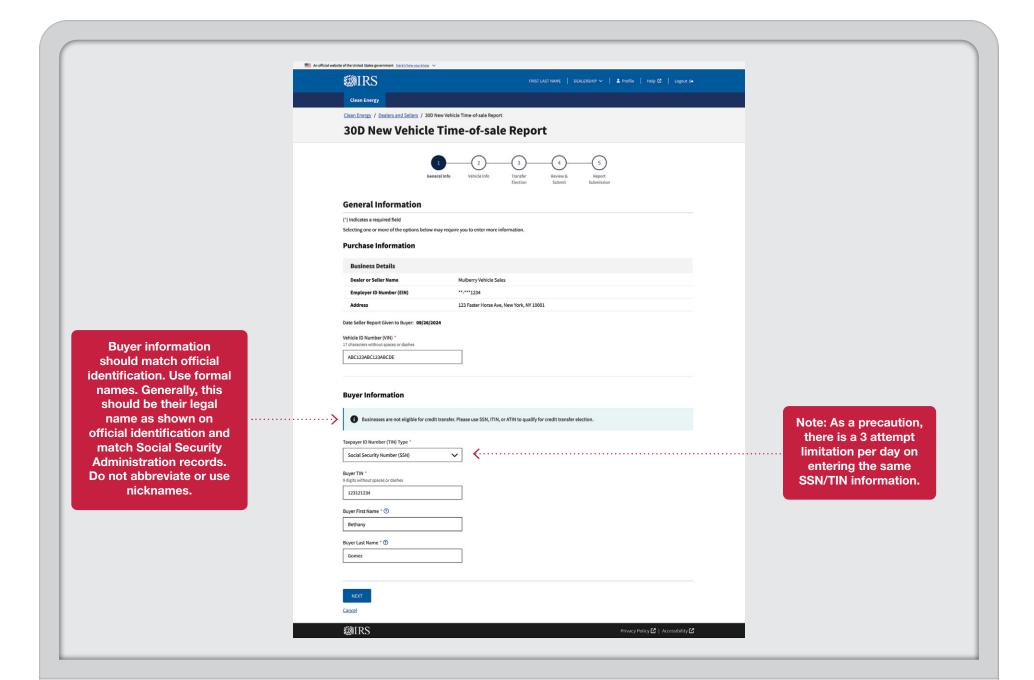


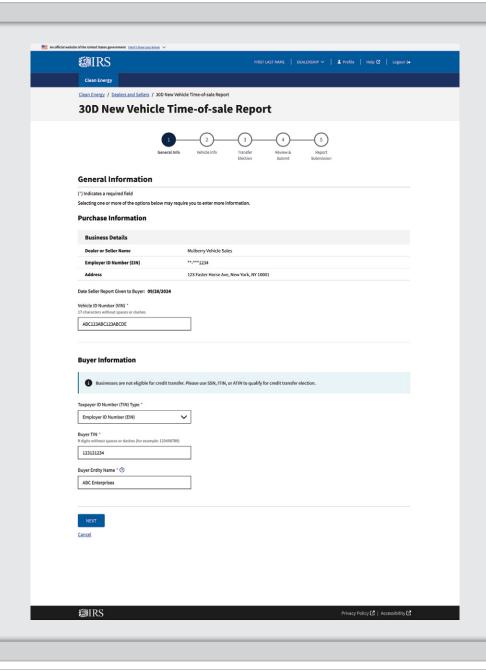


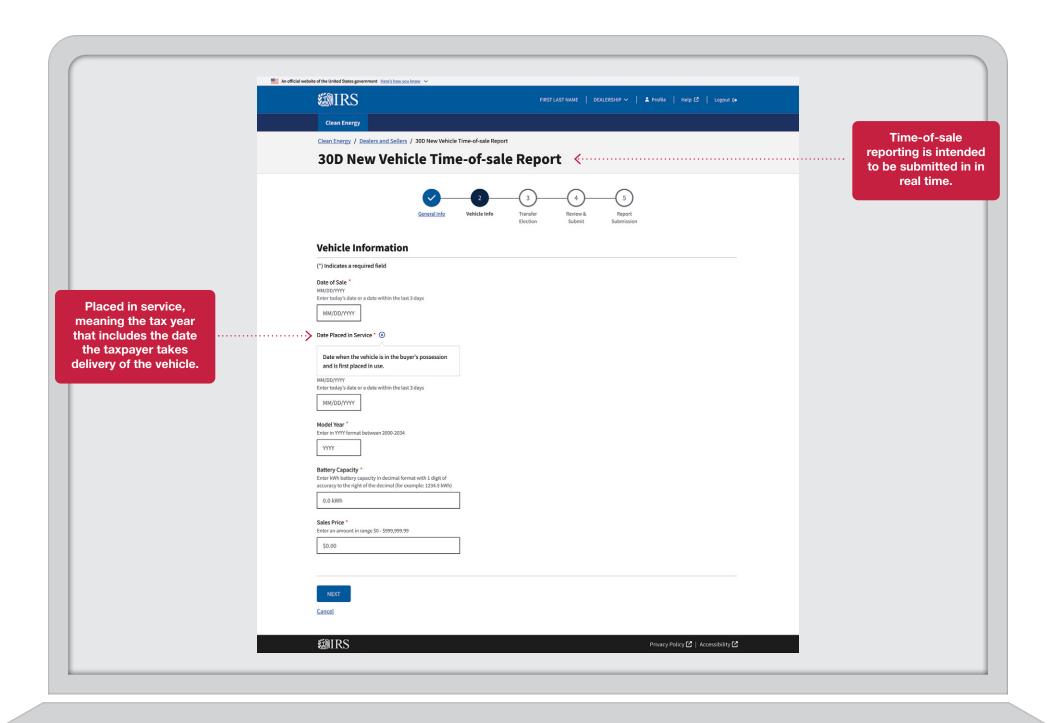
## Dealer/Seller New Vehicle 30D Time-of-sale Report

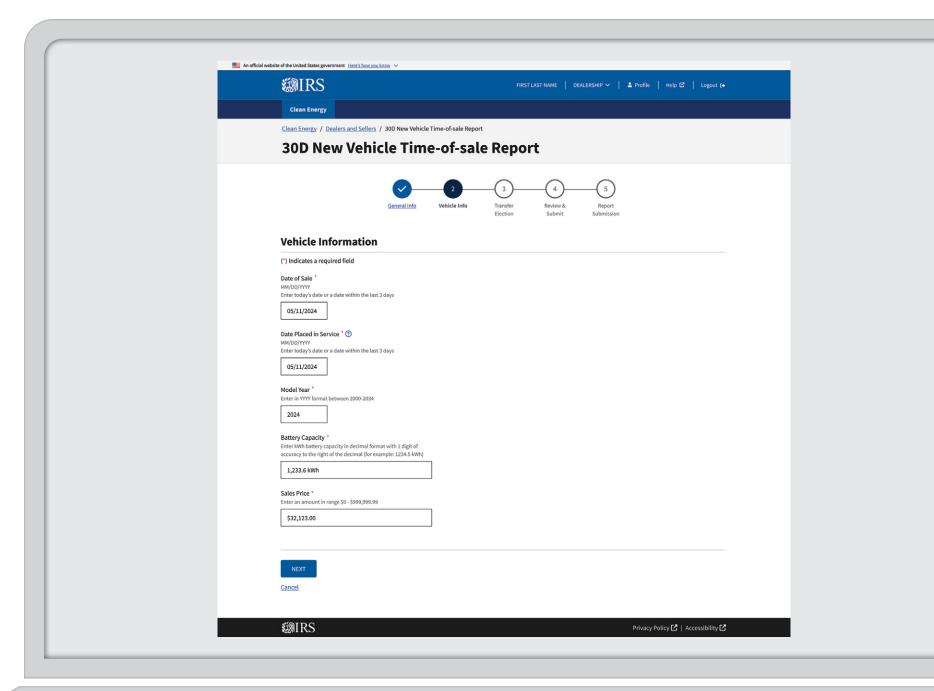


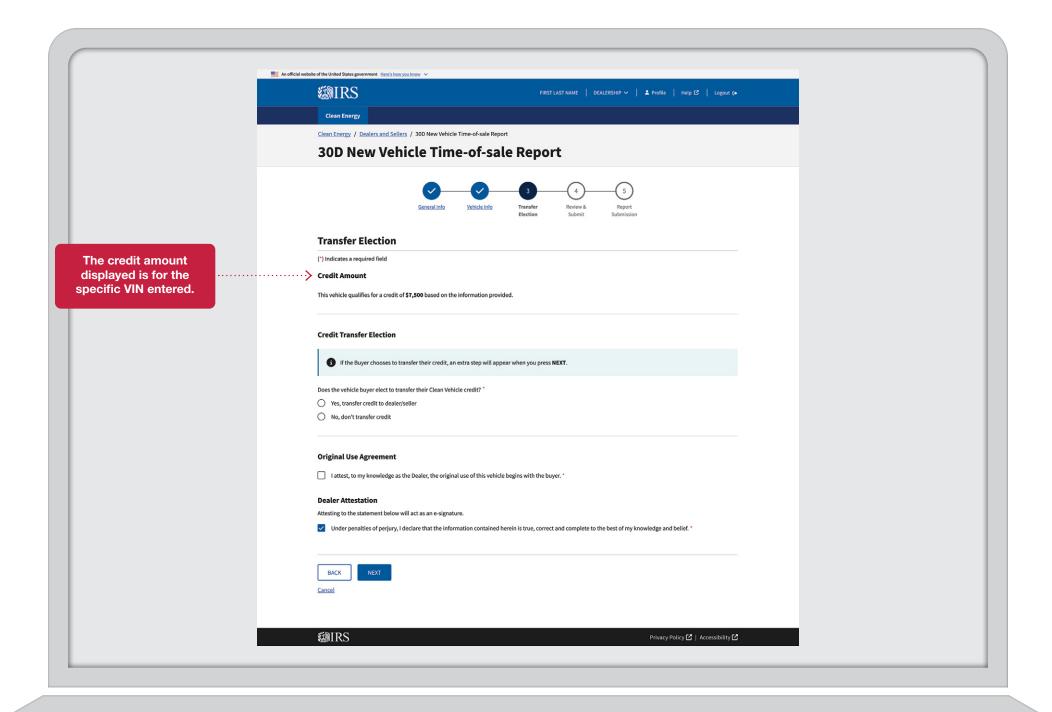


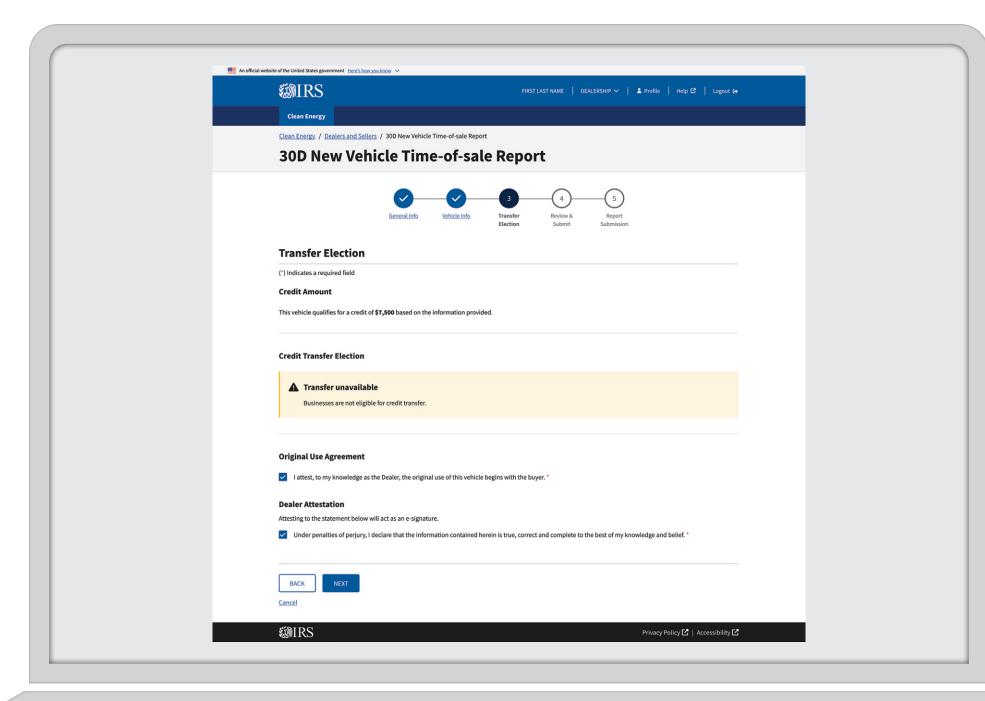


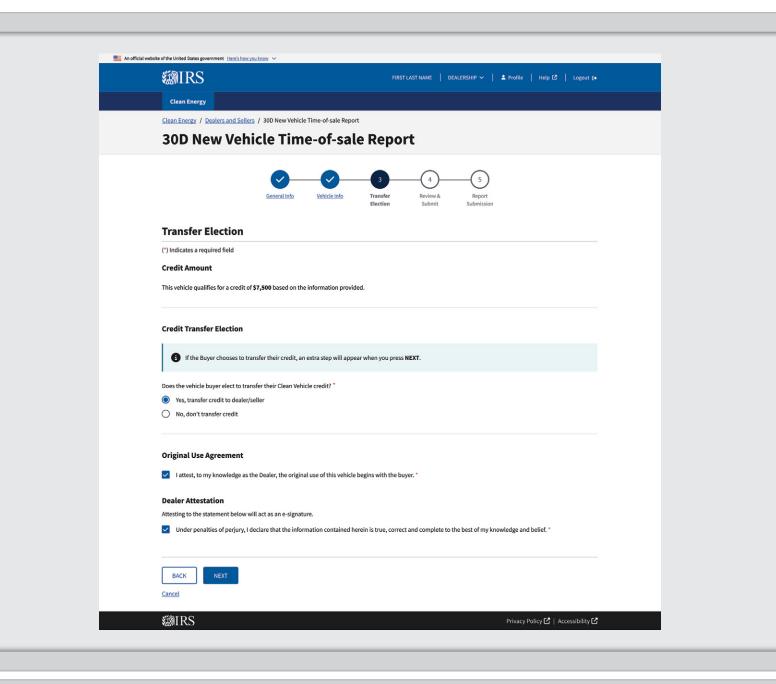


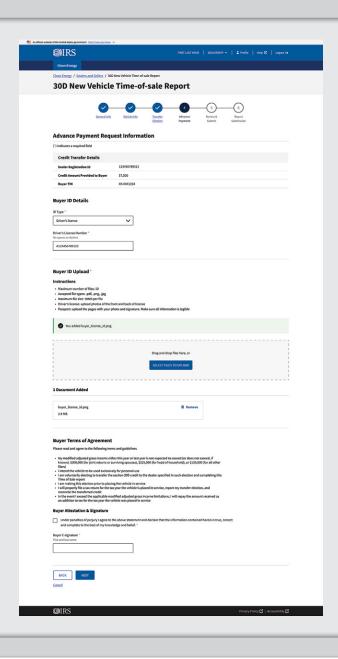




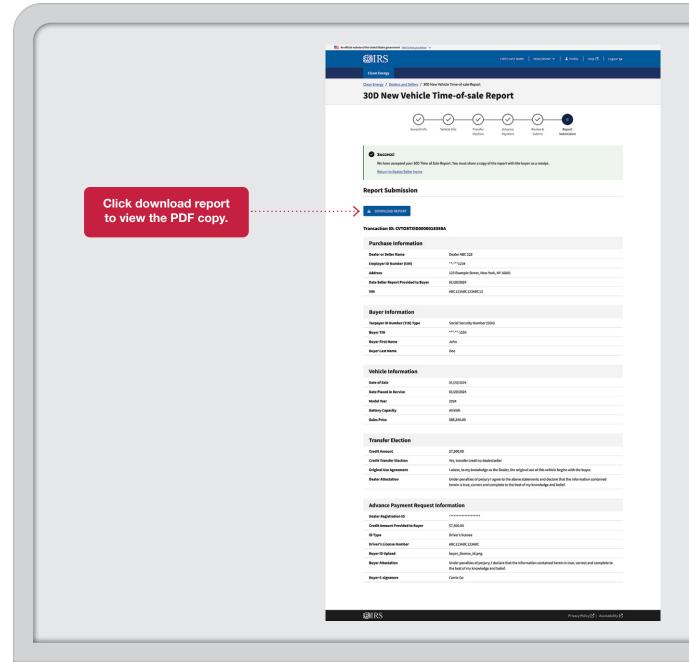






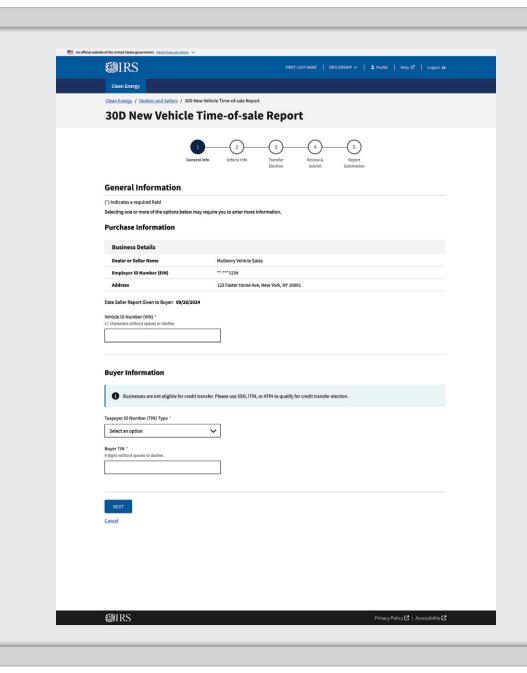


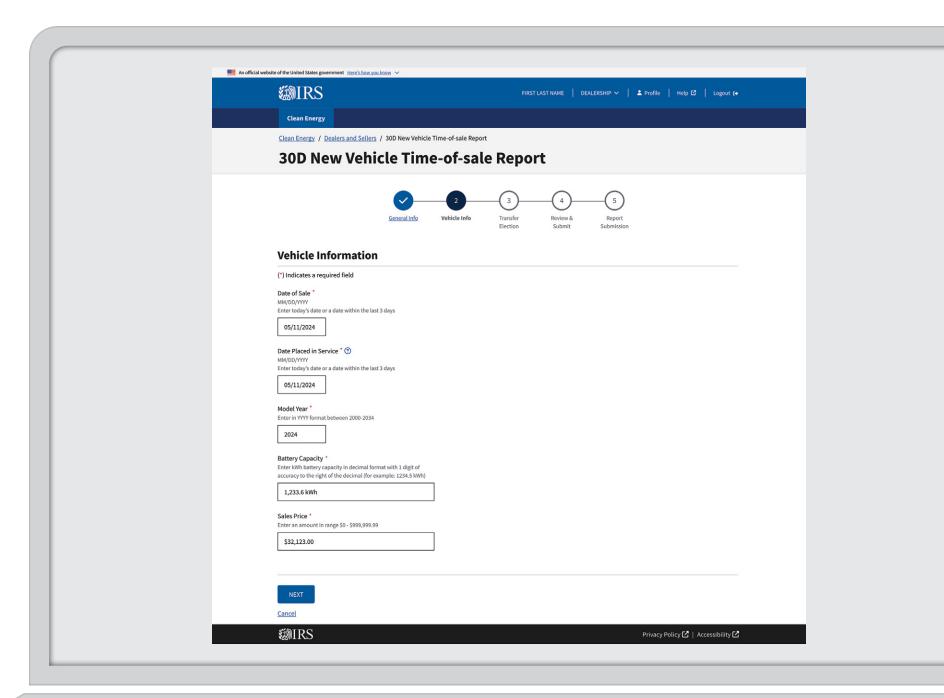


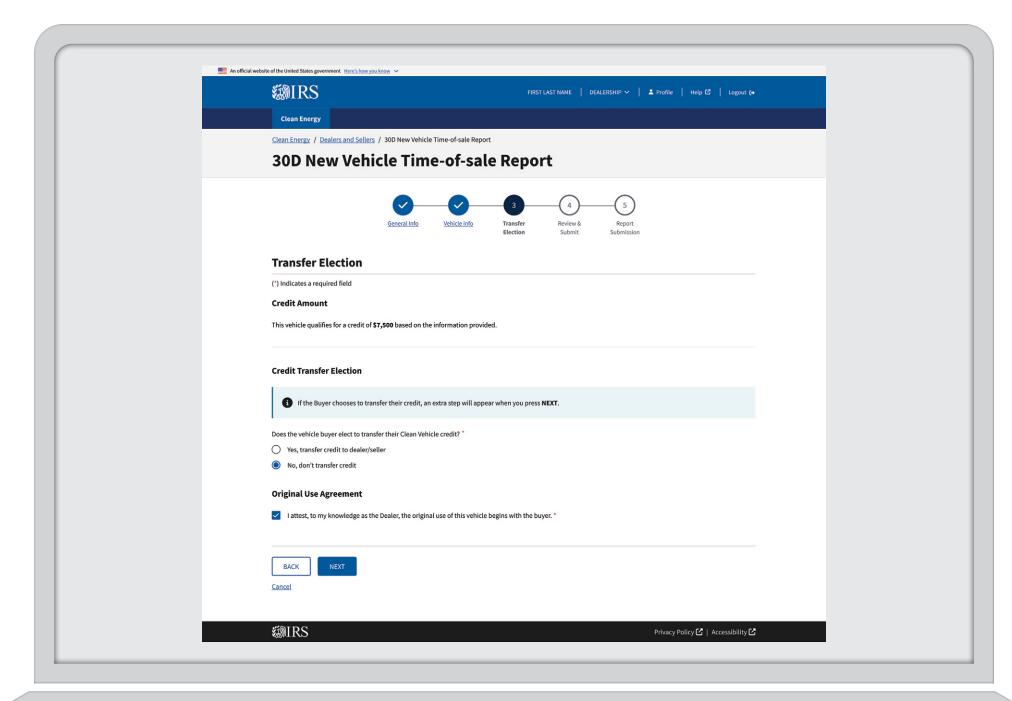


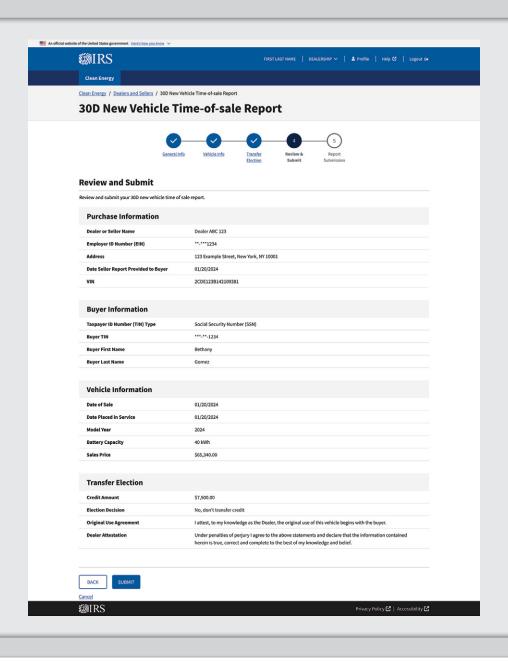


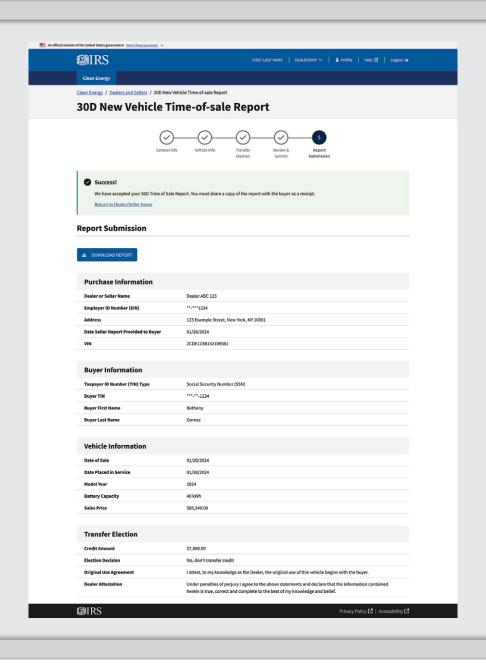
# Dealer/Seller New Vehicle 30D Time-of-sale Report No Transfer





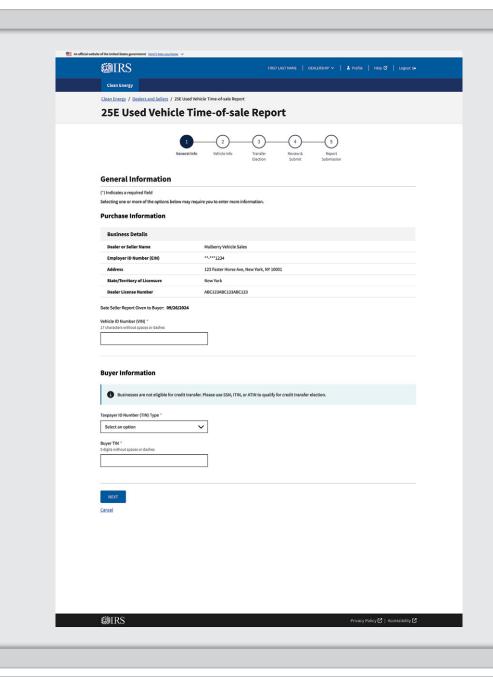


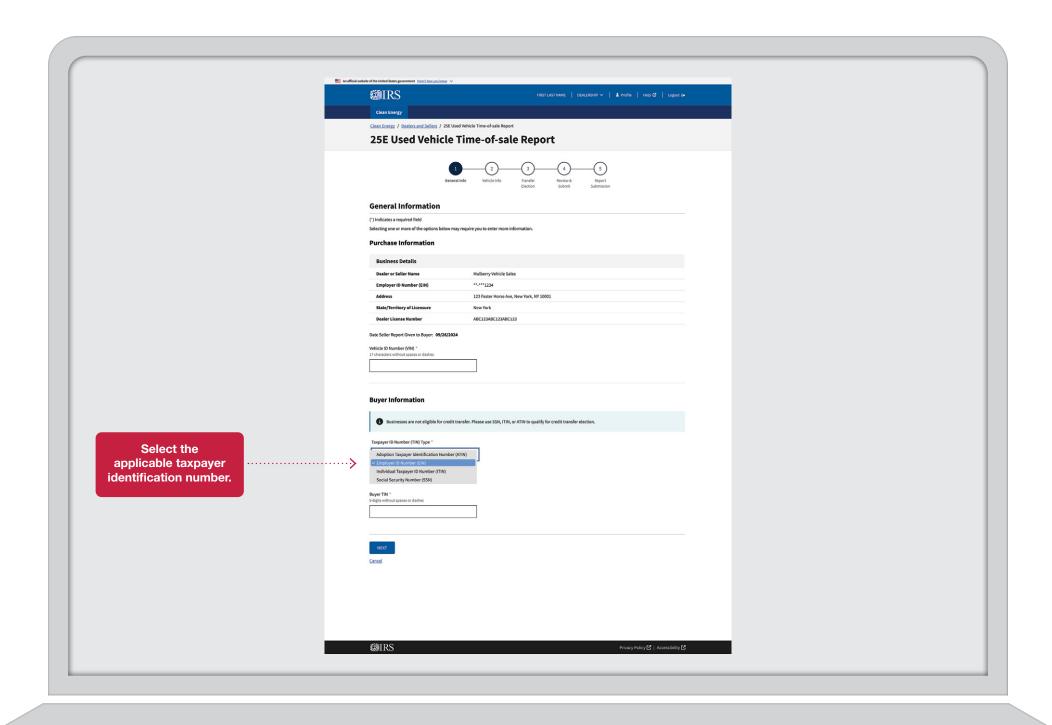


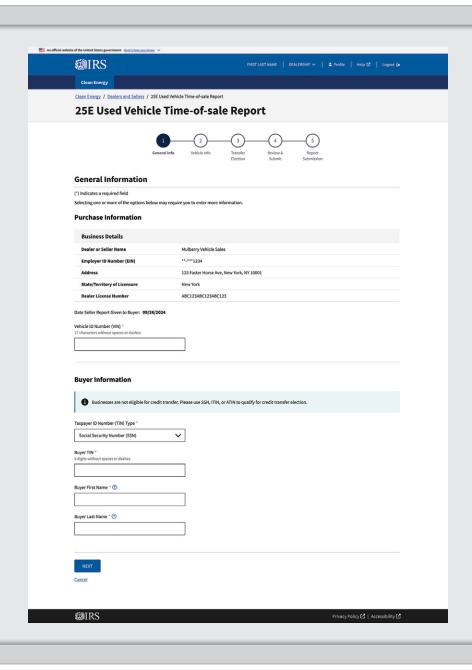


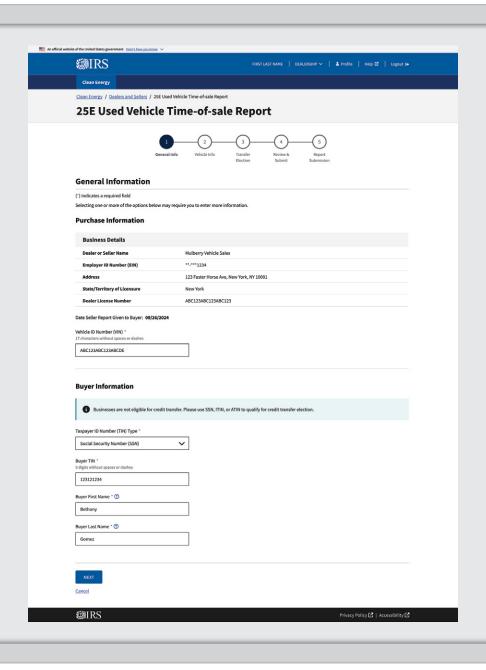


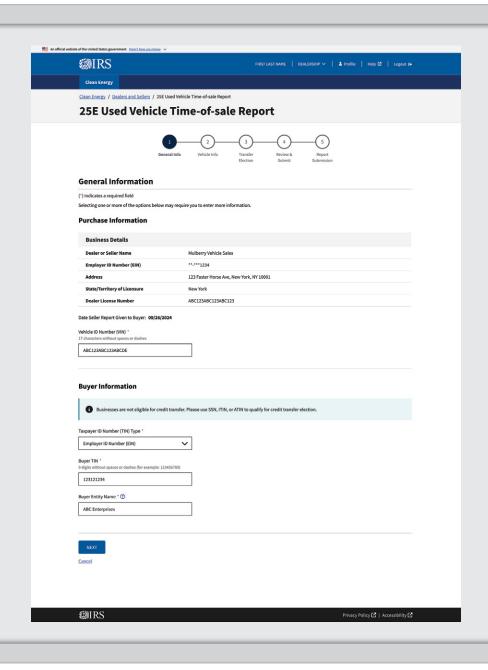
### Dealer/Seller Used Vehicle 25E Time-of-sale Report

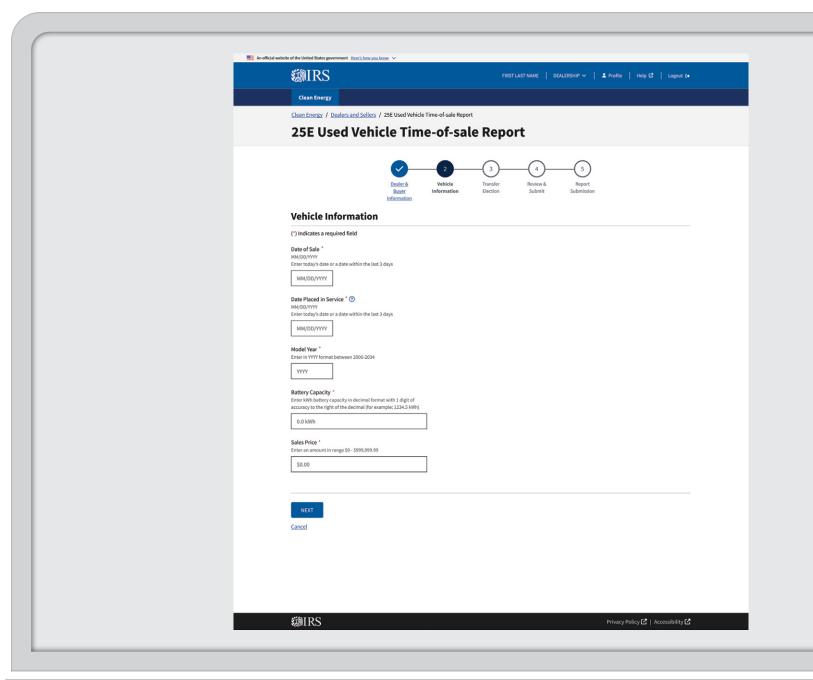


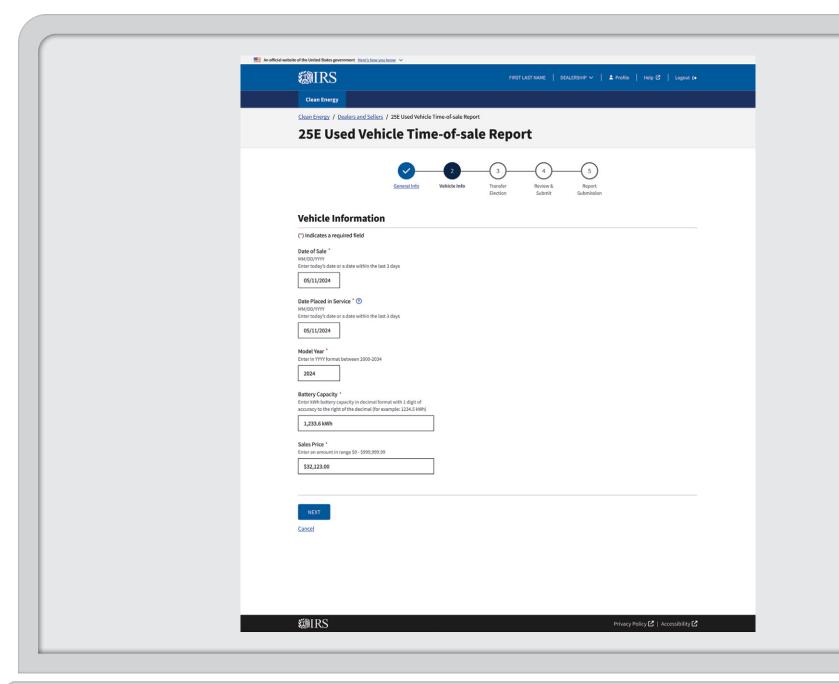


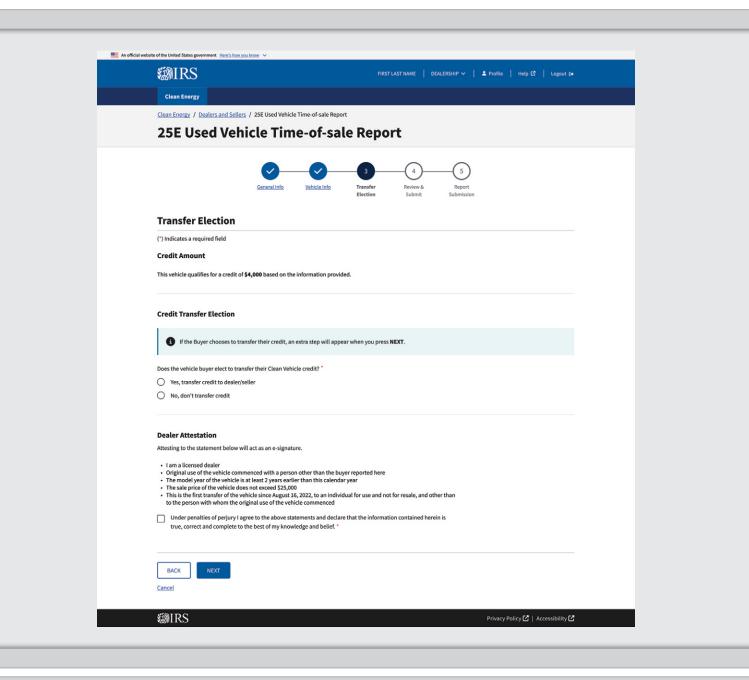


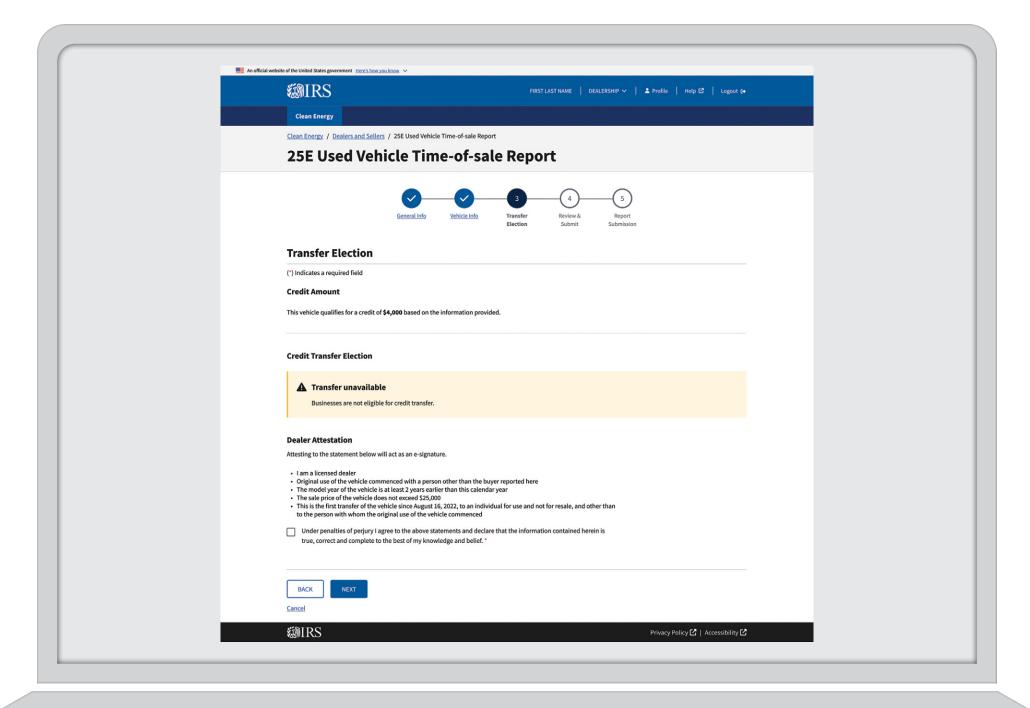


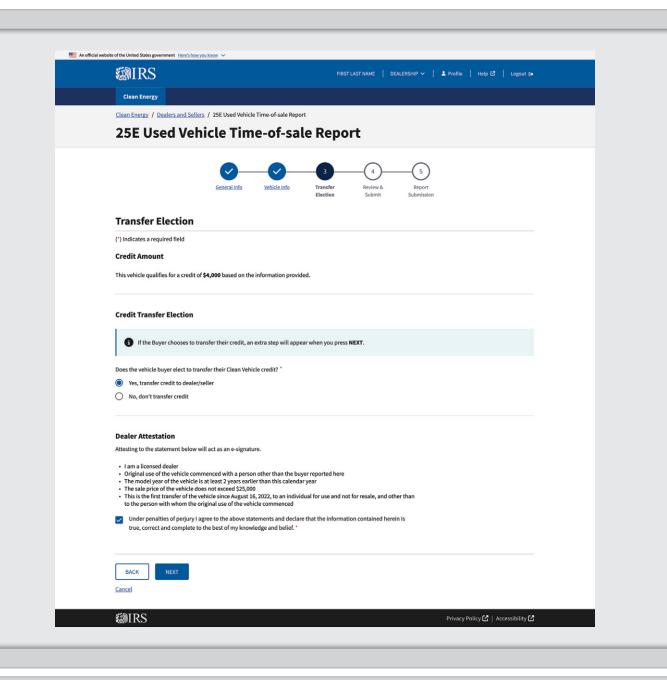


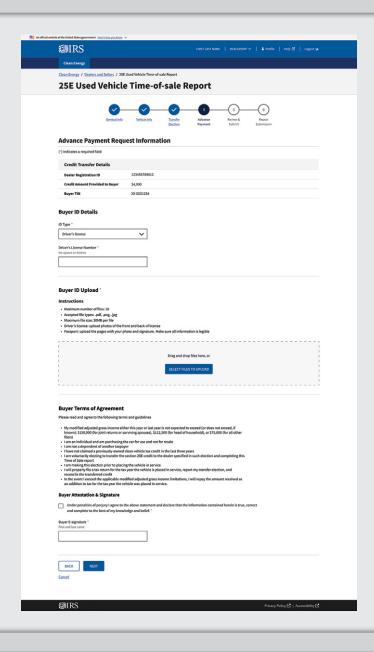


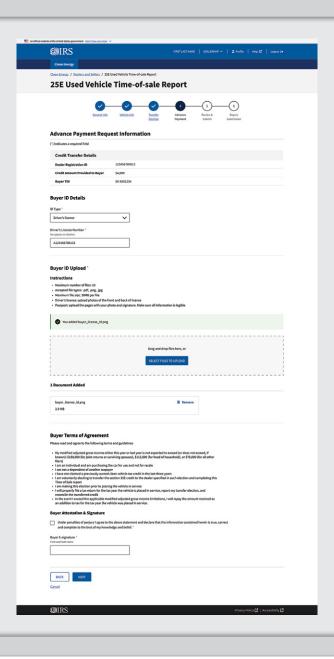


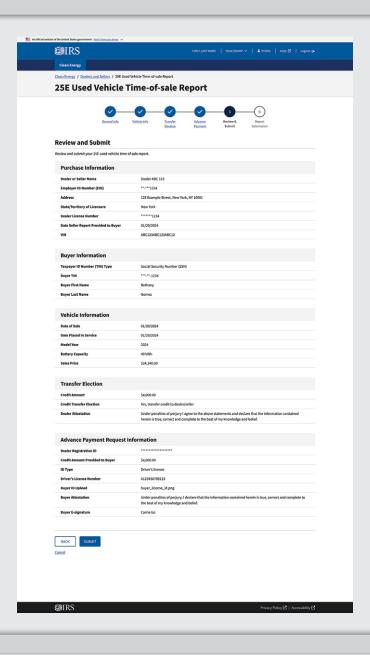


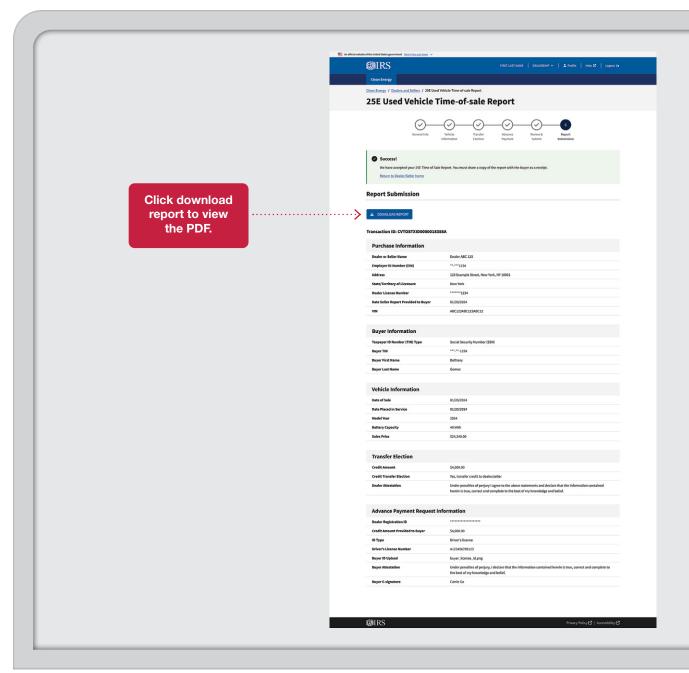






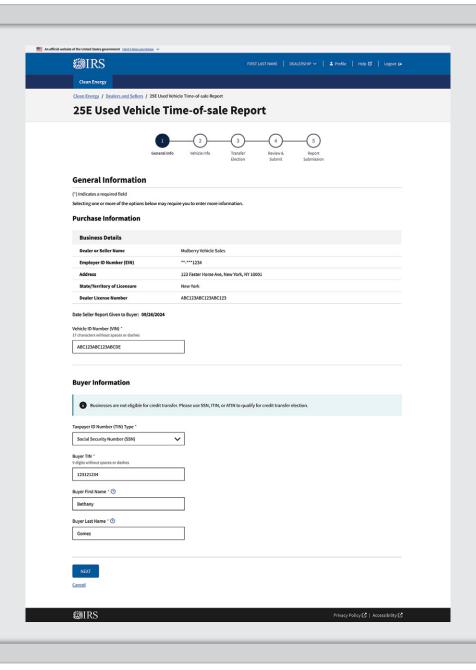


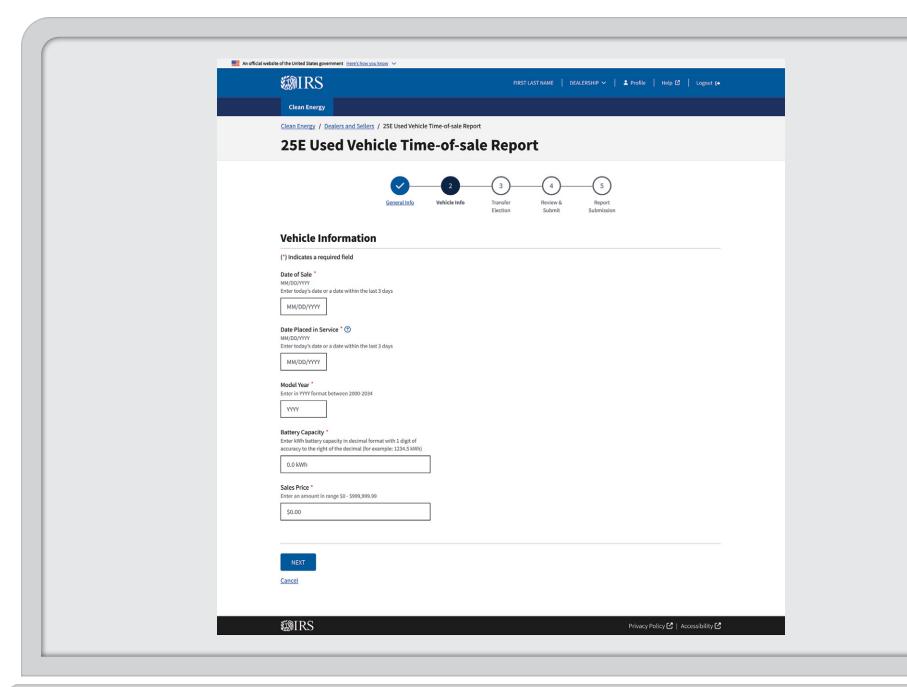


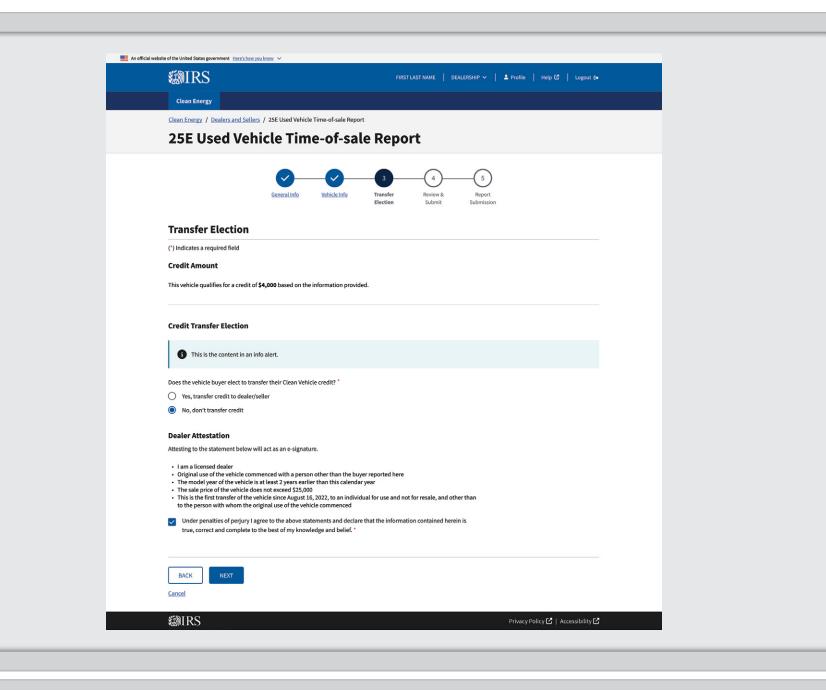


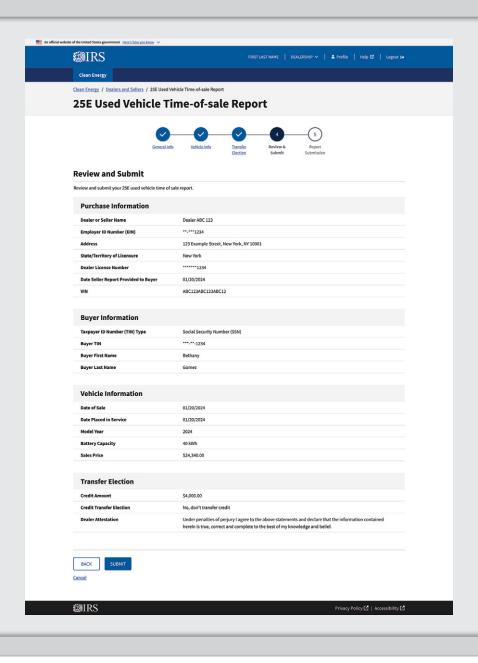


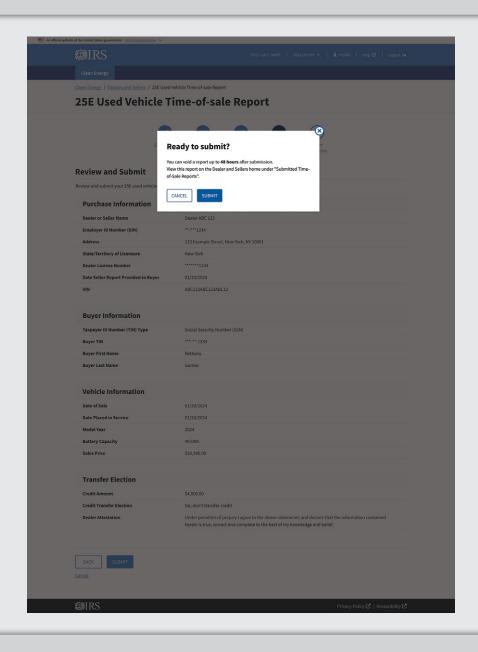
# Dealer/Seller Used Vehicle 25E Time-of-sale Report No Transfer

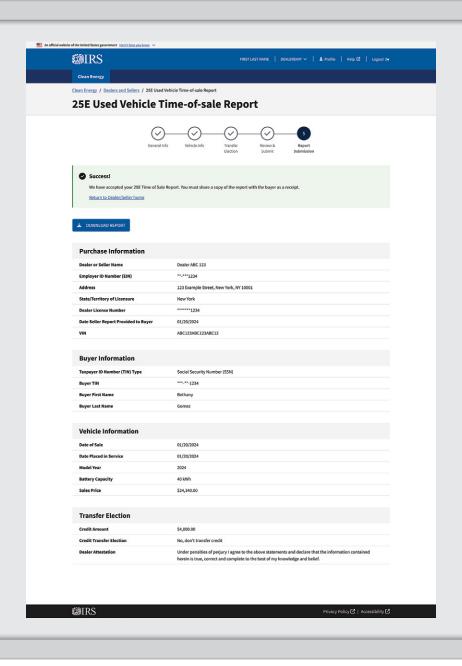






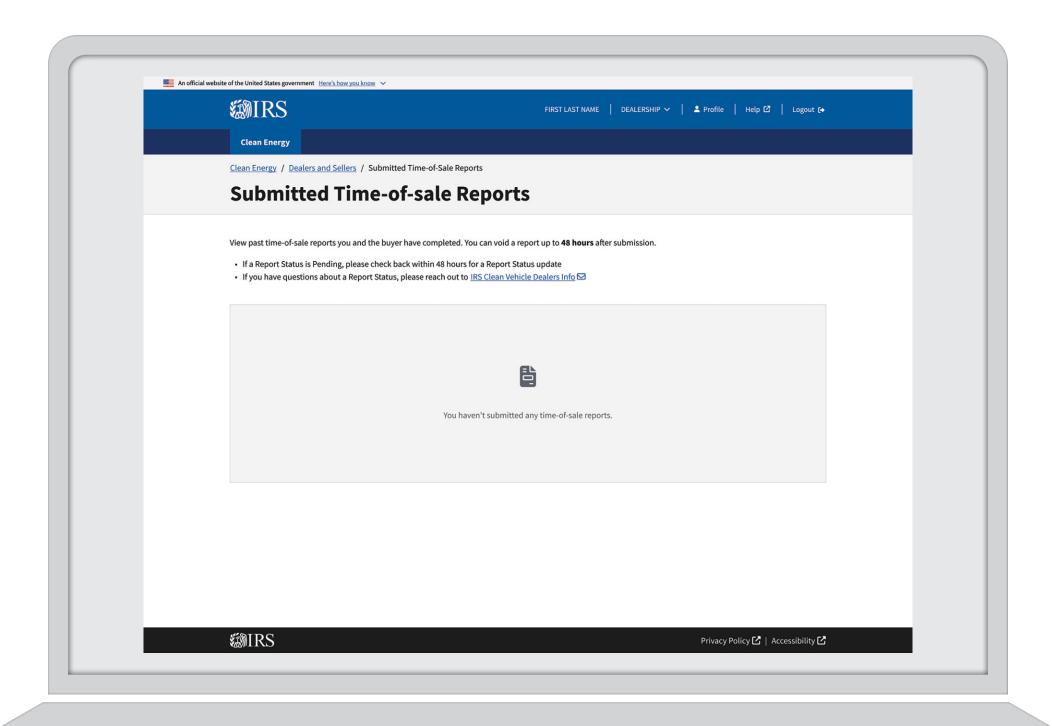








## Dealer/Seller Submitted Time-of-sale Reports





#### **Submitted Time-of-sale Reports**

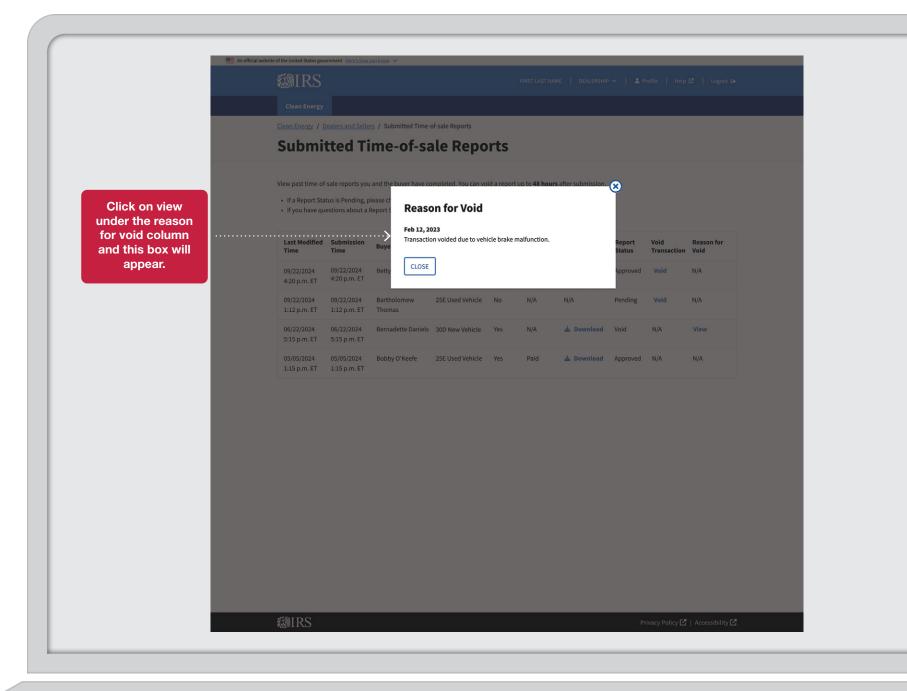
View past time-of-sale reports you and the buyer have completed. You can void a report up to 48 hours after submission.

- · 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	<b>▲</b> 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	<b>▲</b> 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	<b>业</b> Download	Approved	N/A	N/A

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#### **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.

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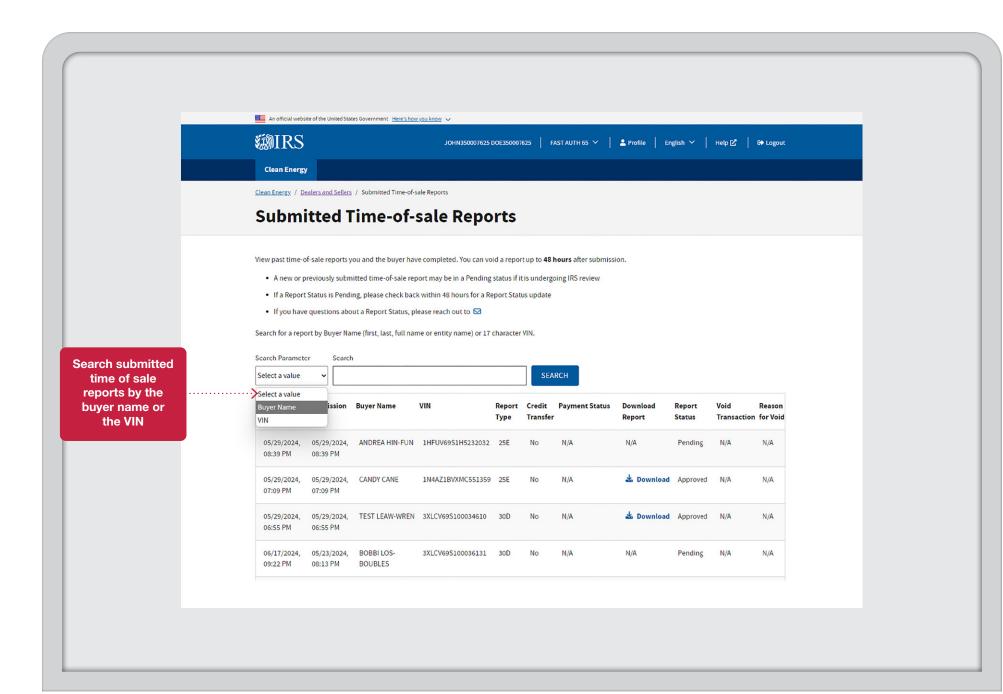
Last Modified Fime	Submission Time	Buyer Name	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reason for Void
09/22/2024 1:20 p.m. ET	09/22/2024 4:20 p.m. ET	Betty Young	30D New Vehicle	Yes	Pending	<b>≜</b> Download	Approved	Void	N/A
09/22/2024 L:12 p.m. ET	09/22/2024 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	<b>≟</b> 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	<b>丛</b> 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	<b>丛</b> 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	<b>丛</b> Download	Cancelled	N/A	View
01/25/2024 L:15 a.m. ET	01/25/2024 1:15 a.m. ET	Samantha Brown	30D New Vehicle	No	N/A	<b>丛</b> Download	Approved	N/A	N/A
01/17/2024 l:12 a.m. ET	01/17/2024 1:12 a.m. ET	Bobby O'Keefe	25E Used Vehicle	Yes	N/A	<b>▲</b> 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	<b>丛</b> 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	<b>丛</b> Download	Approved	N/A	N/A
				Page 1 of 5					
		<	PREVIOUS 1	2 3	4 5	NEXT >			

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## Dealer/Seller Search Time-of-sale Reports



Clean Energy

<u>Clean Energy</u> / <u>Dealers and Sellers</u> / 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.

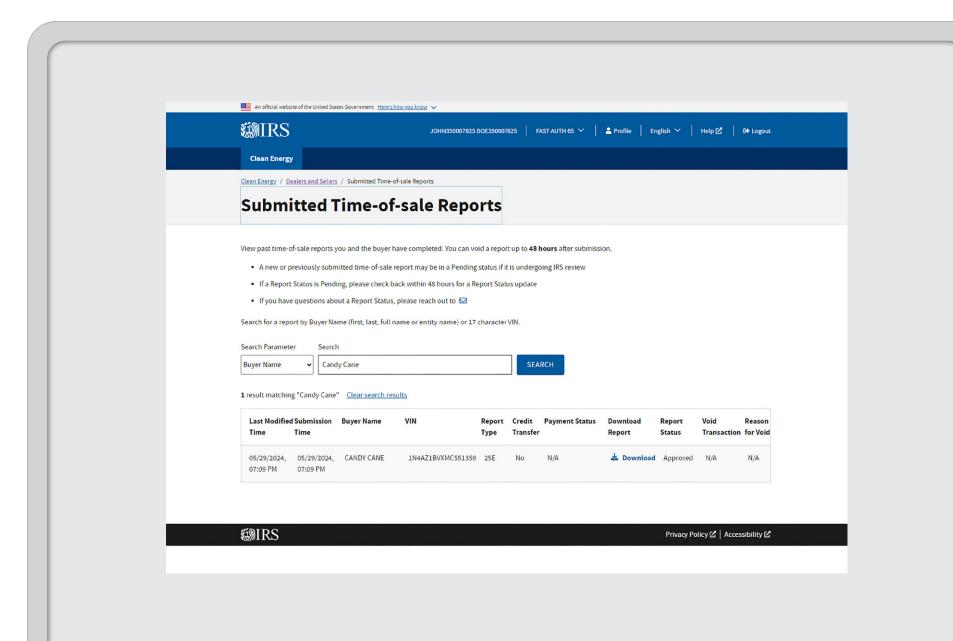
Search Parameter Search

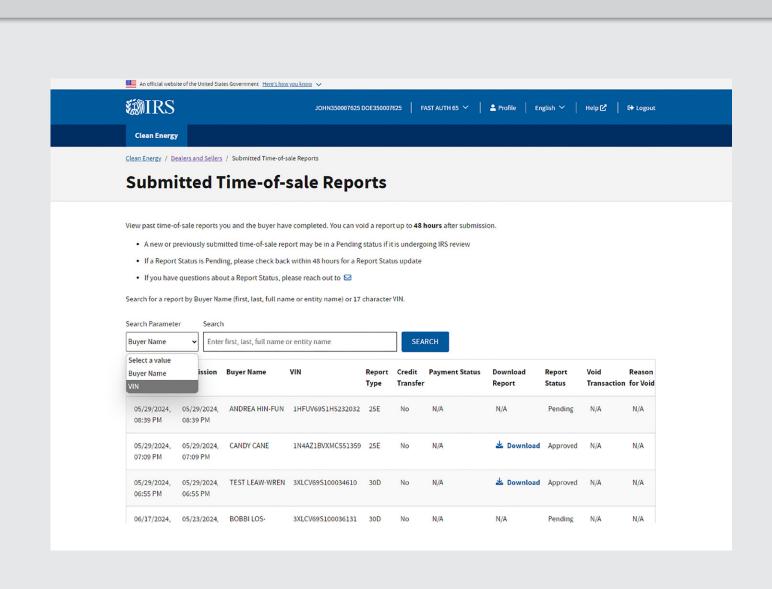
Buyer Name 

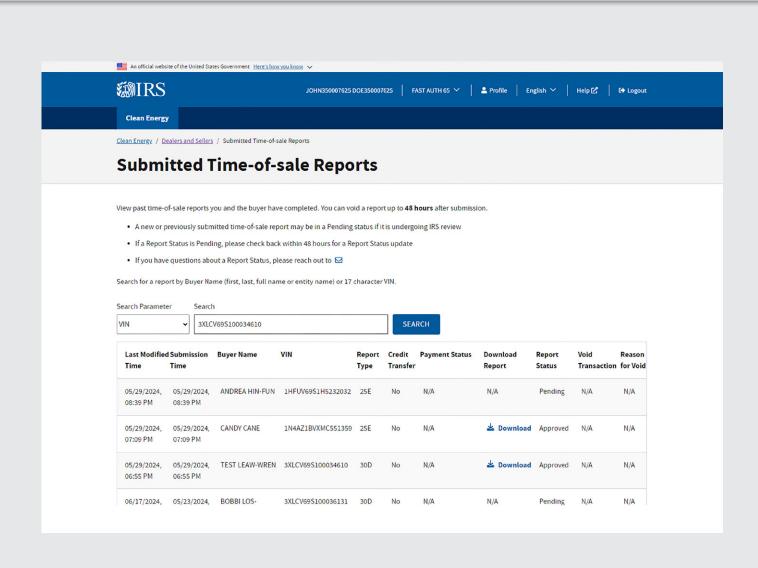
Candy Cane

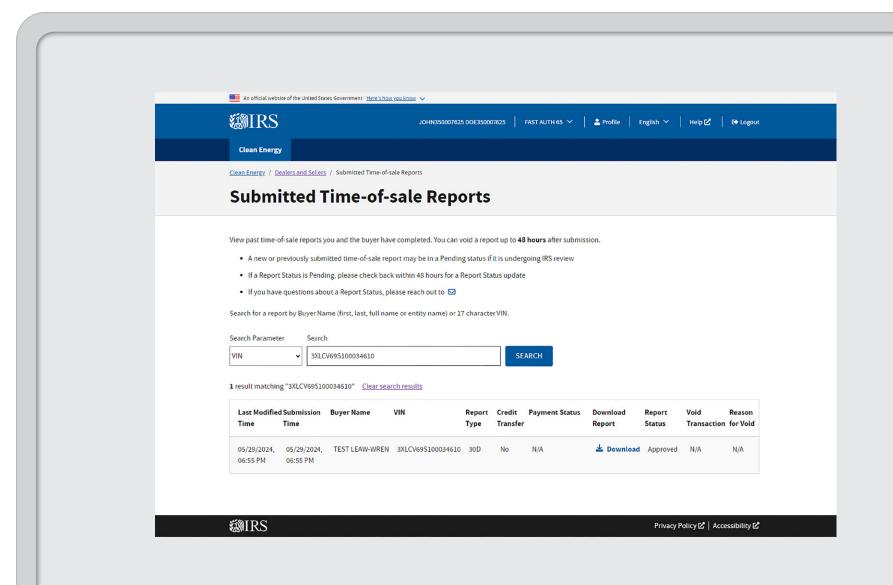
SEARCH

0 00 002	02 0 0 0	D 100		121	E 101	E1 E1	10 10 10	127	concre	120
Last Modified Time	d Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Payment Status	Download Report	Report Status	Void Transaction	Reaso for Vo
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	<b>丛</b> 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- BOUBLES	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







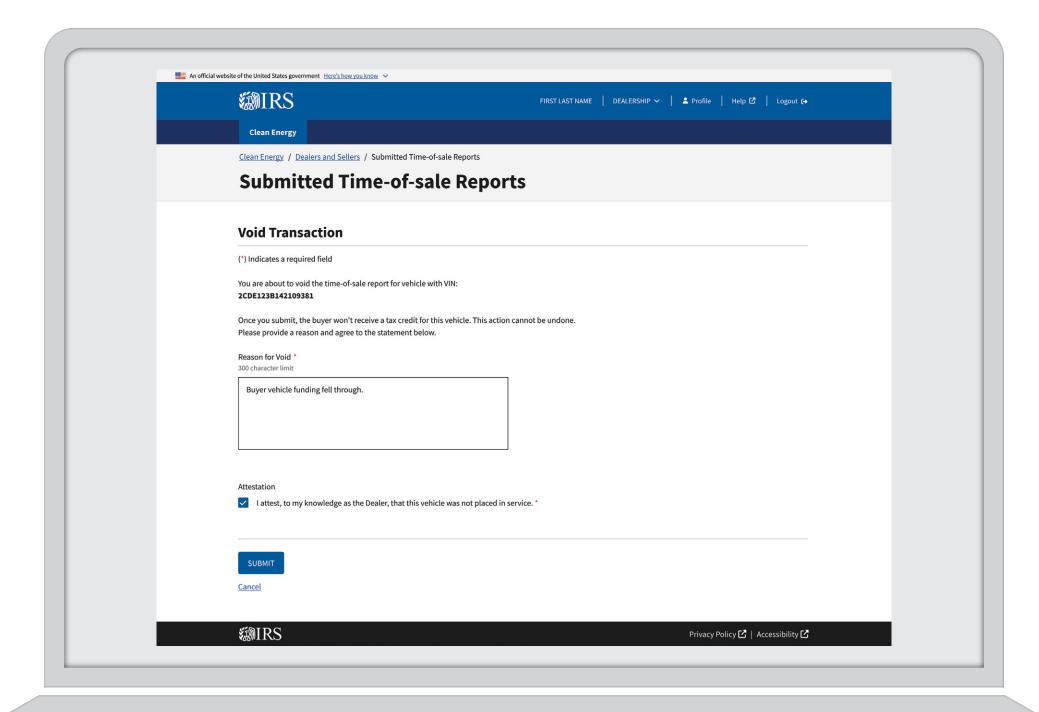


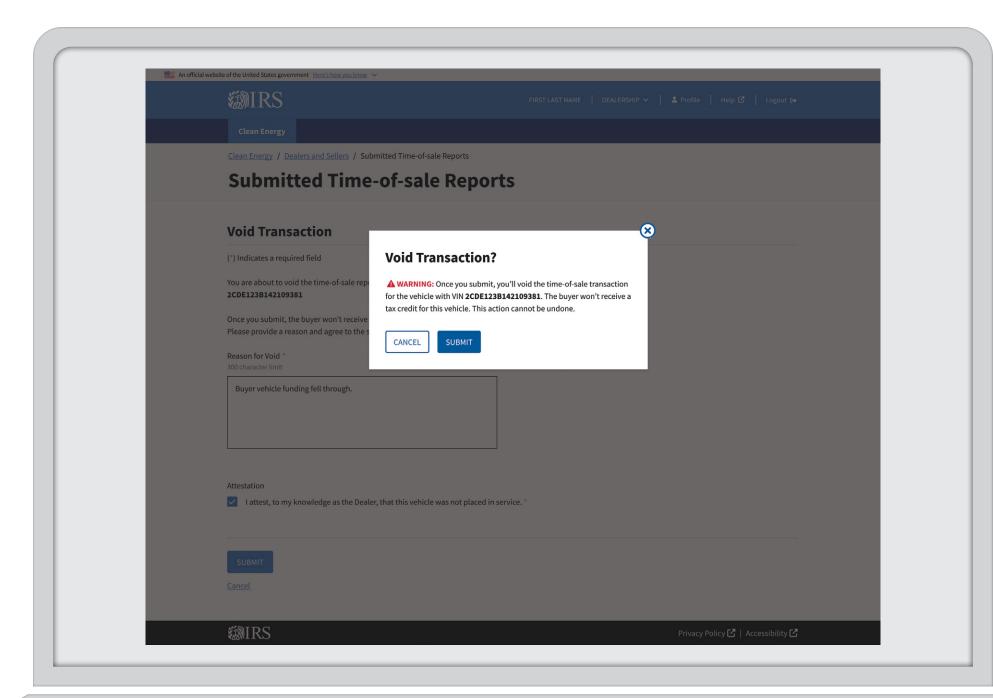


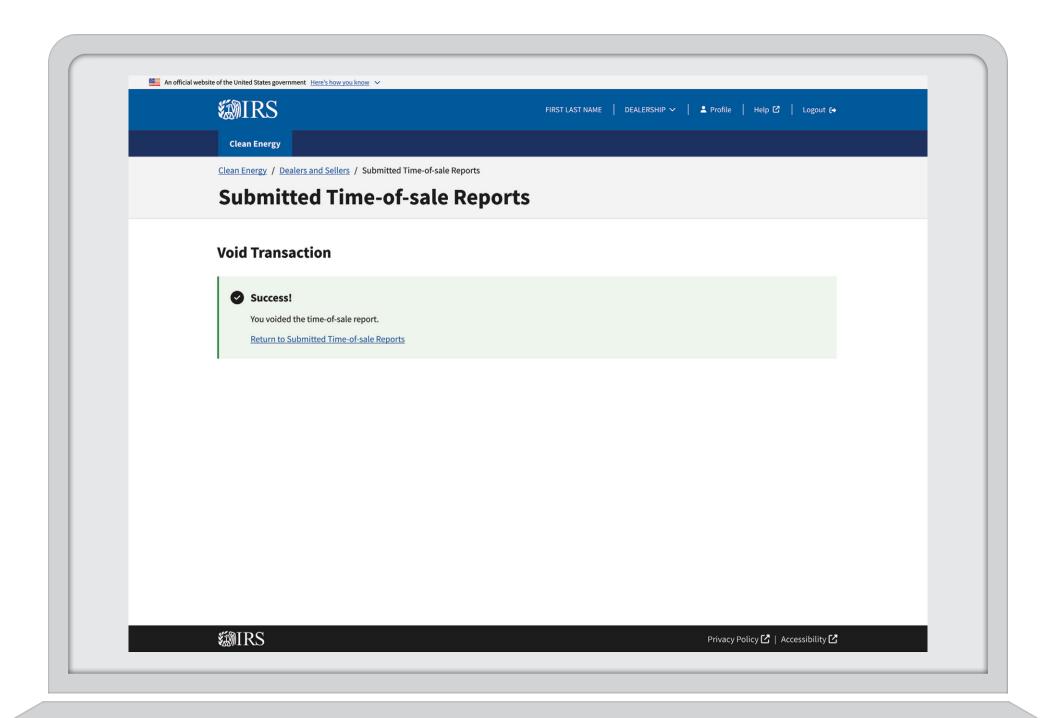
## Submitted Time-of-sale Reports Void Flow

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.









## Submitted Time-of-sale Reports New Vehicle 30D Transfer Elected PDF Receipt

Department of Treasury - Internal Revenue Service

#### Clean Vehicle Seller Report

**OMB Number** 1545 - 2137



#### **IRS** 30D New Vehicle Time of Sale Report Receipt

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

#### **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

- 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.

Department of Treasury - Internal Revenue Service

#### Clean Vehicle Seller Report

OMB Number 1545 - 2137

#### 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

<b>Buyer Information</b>	
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		

 Catalog Number 93746Z
 www.irs.gov
 Form 15400
 (01-2024)



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

Department of Treasury - Internal Revenue Service

#### Clean Vehicle Seller Report

**OMB Number** 1545 - 2137



#### **IRS** 30D New Vehicle Time of Sale Report Receipt

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

#### **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

- 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.
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  - · 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.
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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.

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Department of Treasury - Internal Revenue Service

#### **Clean Vehicle Seller Report**

OMB Number 1545 - 2137

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.

 Catalog Number 93746Z
 www.irs.gov
 Form 15400 (01-2024)



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

Department of Treasury - Internal Revenue Service

#### Clean Vehicle Seller Report

**OMB Number** 1545 - 2137



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

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

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Department of Treasury - Internal Revenue Service

#### **Clean Vehicle Seller Report**

OMB Number 1545 - 2137

#### 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

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 www.irs.gov
 Form 15400
 (01-2024)



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

Department of Treasury - Internal Revenue Service

#### Clean Vehicle Seller Report

**OMB Number** 1545 - 2137



#### IRS 25E Used Vehicle Time of Sale Report Receipt

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

#### **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

- 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.

Department of Treasury - Internal Revenue Service

#### **Clean Vehicle Seller Report**

OMB Number 1545 - 2137

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.

 Catalog Number 93746Z
 www.irs.gov
 Form 15400 (01-2024)

