

**Clean Vehicle Dealer and Seller Energy Credits Online Registration:** 

**Return Vehicles (For Dealers)** 

User Guide





- This User Guide is meant to help dealers and sellers of clean vehicles with the return process. This is for illustrative purposes.
- The user guide will guide you through the process of using the Modify function to void, return or cancel a Time of Sale Report.
- Use MODIFY functionality and select VOID when the vehicle was NOT placed in service AND within the 48 hours of the original submission. Dealers and sellers should use the VOID option when available.
- Use MODIFY functionality and select CANCEL if the vehicle was NOT placed in service AND after 48 hours of original submission.
- Use MODIFY functionality and select RETURN if the vehicles WAS placed in service AND after 48 hours of original submission.
- NOTE: Time of Sale Reports should NOT be submitted for leased vehicles. If you have submitted a
  Time of Sale report for a leased vehicle, you will need to CANCEL your Time of Sale Report.
- RETURN or CANCEL You will need to select "I need to return a vehicle or cancel a seller report" option in the drop-down menu.



The next slides describe common scenarios.

In each scenario, the dealer or seller would need to follow the flow in the User Guide.

Without advanced pay, NOT placed in service:

- Vehicle is purchased.
- Buyer does NOT elect the advanced payment.
- Vehicle was NOT placed in service/didn't leave the dealership

As the buyer did NOT place the vehicle in service, the Time of Sale report should be VOIDED (when available) or CANCELLED.



# Without advanced pay, placed in service:

- Vehicle is purchased.
- Buyer does NOT elect advanced payment
- The vehicle was placed in service/did leave the dealership.

• The **Return** process should be used.



# With advanced pay, not placed in service:

- Vehicle is purchased.
- Buyer elects the advanced payment.
- The vehicle was not placed in service/didn't leave the dealership.

As the buyer did NOT place the vehicle in service, the Time of Sale report should be VOIDED (when available) or CANCELLED.



# With advanced pay, placed in service:

- Vehicle is purchased.
- Buyer elects the advanced payment
- The vehicle was placed in service/did leave the dealership.
- The Return process should be used.



# Leasing:

 Buyer was incorrectly provided a Time of Sale report when leasing a vehicle.

The vehicle was placed into service and left the dealership.

Cancel the Time of Sale report. Time of Sales reports should never be provided for leased vehicles.





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• e-News for clean vehicle industry



### Troubleshooting Clean Vehicle Returns IRS ECO Tool

Not seeing the Clean Vehicle functionality from the IRS ECO tool? You may need to do one of the following:

- Clear your cache (from your web browser settings)
- Delete your cookies (from your web browser settings)
- Open the IRS ECO tool in an incognito browser
- Try using a different browser. (i.e. Chrome vs Microsoft Edge)



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:** 

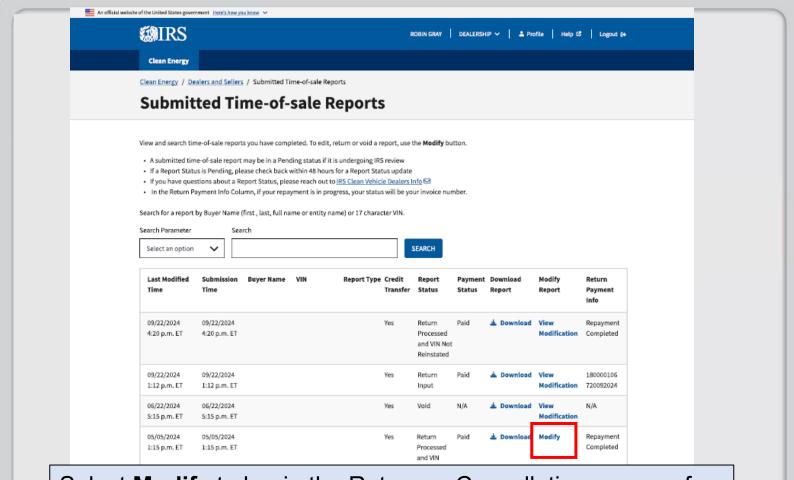
**Submitted Time Of Sale Reports – Return or Cancel the Vehicle** 

User Guide





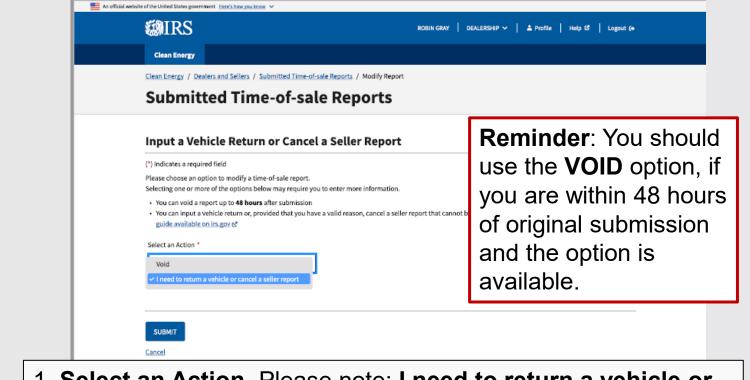
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Select **Modify** to begin the Return or Cancellation process for a previously submitted Time of Sale report.

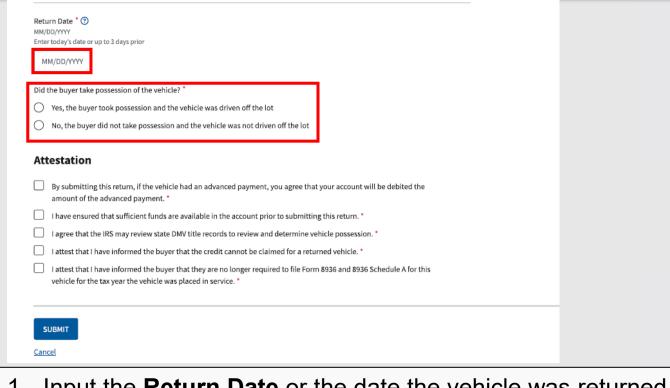


🌉 As official website of the United States government. Here's how you know 💛



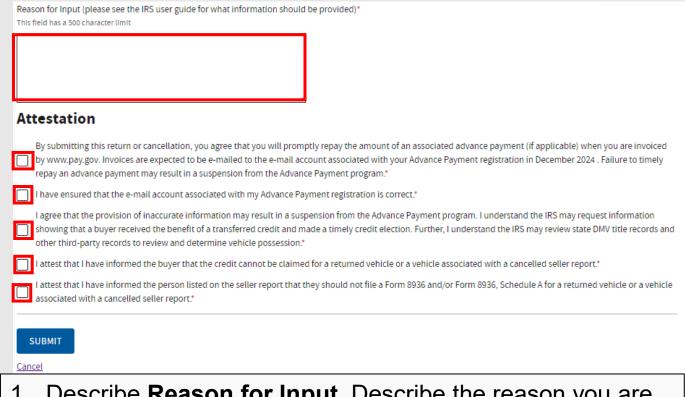
- 1. Select an Action. Please note: I need to return a vehicle or cancel a seller report will be the only option available if the timeframe is more than 48 hours after the original submission.
- 2. Click Submit.





- 1. Input the **Return Date** or the date the vehicle was returned by the buyer or the effective date of the cancellation.
- 2. Select the most accurate choice that describes Why are you attempting to return or cancel the seller report?





- 1. Describe **Reason for Input.** Describe the reason you are returning or cancelling the vehicle. (NOTE: You have 500 characters to input your description.)
- 2. Select each attestation.
- 3. Click Submit.



	out (please see the IRS user guide for what information should be provided)*
This field has a 5	500 character limit
Attestat	tion
by www.p	itting this return or cancellation, you agree that you will promptly repay the amount of an associated advance payment (if applicable) when you are invoiced pay.gov. Invoices are expected to be e-mailed to the e-mail account associated with your Advance Payment registration in December 2024 . Failure to timely advance payment may result in a suspension from the Advance Payment program.*
l have en	sured that the e-mail account associated with my Advance Payment registration is correct.*
showing	nat the provision of inaccurate information may result in a suspension from the Advance Payment program. I understand the IRS may request information that a buyer received the benefit of a transferred credit and made a timely credit election. Further, I understand the IRS may review state DMV title records ard-party records to review and determine vehicle possession.*
attest th	nat I have informed the buyer that the credit cannot be claimed for a returned vehicle or a vehicle associated with a cancelled seller report.*
	nat I have informed the person listed on the seller report that they should not file a Form 8936 and/or Form 8936, Schedule A for a returned vehicle or a vehice dwith a cancelled seller report.*
SUBMIT	
JOBMIT	
Cancel	
or ca	ancellation of a <b>leased</b> vehicle Time of Sale report,
01 00	discondition of a loaded veriloid fillio of calc report,

For cancellation of a **leased** vehicle Time of Sale report, please indicate the vehicle was **LEASED** and the buyer is the lessee, not the lessor, as the reason for cancellation in the Reason for Input explanation box.



#### **Modify Transaction**



#### Success!

You have modified the time-of-sale report.

Return to Submitted Time-of-sale Reports

Success! You have modified the Time of Sale report.



#### **Modify Transaction**



You have modified the time-of-sale report.

Return to Submitted Time-of-sale Reports

### What happens behind the scenes?

You should anticipate the VIN for an eligible vehicle that was not placed in service, to be available for submission on a new time of sale report after the IRS has completed a review and concurs with the attestations submitted with the cancellation.

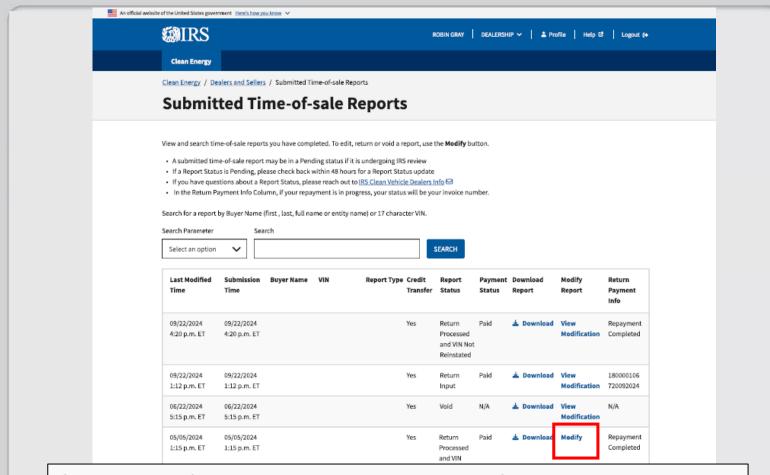


**Clean Vehicle Dealer and Seller Energy Credits Online Registration:** 

Submitted Time Of Sale Reports – Void a Time of Sale Report

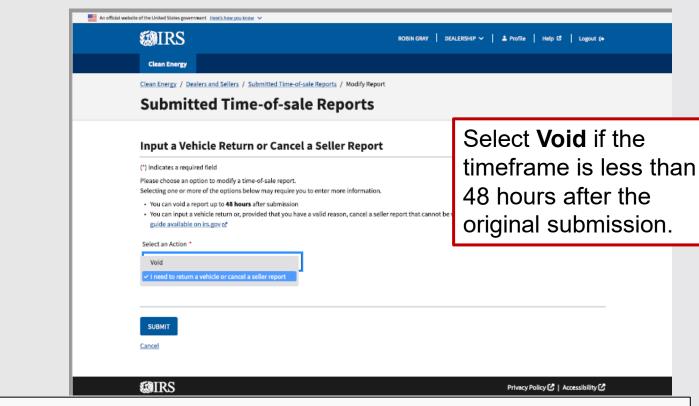
User Guide





Select **Modify** to begin the **Void** Process for a previously submitted Time of Sale report.



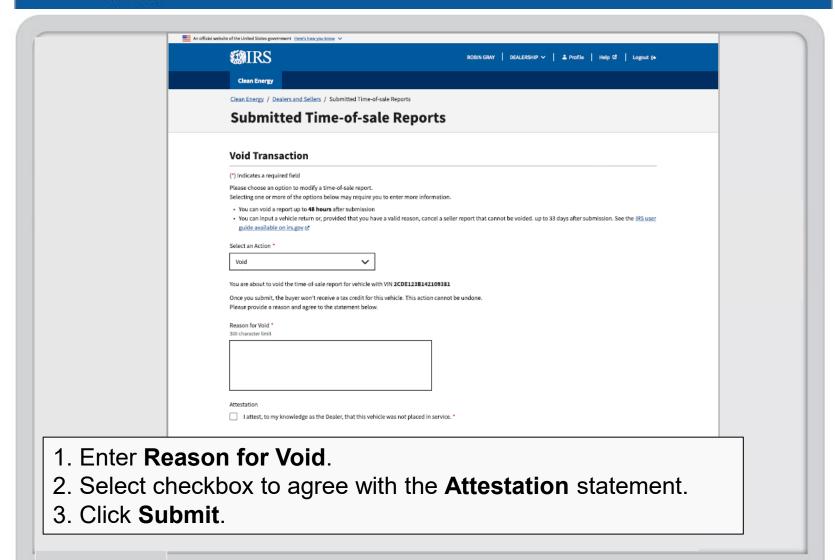


For a Time of Sale Report submitted less than 48 hours, you will be able to see **Void** or **I need to return a vehicle or cancel a seller report**.

- 1. Select Void.
- 2. Click Submit.

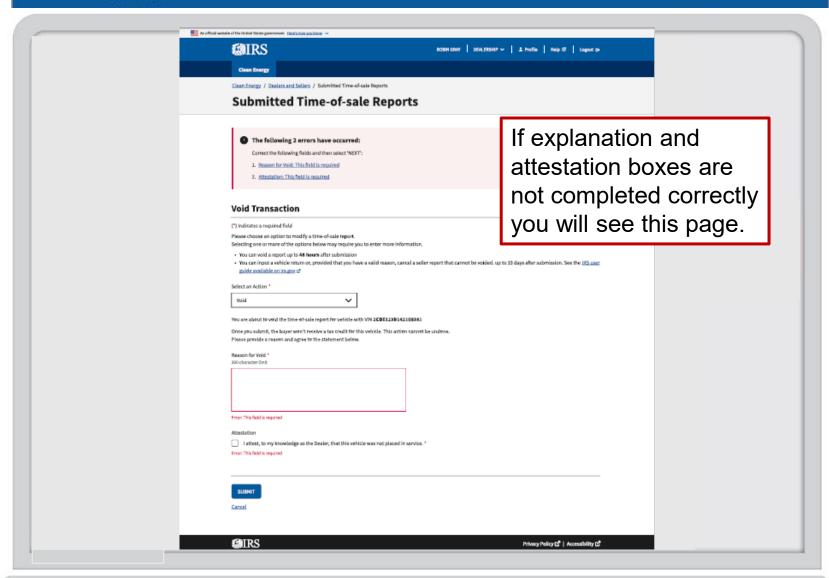


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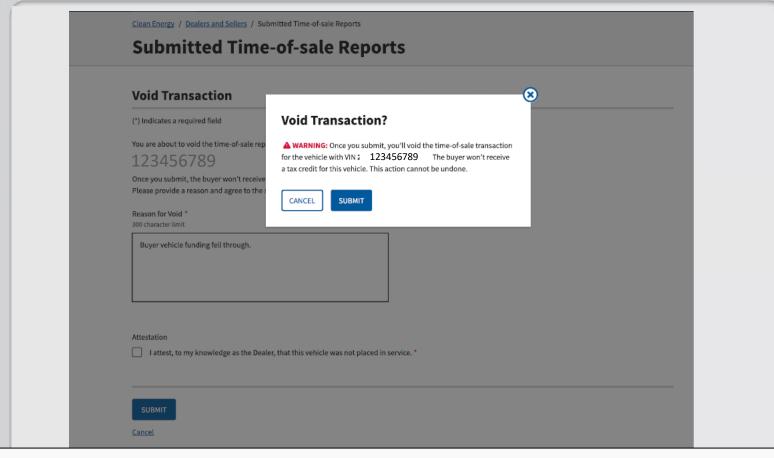




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1. Click **Submit** to process the Void.



#### **Void Transaction**



#### Success!

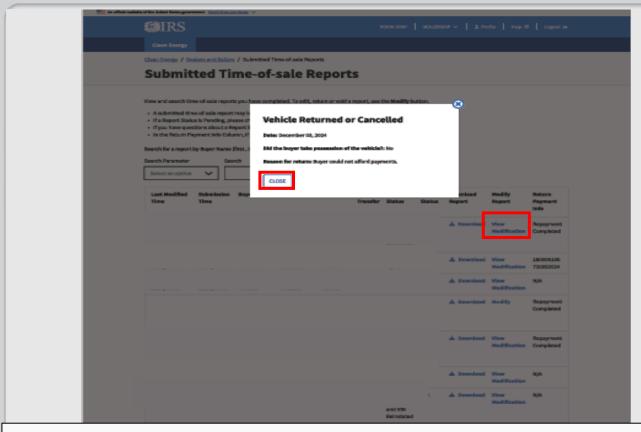
You voided the time-of-sale report.

Return to Submitted Time-of-sale Reports

Success! You have Voided the Time of Sale report.



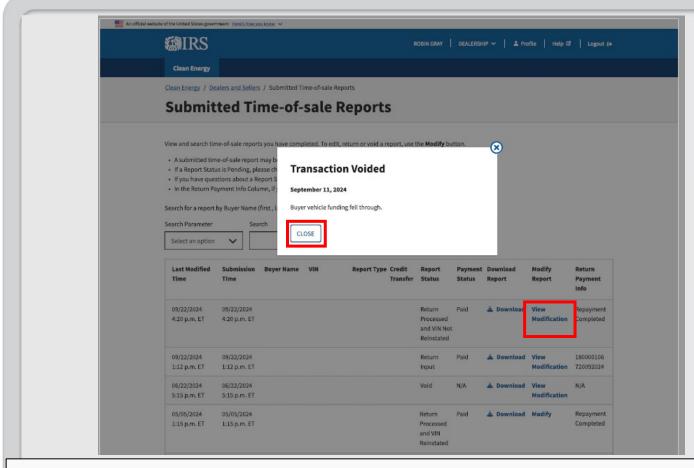
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- 1. Select **View Modification** to confirm the vehicle was Returned or Cancelled.
- 2. Click **Close** to proceed.



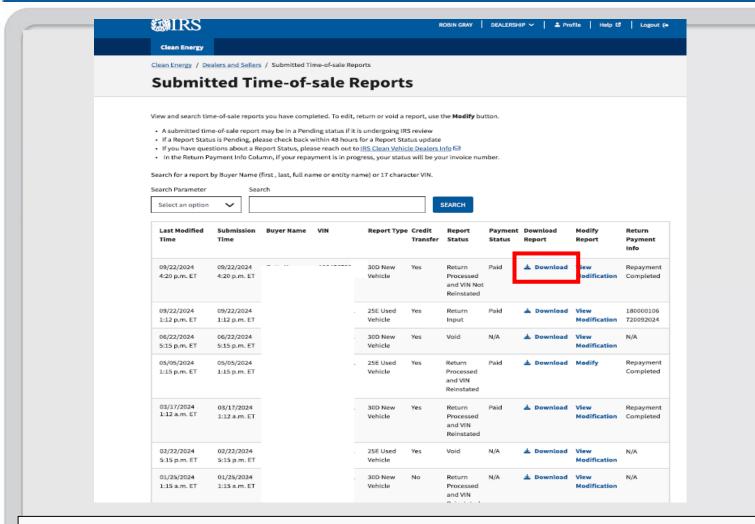
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- 1. Select View Modification to confirm the transaction was Voided.
- 2. Click Close to proceed.



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1. Select **Download** to generate a Time of Sale report.



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:** 

**Time of Sale and Return Information (PDF)** 

User Guide



Cilean Vehicle Seller Report  ***********************************			
Purchase Information  Dealer or Setlier Name Employer ID Number (EIN) Address  123 Example Street, New York, NY 20001  Date Setlier Report Provided to Buyer VN  Phicle Information  Date of Sale 01/20/2024  Model Year Address  Date Piaced in Service Model Year 2024  Model Year Advance Payment Request Information  Dealer Registration ID  Dealer Registration ID  Credit Amount Provided to Buyer ID Upload Buyer ID Upload Buyer ID Upload Buyer ID Upload Buyer Attestation  Roy Attesta			
Dealer or Seller Name Employer ID Number (EIN) Address 123 Example Street, New York, NY 20001 Date Seller Report Provided to Buyer VIN  Phicle Information Date of Sale 01/26/2024 Date Placed in Service 01/26/2024 Model Year 2024 Model Year 2024 Model Year 2024 Sales Price 01/26/2024 Model Year 2024  Advance Payment Request information Dealer Registration ID Credit Amount Provided to Buyer ID Type Driver's License Number Buyer ID Upload Buyer Attestation Buyer Attestation Buyer Attestation  Return Vehicle Report Information  Return Vehicle Report Information Reliance Repoint Request Report R	ansaction ID: CVTOSTXID0000018	335SA	
Employer ID Number (EIN)  Address  123 Example Street, New York, NY 10001  Date Seller Report Provided to Buyer VIN  Vehicle Information  Date of Sale  01/26/2024  Date Placed in Service  01/26/2024  Model Year  2024  Model Year  2024  Battery Capacity  Advance Payment Request Information  Dealer Registration ID  Credit Amount Provided to Buyer  10 Type  10 Typ	Purchase Information	n	
Address 123 Example Street, New York, NY 30001  Date Seller Report Provided to Buyer VIN  Phicle Information  Date of Sale 01/26/2024  Date of Sale 01/26/2024  Model Year 2024  Model Year 2024  Model Year 2024  Advance Payment Request Information  Dealer Registration 10 54,000.00  Credit Amount Provided to Buyer 54,000.00  Driver's License Number ABC123ABC123ABC  Buyer 10 Upload buyer 10 Upload buyer 10 Lines Paines J. Jung  Buyer Attestation Romer Request Information Gray Residence of payiny, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.  Return Vehicle Report Information Robin Gray  Return Date 01/20/2024	Dealer or Seller Name	Dealer ABC 123	
Date Seller Report Provided to Buyer VIN  Vehicle Information  Date of Sale  01/20/2024  Date Placed in Service  01/20/2024  Model Year  2024  Model Year  2024  Model Year  3054  Model Year  40 kWh  Sales Price  565,340.00  Advance Payment Request Information  Dealer Registration ID  Credit Amount Provided to Buyer 10 Type  Driver's license Number  ABC123ABC123ABC  Buyer ID Upload  Buyer ID Upload  Buyer Attestation  Under penalties of perjury, I declare that the information contained herein is true, correct and complete to be tot of my knowledge and belief.  Return Vehicle Report Information  Return Vehicle Report Information  Return Date  Robin Gray  Return Date  01/20/2024  Return Date  01/20/2024  Return Date  01/20/2024	Employer ID Number (EIN)	**.***1234	
Vehicle Information  Date of Sale 01/20/2024  Date Placed in Service 01/20/2024  Model Year 2024  Battery Capacity 40 kWh Sales Price 565,340.00  Advance Payment Request Information  Dealer Registration ID 50 created to Buyer 54,000.00  Credit Amount Provided to Buyer 54,000.00  Driver's License Number ABC123ABC 123ABC 1991ad 199	Address	123 Example Street, New York, NY 10001	
Vehicle Information  Date of Sale 01/26/2024  Model Year 2024  Battery Capacity 40 kWh Sales Price 565,440.00  Advance Payment Request Information  Dealer Registration ID 50 kMm  Credit Amount Provided to Buyer 54,000.00  ID Type 0river's license  Univer's License Number ABC128/ABC128/ABC  Buyer ID Upload buyer_License_Lid_png  Buyer Attestation the best of my knowledge and belief.  Buyer E-signature Robber Information  Return Vehicle Report Information  Return Vehicle Report Information  Robbin Gray  Return Date 01/26/2024  Robbin Gray  Return Date 01/26/2024  Robbin Gray  Return Date 01/26/2024  Robbin Solemission Date 02/16/2024		01/20/2024	
Date of Sale         61/26/2024           Date Placed in Service         01/26/2024           Model Year         2024           Battery Capacity         40 kWh           Sep. 340.00           Advance Payment Request Information           Dealer Registration ID           Credit Amount Provided to Buyer         54,000.00           ID Type         Driver's license           Driver's License Number         ABC123ABC123ABC           Buyer ID Upload         buyer_license_ild_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.           Return Vehicle Report Information           VIN         2CDE123Bl42169881           Buyer Name         Robin Gray           Return Date         01/20/2024           TOTAL Submission Date	VIN		
Date Piaced in Service 01/20/2024  Model Year 2024  Battery Capacity 40 kWh  Sales Price 565,340.00  Advance Payment Request Information  Dealer Registration ID 500,000  ID Type 07 kepts license Number ABC123ABC123ABC  Buyer ID Upload buyer_license_lid.png  Buyer Attestation buyer_license_lid.png  Buyer Attestation buyer license Vision Gray  Return Vehicle Report Information  VIN 200,2024  Return Date 01/20/2024  Return Date 01/20/2024  TO Submission Date 02/20/2024	Vehicle Information		
Model Year         2024           Battery Capacity         40 kWh           Sales Price         565,340.00           Advance Payment Request Information           Credit Amount Provided to Buyer         \$4,000.00           Librage Number         \$4,000.00           Driver's License Number         ABC123ABC12ABC1           Buyer ID Upload         buyer_license_lid_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.           Return Vehicle Report Information           VIN         2CDE123Blx2169381           Buyer Name         Robin Gray           Return Date         01/20/2024           TOTAL Submission Date         02/10/2024	Date of Sale	01/20/2024	
Battery Capacity  Advance Payment Request Information  Dealer Registration ID  Credit Amount Provided to Buyer S4,000.00  Driver's License Number ABC123ABC  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.  Return Vehicle Report Information  VIN 2CDE123B142169381  Buyer Name Robin Gray  Return Date 01,020,0204  To Submission Date 02/10,0204	Date Placed in Service	01/20/2024	
Sales Price  Advance Payment Request Information  Dealer Registration ID  Credit Amount Provided to Buyer	Model Year	2024	
Advance Payment Request Information  Dealer Registration ID  Credit Amount Provided to Buyer  \$4,000.00  ID Type  Driver's License  Driver's License Number  ABC123ABC  Buyer ID Upload  buyer_license_id_png  Buyer Attestation  Under penalties of perjuny, i declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.  Buyer E-signature  Return Vehicle Report Information  VIN  2CDE123B142169381  Buyer Name  Robin Gray  Return Date  01/26/2024  TOS Submission Date  02/10/2024	Battery Capacity	40 kWh	
Dealer Registration ID  Credit Amount Provided to Buyer  10 Type	Sales Price	\$65,340.00	
Dealer Registration ID  Credit Amount Provided to Buyer  10 Type			
Credit Amount Provided to Buyer	•	•	
Driver's License Number			
Driver's License Number  Buyer ID Upload  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  Return Vehicle Report Information  VIN 2CDE1238142169381  Buyer Name Robin Gray  Return Date 01/26/2024  TOS Submission Date 02/10/2024	_		
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 Rebir Grey  Return Vehicle Report Information  VIN 2CDE1238142169381  Buyer Name Robin Grey  Return Date 01/26/2024  TOS Submission Date 02/10/2024			
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Buyer E-signature         Robin Gray           Return Vehicle Report Information         VIN           VIN         2CDE1238142109381           Buyer Name         Robin Gray           Return Date         01/20/2024           TOS Submission Date         02/10/2024			to
Return Vehicle Report Information           VIN         2CDE1238142109381           Buyer Name         Robin Gray           Return Date         01/20/2024           TOS Submission Date         02/10/2024		the best of my knowledge and belief.	
VIN         2CDE1238142199381           Buyer Name         Robin Gray           Return Date         01/26/2024           TOS Submission Date         02/10/2024	Buyer E-signature	Robin Gray	
VIN         2CDE1238142199381           Buyer Name         Robin Gray           Return Date         01/26/2024           TOS Submission Date         02/10/2024			
Buyer Name         Robin Gray           Return Date         01/20/2024           TOS Submission Date         02/10/2024	Return Vehicle Repor	t Information	
Return Date         01/20/2024           TOS Submission Date         02/16/2024	VIN	2CDE1238142109381	
TOS Submission Date 02/10/2024			
		02/10/2024	

Provide the modified time of sale report to the buyer confirming the return or cancellation was input.



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:** 

**Frequently Asked Questions (FAQs)** 

User Guide

What happens if the new clean vehicle sale is cancelled, or the vehicle is returned or resold shortly after purchase?

#### **ANSWER:**

If a sale is cancelled before the taxpayer places the vehicle in service, i.e., before the taxpayer takes possession of the vehicle, the taxpayer may not claim the New Clean Vehicle Credit. The vehicle will still be eligible for a New Clean Vehicle Credit upon a subsequent qualifying sale to another taxpayer.

In the case of a return made within 30 days of placing the vehicle in service, the taxpayer may not claim the New Clean Vehicle Credit with respect to the vehicle. Such vehicle, once returned, was already placed in service by a taxpayer, and the New Clean Vehicle Credit is not available to a subsequent buyer.

In the case of a resale by the taxpayer made within 30 days of placing the vehicle in service, the taxpayer is treated as having purchased the vehicle with an intent to resell and cannot claim a New Clean Vehicle Credit with respect to the vehicle. Such vehicle was already placed in service by a taxpayer, and a New Clean Vehicle Tax Credit is not available to a subsequent buyer.

What happens if a sale is canceled, or the previously owned vehicle is returned or resold shortly after purchase?

#### **ANSWER:**

If a sale is cancelled before the taxpayer places the vehicle in service (that is, before the taxpayer takes possession of the vehicle), the buyer may not claim the Previously Owned Clean Vehicle Credit. If the time-of-sale report for the cancelled sale was submitted to the IRS through IRS Energy Credits Online, the time-of-sale report should be voided within the 48- hour void period. The vehicle may still be eligible for a previously owned clean vehicle credit upon a subsequent qualifying sale to another taxpayer.

In the case of a return of a previously-owned clean vehicle made within 30 days of placing the vehicle in service, the buyer making the return may not claim the Previously-Owned Clean Vehicle Credit. Because such vehicle was already placed in service by a taxpayer, a Previously Owned Clean Vehicle Credit generally is not available to a subsequent buyer. The taxpayer can rely on a vehicle history report as of the date of sale to determine eligibility but still must obtain a successfully-submitted time-of-sale report to claim the credit.

In the case of a resale made by the buyer within 30 days of placing the vehicle in service, the buyer is treated as having purchased the vehicle with an intent to resell and a Previously- Owned Clean Vehicle Credit cannot be claimed. If the buyer had transferred the credit to the dealer at the time of purchase, the buyer is required to file a federal income tax return with an attached Form 8936 and Schedule A (Form 8936) and must repay the amount of the credit to the IRS. Because such vehicle was already placed in service by a taxpayer, a Previously-Owned Clean Vehicle Credit is not available to a subsequent buyer.

Once a time of sale report is cancelled for a vehicle that was never placed in service, how long do I need to wait to submit a new time of sale report for the same VIN?

#### **ANSWER:**

Dealers should anticipate the VIN for an eligible vehicle that was not placed in service, to be available for submission on a new time of sale report after the IRS has completed a review and concurs with the attestations submitted with the cancellation. If you have issues submitting the time of sale report, follow the steps outlined in Q1 above. If your issue persists, please send the IRS a secure message. See Publication 6025, Secure Messaging: Contact the IRS through Secure Messaging User Guide PDF.

As part of the review, you may be contacted by the IRS for additional documentation.

If you previously submitted a second time of sale report for the same vehicle you are attempting to cancel and that second time of sale report is pending review, please notate this in the Reason for Input explanation box when cancelling the first time of sale report.

Advance payments for new time of sale report submissions will only be paid out after the dealer first repays the IRS any advance payment for a returned or cancelled time of sale report.

When can a buyer make another clean vehicle credit transfer after a dealer indicates a VIN has been returned or the time of sale report was cancelled?

### **ANSWER:**

Per calendar year, each purchaser is limited to transferring two clean vehicle credits, including at most one transfer for a previously owned clean vehicle. Once a time of sale report is voided or the vehicle has been indicated to be returned (or the sale was first cancelled), the buyer should be eligible for a new credit transfer immediately.