



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**

Dealers and Sellers

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

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](#)

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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:

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- 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 1545-2117 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](#)

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This functionality will be available in the beginning of 2024.

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

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Clean Energy

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

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



30D New 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

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).

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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

i 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) v

Buyer TIN *
9 digits without spaces or dashes
123121234

Buyer First Name *
Bethany

Buyer Last Name *
Gomez

NEXT
Cancel

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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.



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30D New 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 Foster 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

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30D New Vehicle Time-of-sale Report

1 General Info
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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 *
Date when the vehicle is in the buyer's possession and is first placed in use.
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

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

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



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

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

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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

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

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. *

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The credit amount displayed is for the specific VIN entered.



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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

⚠ 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.*

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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

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

Original Use Agreement

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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. *

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30D New Vehicle Time-of-sale Report

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

Advance Payment Request Information

(*) indicates a required field

Credit Transfer Details

Dealer Registration ID: 223456789012

Credit Amount Provided to Buyer: \$7,200

Buyer TIN: XX-XXXX2234

Buyer ID Details

ID Type *
 Driver's License

Driver's License Number *
 No spaces or dashes
 A2234567890123

Buyer ID Upload *

Instructions

- Maximum number of files: 10
- Accepted file types: pdf, jpg, png, gif
- Maximum file size: 10MB per file
- Driver's license: upload photos of the front and back of license
- Filetypes: 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
[SELECT FILES TO UPLOAD](#)

1 Document Added

buyer_license_id.png [Remove](#)
 2.9 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): \$300,000 (for joint returns or surviving spouses), \$225,000 (for head of household), or \$150,000 (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 making this 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 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

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30D New Vehicle Time-of-sale Report

1 2 3 4 5 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	01/20/2024
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	\$1,500.00
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	\$1,500.00
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

Cancel

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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 | Advance Payment | 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

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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	ABC1234BC1234BC12

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	\$48,340.00

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	ABC1234BC1234BC
Buyer ID Upload	buyer_license_14.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 Co

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Dealer/Seller

New Vehicle 30D

Time-of-sale Report

No Transfer



30D New 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

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





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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

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

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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

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

Original Use Agreement

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

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30D New Vehicle Time-of-sale Report



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	2CDE1238142109381

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.

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30D New Vehicle Time-of-sale Report



Success!

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

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Report Submission

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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	\$85,340.00

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
**Used Vehicle 25E
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

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

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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

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

Taxpayer ID Number (TIN) Type *

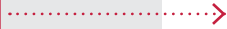
- Adoption Taxpayer Identification Number (ATIN)
- Employer ID Number (EIN)
- Individual Taxpayer ID Number (ITIN)
- Social Security Number (SSN)

Buyer TIN *
9 digits without spaces or dashes

NEXT
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Select the applicable taxpayer identification number.





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

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

Buyer First Name *

Buyer Last Name *

NEXT

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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 Foster 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

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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 Foster 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

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Clean Energy

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25E Used 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

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

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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

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. *

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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

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. *

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25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Advance Payment 5 Review & Submit 6 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-XXXX1234

Buyer ID Details

ID Type *

Driver's License

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: 20MB 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

[SELECT FILES TO UPLOAD](#)

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) \$100,000 (for joint returns or surviving spouses), \$112,500 (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 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 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 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

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25E Used Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Advance Payment 5 Review & Submit 6 Report Submission

Advance Payment Request Information

(*) Indicates a required field

Credit Transfer Details	
Dealer Registration ID	123456789012
Credit Amount Provided to Buyer	54,000
Buyer TIN	XX-XXXX1234

Buyer ID Details

ID Type *

Driver's License

Driver's License Number *

No spaces or dashes

A1234567890123

Buyer ID Upload *

Instructions

- Maximum number of files: 10
- Accepted file types: pdf, png, jpg
- Maximum file size: 20MB 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

[SELECT FILES TO UPLOAD](#)

1 Document Added

buyer_license_id.png	Remove
2.9 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 income): \$150,000 (for joint returns or surviving spouses), \$112,500 (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 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 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 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

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25E Used Vehicle Time-of-sale Report

1 2 3 4 5 6
 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	*****234
Date Seller Report Provided to Buyer	01/20/2024
VIN	ABC123ABC123ABC12

Buyer Information

Taxpayer ID Number (TIN) Type	Social Security Number (SSN)
Buyer TIN	***-**-234
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

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Click download report to view the PDF.

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[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

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Transaction ID: CVFDSTXID0000018355A

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 Co

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Dealer/Seller

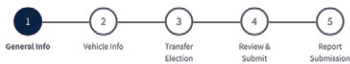
Used Vehicle 25E

Time-of-sale Report

No Transfer



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





25E Used 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

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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

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. *

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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.

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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".

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	Pethany
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.

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25E Used Vehicle Time-of-sale Report



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](#)

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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.



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](#)



You haven't submitted any 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

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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 the status of the report.
- If you have questions about a Report Status, please contact the IRS.

Last Modified Time	Submission Time	Buyer Name	Vehicle Type	Year	Make	Model	Report Status	Void Transaction	Reason for Void
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET	Betty					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		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		Approved	N/A	N/A

Reason for Void

Feb 12, 2023

Transaction voided due to vehicle brake malfunction.

[CLOSE](#)

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



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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.

- 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	Carlle Tallo	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

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Dealer/Seller

Search

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

	Submission	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-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

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

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-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

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

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

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, 07:09 PM	05/29/2024, 07:09 PM	CANDY CANE	1N4AZ1BVXMC551359	2SE	No	N/A	Download	Approved	N/A	N/A

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Search Parameter Search

Buyer Name

Select a value										
Buyer Name	VIN									
Submission	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

Submitted Time-of-sale Reports

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

Search Parameter Search

VIN

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	1HFUV69S1HS232032	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



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

VIN

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

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, 06:55 PM	05/29/2024, 06:55 PM	TEST LEAW-WREN	3XLCV69S100034610	30D	No	N/A	Download	Approved	N/A	N/A



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.



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](#)





Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

You are about to void the time-of-sale report for the vehicle with VIN **2CDE123B142109381**

Once you submit, the buyer won't receive a tax credit for this vehicle. Please provide a reason and agree to the terms.

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](#)

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





Clean Energy

[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](#)



Dealer/Seller

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

 **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 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](https://www.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**

 **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 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](https://www.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**

 **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 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.

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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**

 **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 is placed in service.

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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.

