



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:
Return Vehicles (For Dealers)**

User Guide



Clean Vehicle Credits

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.
- Use the **MODIFY** functionality and select **RETURN** if the vehicle was **NOT** placed in service **AND** after the 48 hours of original submission.
- Use MODIFY to cancel a Time of Sale Report provided you have a valid reason.
- Use **MODIFY** to edit the information on the Time of Sale report.
- **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

Login to **Secure Messaging** for help at any point throughout the process!



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** choose 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 or CANCELLED using the return process.



Without advanced pay, placed in service:

- Vehicle is purchased.
- Buyer does **NOT** choose 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 chooses 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** or **CANCELLED** using the return process.



With advanced pay, placed in service:

- Vehicle is purchased.
- Buyer chooses 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.



Clean Vehicle e-News

Want to keep up with Clean Vehicle news updates?

- Sign up for the Clean Vehicle e-news bulletin for updates [e-News subscriptions | Internal Revenue Service \(irs.gov\)](#)
 - Select and subscribe to **e-News for Clean vehicle industry**

 **e-News for clean vehicle industry**

Login to **Secure Messaging** for help at any point throughout the process!



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)

Login to **Secure Messaging** for help at any point throughout the process!



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:
Submitted Time Of Sale Reports – Return or Cancel the Vehicle**

User Guide

Submitted Time-of-sale Reports

View and search for past time-of-sale reports you and the buyer have completed. To edit, return or void a report, use the **Modify** button.

- 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 [IRS Clean Vehicle Dealers Info](#)

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

Search Parameter Search

Select an option

Last Modified Time	Submission Time	Buyer Name	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Status
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET				Approved	Pending	Download	Modify	Repayment Required
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET				Pending	N/A	Download	Modify	Repayment in Progress
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET				Void	N/A	Download	View Modification	Repayment Completed
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET				Approved	Paid	Download	Modify	N/A
03/17/2024 1:12 a.m. ET	03/17/2024 1:12 a.m. ET				Approved	Paid	Download	Modify	Repayment Required

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

Submitted Time-of-sale Reports

CONNECT WITH US USING SECURE MESSAGING

Input a Vehicle Return or Cancel a Seller Report

(*) indicates a required field

Please choose an option to modify your time-of-sale report. Selecting one or more options below may require you to enter more information.

- You can void a report up to **48 hours** after submission
- You can input a vehicle return or, provided that you have a valid reason, cancel a seller report that cannot be voided. See the IRS

Select an Action*

I need to return a vehicle or cancel a seller report

You are about to return or cancel the seller report associated with VIN **012345789**. Verify information for accuracy. Once the information is submitted, the action is **permanent and cannot be undone**.

Report Information

VIN

Buyer Name

Date Place in Service

Credit Amount

Credit Transfer Election

Return Date (Input the date the vehicle was returned by the buyer or the effective date of cancellation.)*

MM/DD/YYYY

Must be on or after Time of Sale Date

MM/DD/YYYY

Why are you attempting to return or cancel the seller report?*

- The buyer took possession of the vehicle (e.g., it was driven off the lot or delivered) and it was returned. Note: Do not input a vehicle return if the vehicle was returned more than 30 days after the date on which the vehicle was placed in service.
- The buyer either did not take possession of the vehicle (e.g., the vehicle was not driven off the lot by the buyer or delivered) or the seller report needs to be cancelled for a valid reason. Selection of this option will result in an IRS review, and third-party information sources may be utilized.

Important Note: Do not cancel a seller report that indicates the buyer did not elect to transfer the credit in order to input a second seller report that requests an advance payment. If you believe extenuating circumstances should result in you being able to change what you input regarding whether the buyer timely elected to transfer the credit, connect with us using secure messaging. Do select the option to cancel a seller report for any leased vehicle transaction.

You will see the **Input Vehicle Return or Cancel a Seller Report** form if you have exceeded the 48-hour window.

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

Reason for Input (please see the IRS user guide for what information should be provided)*

This field has a 500 character limit

Attestation

By submitting this return or cancellation, you agree that you will promptly repay the amount of an associated advance payment (if applicable) when you are invoiced by www.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 repay an advance payment may result in a suspension from the Advance Payment program.*

I have ensured that the e-mail account associated with my Advance Payment registration is correct.*

I agree that the provision of inaccurate information may result in a suspension from the Advance Payment program. I understand the IRS may request information showing 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 and other third-party records to review and determine vehicle possession.*

I attest that I have informed the buyer that the credit cannot be claimed for a returned vehicle or a vehicle associated with a cancelled seller report.*


I attest that 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 vehicle associated with a cancelled seller report.*

SUBMIT

[Cancel](#)

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**.

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

✔ **Success!**

You have modified the time-of-sale report.

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

What happened behind the scenes?

You should anticipate the VIN for a returned vehicle that was NOT placed in service will typically be available for submission on a new time-of-sale report approximately 2-3 weeks after you submit the return in IRS ECO.



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:
Submitted Time Of Sale Reports – Void a Time of Sale Report**

User Guide

Submitted Time-of-sale Reports

View and search for past time-of-sale reports you and the buyer have completed. To edit, return or void a report, use the **Modify** button.

- 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 [IRS Clean Vehicle Dealers Info](#)

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

Search Parameter Search

Select an option

Last Modified Time	Submission Time	Buyer Name	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Status
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET				Approved	Pending	Download	Modify	Repayment Required
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET				Pending	N/A	Download	Modify	Repayment in Progress
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET				Void	N/A	Download	View Modification	Repayment Completed
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET				Approved	Paid	Download	Modify	N/A
03/17/2024 1:12 a.m. ET	03/17/2024 1:12 a.m. ET				Approved	Paid	Download	Modify	Repayment Required

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

Void Transaction

(*) Indicates a required field

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

123456789

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

Attestation

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

SUBMIT

[Cancel](#)

1. Enter **Reason for Void**.
2. Select checkbox to agree with the **Attestation** statement.
3. Click **Submit**.

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

Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

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

123456789

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 terms of voiding this transaction.

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 # 123456789. The buyer won't receive a tax credit for this vehicle. This action cannot be undone.

CANCEL

SUBMIT

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.

IRS | FIRSTLASTNAME | DEALERSHIP | Profile | Help | Logout

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

Submitted Time-of-sale Reports

View and search for past time-of-sale reports.

- A view or previously submitted time-of-sale report.
- If a Report Status is Pending, please see the instructions for a pending report.
- If you have questions about a Report, please contact your account manager.

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

Search Parameter: Search

Select an option:

Last Modified Time	Submission Time	Buyer Name	Transfer	Status	Status	Report	Modify Report	Return Payment Status
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET			Approved	Pending	Download	Modify	Payment Required
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET			Pending	N/A	Download	Modify	Payment In Progress
06/22/2024 9:15 p.m. ET	06/22/2024 9:15 p.m. ET			Void	N/A	Download	View Modification	Payment Completed
09/05/2024 1:15 p.m. ET	09/05/2024 1:15 p.m. ET			Approved	Paid	Download	Modify	N/A
09/17/2024 1:12 a.m. ET	09/17/2024 1:12 a.m. ET			Approved	Paid	Download	Modify	Payment Required
09/22/2024 5:15 p.m. ET	09/22/2024 5:15 p.m. ET			Void	N/A	Download	View Modification	Payment In Progress
01/24/2024 1:15 a.m. ET	01/24/2024 1:15 a.m. ET			Approved	N/A	Download	Modify	Payment Completed
01/17/2024 1:12 a.m. ET	01/17/2024 1:12 a.m. ET			Approved	N/A	Download	Modify	N/A
01/10/2024 8:15 a.m. ET	01/10/2024 8:15 a.m. ET			Approved	Paid	Download	Modify	Payment Required
01/09/2024 4:15 p.m. ET	01/09/2024 4:15 p.m. ET			Approved	N/A	Download	Modify	Payment In Progress

Page 1 of 5

< PREVIOUS 1 2 3 4 5 NEXT >

Vehicle Returned

Date: September 25, 2023

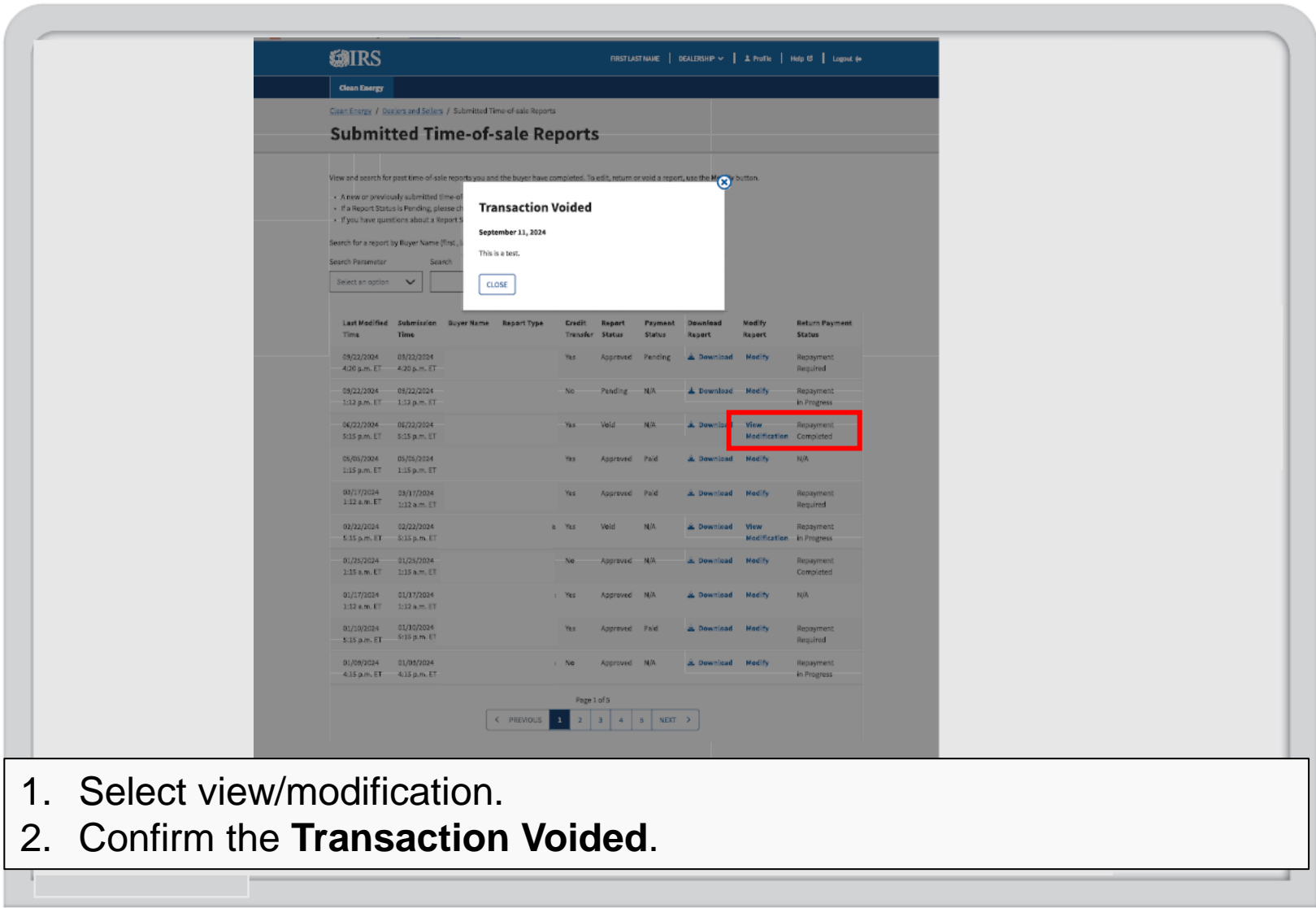
Did the buyer take possession of the vehicle?: No

Reason for return: This is a test.

CLOSE

View Modification

1. Select view/modification.
2. Confirm the Vehicle was Returned.



1. Select view/modification.
2. Confirm the **Transaction Voided**.

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 or full name or entity name) or 17 character VIN.

Search Parameter Search

VIN 1212343456567878 **SEARCH**

1 result matching 1N4BZ1BV7NC562258 [Clear search results](#)

Last Modified Time	Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Status
09/27/2024, 02:26 PM	09/27/2024, 02:17 PM			30D	No	Return Input	N/A	Download	View Modification	N/A

You can select **Download** to generate a Time of Sale report.

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 [✉](#)

Once the Return has been entered, you can Search by VIN or Buyer Name.

Search Parameter Search

Select a value

Select a value

Buyer Name Mission Buyer Name VIN Report Credit Payment Status
Type Transfer

Report Type	Credit Transfer	Payment Status	Download Report	Modify Report	Return Payment Status
09/27/2024, 02:26 PM	09/27/2024, 02:17 PM	No	Return Input	N/A	Download View Modification N/A

1. Select **Buyer Name** OR **VIN** from the dropdown as your **Search Parameter**.
2. Enter the **Search** criteria.
3. Click **Search**.

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 or full name or entity name) or 17 character VIN.

Search Parameter Search

VIN 1212343456567878 **SEARCH**

1 result matching 1N4BZ1BV7NC562258 [Clear search results](#)

Last Modified Time	Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Status
09/27/2024, 02:26 PM	09/27/20 02:17 PM				No	Return Input	N/A	Download	View Modification	N/A

NOTE: Upon submission, ensure this screen displays information only for the correct VIN and buyer. You can then provide an image or printout of screen to the original buyer confirming the return was input. You will be able to download and provide an updated Return Vehicle Seller Report later this year.”



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:
Time of Sale and Return Information (PDF)**

User Guide



Form 15400 <small>(September 2024)</small>	Department of Treasury - Internal Revenue Service Clean Vehicle Seller Report	OMB Number 1545 - 2137
Transaction ID: CVTOSTXID000001855A		
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	
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	
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_3d.p	
Buyer Attestation	Under penalties of the best of my know	
Buyer E-signature	Carrie Go	
Return Vehicle Report Information		
VIN	ABC123ABC123ABC	
Buyer Name	Bethany Gomez	
Return Date	01/20/2024	
Credit Amount	\$4,000.00	
Credit Transfer Election	Yes, transfer credit to dealer/seller	

Catalog Number 327462 www.irs.gov Form 15400 (01-2024)

Return Vehicle Report Information	
VIN	1212343456567878
Buyer Name	
Return Date	
Credit Amount	\$4,000.00
Credit Transfer Election	Yes, transfer credit to dealer/seller

You will be able to provide the Return Vehicle Report Information to the buyer. This feature will be available by the end of the year!



**Clean Vehicle Dealer and Seller Energy Credits Online Registration:
Frequently Asked Questions (FAQs)**

User Guide

FREQUENTLY ASKED QUESTIONS


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.



Login to Secure Messaging for additional help!

FREQUENTLY ASKED QUESTIONS

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.


Login to Secure Messaging for additional help!

FREQUENTLY ASKED QUESTIONS

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

ANSWER:

- Dealers/sellers should anticipate the VIN for a returned vehicle that was not placed in service will typically be available for submission on a new time-of-sale report beginning on the Monday approximately 2-3 weeks after the dealer/seller submits the return in IRS ECO.
- 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 vehicle.




Login to Secure Messaging for additional help!

FREQUENTLY ASKED QUESTIONS

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 can proceed with a new credit transfer.



Login to **Secure Messaging** for additional help!