



**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. Dealers and sellers should use the VOID option when available.
- Use MODIFY functionality and select CANCEL if the vehicle was NOT placed in service AND after 48 hours of original submission.
- Use MODIFY functionality and select RETURN if the vehicles WAS placed in service AND after 48 hours of original submission.
- **NOTE:** Time of Sale Reports should **NOT** be submitted for leased vehicles. If you have submitted a Time of Sale report for a leased vehicle, you will need to **CANCEL** your Time of Sale Report.
- RETURN or CANCEL - You will need to select "I need to return a vehicle or cancel a seller report" option in the drop-down menu.

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 elect the advanced payment.**
- **Vehicle was NOT placed in service/didn't leave the dealership**

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



Without advanced pay, placed in service:

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

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



With advanced pay, not placed in service:

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

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



With advanced pay, placed in service:

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



Leasing:


- **Buyer was incorrectly provided a Time of Sale report when leasing a vehicle.**
- **The vehicle was placed into service and left the dealership.**

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



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 time-of-sale reports you have completed. To edit, return or void a report, use the **Modify** button.

- A 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](#)
- In the Return Payment Info Column, if your repayment is in progress, your status will be your invoice number.

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	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Info
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET				Yes	Return Processed and VIN Not Reinstated	Paid	Download	View Modification	Repayment Completed
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET				Yes	Return Input	Paid	Download	View Modification	180000106 720092024
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET				Yes	Void	N/A	Download	View Modification	N/A
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET				Yes	Return Processed and VIN	Paid	Download	Modify	Repayment Completed

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

Submitted Time-of-sale Reports

Input a Vehicle Return or Cancel a Seller Report

(*) Indicates a required field

Please choose an option to modify a time-of-sale report.

Selecting one or more of the 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 [guide available on irs.gov](#)

Select an Action *

Void

I need to return a vehicle or cancel a seller report

SUBMIT

Cancel

Reminder: You should use the **VOID** option, if you are within 48 hours of original submission and the option is available.

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

Return Date * ⓘ

MM/DD/YYYY

Enter today's date or up to 3 days prior

MM/DD/YYYY

Did the buyer take possession of the vehicle? *

- Yes, the buyer took possession and the vehicle was driven off the lot
- No, the buyer did not take possession and the vehicle was not driven off the lot

Attestation

- By submitting this return, if the vehicle had an advanced payment, you agree that your account will be debited the amount of the advanced payment. *
- I have ensured that sufficient funds are available in the account prior to submitting this return. *
- I agree that the IRS may review state DMV title 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. *
- I attest that I have informed the buyer that they are no longer required to file Form 8936 and 8936 Schedule A for this vehicle for the tax year the vehicle was placed in service. *

SUBMIT

[Cancel](#)

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

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**.

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](#)

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

Modify Transaction

✔ **Success!**

You have modified the time-of-sale report.

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

Success! You have modified the Time of Sale report.

Modify Transaction

✔ **Success!**

You have modified the time-of-sale report.

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

What happens behind the scenes?

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



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

User Guide

Submitted Time-of-sale Reports

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

- A 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](#)
- In the Return Payment Info Column, if your repayment is in progress, your status will be your invoice number.

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	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Info
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET				Yes	Return Processed and VIN Not Reinstated	Paid	Download	View Modification	Repayment Completed
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET				Yes	Return Input	Paid	Download	View Modification	180000106 720092024
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET				Yes	Void	N/A	Download	View Modification	N/A
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET				Yes	Return Processed and VIN	Paid	Download	Modify	Repayment Completed

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

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Clean Energy

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

Submitted Time-of-sale Reports

Input a Vehicle Return or Cancel a Seller Report

(*) Indicates a required field

Please choose an option to modify a time-of-sale report.
Selecting one or more of the 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 [guide available on irs.gov](#)

Select an Action *

Void

I need to return a vehicle or cancel a seller report

SUBMIT

Cancel

IRS Privacy Policy Accessibility

Select **Void** if the timeframe is less than 48 hours after the original submission.

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

1. Select **Void**.
2. Click **Submit**.

Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

Please choose an option to modify a time-of-sale report.

Selecting one or more of the 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, up to 33 days after submission. See the [IRS user guide available on irs.gov](#)

Select an Action *

Void

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

Attestation

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

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

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Clean Energy

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

Submitted Time-of-sale Reports

The following 2 errors have occurred:
Correct the following fields and then select "NEXT":

- Reason for Void. This field is required
- Attestation. This field is required

Void Transaction

(*) indicates a required field
Please choose an option to modify a time-of-sale report.
Selecting one or more of the 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, up to 33 days after submission. See the [IRS user guide available on irs.gov](#)

Select an Action *

Void

You are about to void the time-of-sale report for vehicle with VIN **2CDE123R142109981**.
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

Error: This field is required

Attestation

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

Error: This field is required

SUBMIT

Cancel

IRS Privacy Policy Accessibility

If explanation and attestation boxes are not completed correctly you will see this page.

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 the void.

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.

The screenshot shows the IRS 'Submitted Time-of-sale Reports' page. A modal dialog box titled 'Vehicle Returned or Cancelled' is open, displaying the date 'December 03, 2024' and the question 'Did the Buyer take possession of the vehicle?' with the answer 'No'. The reason for return is 'Buyer could not afford payments.' A 'CLOSE' button is highlighted with a red box. In the background table, the 'View Modification' link for the first report is also highlighted with a red box.

Last Modified Time	Submission Time	Buyer Name	Transferor	Status	Report	Modify Report	Returns Payment Info
					Download	View Modification	Repayment Completed
					Download	View Modification	180808106 730850024
					Download	View Modification	N/A
					Download	Modify	Repayment Completed
					Download	View Modification	Repayment Completed
					Download	View Modification	N/A
					Download	View Modification	N/A

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

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Clean Energy

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

Submitted Time-of-sale Reports

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

- A submitted time-of-sale report may be voided.
- If a Report Status is Pending, please check the status.
- If you have questions about a Report Status, contact your account manager.
- In the Return Payment Info Column, if the status is Pending, you may need to provide additional information.

Search for a report by Buyer Name (first, last, or partial)

Search Parameter Search

Select an option

Transaction Voided

September 11, 2024

Buyer vehicle funding fell through.

CLOSE

Last Modified Time	Submission Time	Buyer Name	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Info
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET			Return Processed and VIN Not Reinstated		Return Processed and VIN Not Reinstated	Paid	Download	View Modification	Repayment Completed
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET			Return Input		Return Input	Paid	Download	View Modification	180000106 720092024
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET			Void		Void	N/A	Download	View Modification	N/A
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET			Return Processed and VIN Reinstated		Return Processed and VIN Reinstated	Paid	Download	Modify	Repayment Completed

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

Submitted Time-of-sale Reports

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

- A 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](#)
- In the Return Payment Info Column, if your repayment is in progress, your status will be your invoice number.

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	VIN	Report Type	Credit Transfer	Report Status	Payment Status	Download Report	Modify Report	Return Payment Info
09/22/2024 4:20 p.m. ET	09/22/2024 4:20 p.m. ET			30D New Vehicle	Yes	Return Processed and VIN Not Reinstated	Paid	Download	View Modification	Repayment Completed
09/22/2024 1:12 p.m. ET	09/22/2024 1:12 p.m. ET			25E Used Vehicle	Yes	Return Input	Paid	Download	View Modification	180000106 720092024
06/22/2024 5:15 p.m. ET	06/22/2024 5:15 p.m. ET			30D New Vehicle	Yes	Void	N/A	Download	View Modification	N/A
05/05/2024 1:15 p.m. ET	05/05/2024 1:15 p.m. ET			25E Used Vehicle	Yes	Return Processed and VIN Reinstated	Paid	Download	Modify	Repayment Completed
03/17/2024 1:12 a.m. ET	03/17/2024 1:12 a.m. ET			30D New Vehicle	Yes	Return Processed and VIN Reinstated	Paid	Download	View Modification	Repayment Completed
02/22/2024 5:15 p.m. ET	02/22/2024 5:15 p.m. ET			25E Used Vehicle	Yes	Void	N/A	Download	View Modification	N/A
01/25/2024 1:15 a.m. ET	01/25/2024 1:15 a.m. ET			30D New Vehicle	No	Return Processed and VIN	N/A	Download	View Modification	N/A

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



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

User Guide



Form 15400 <small>(September 2024)</small>	Department of Treasury - Internal Revenue Service Clean Vehicle Seller Report	OMB Number 1545 - 2137
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Transaction ID: CVTOSTX10000001A155A

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	

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	\$4,000.00
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	Robin Gray

Return Vehicle Report Information

VIN	2CDE123B142109381
Buyer Name	Robin Gray
Return Date	01/20/2024
TOS Submission Date	02/10/2024
Credit Amount	\$4,000.00

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



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

User Guide

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.

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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.

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FREQUENTLY ASKED QUESTIONS

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

ANSWER:

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

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

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

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

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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 should be eligible for a new credit transfer immediately.

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