

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 1.30D-3(d), 26 CFR 1.30D-6(d)(2)(ii). Submission of Information by Qualified Manufacturers of New Clean Vehicles and Dealers and Sellers of New Clean Vehicles and Previously-Owned Clean Vehicles.
(Also Part I, §§ 25E and 30D.)

Rev. Proc. 2024-26

SECTION 1. PURPOSE

This revenue procedure updates existing procedures and provides additional procedures for qualified manufacturers to submit information regarding new clean vehicles to ensure the vehicles satisfy the requirements of § 30D(d) and (e) of the Internal Revenue Code (Code)¹ for the applicable calendar year and therefore are eligible for the clean vehicle credit under § 30D (§ 30D credit). This revenue procedure also updates existing procedures regarding seller report updates and rescissions.

Finally, this revenue procedure modifies section 7.03(4) of Rev. Proc. 2023-33, 2023-43

¹ Unless otherwise specified, all “Section” or “§” references are to sections of the Code or the Income Tax Regulations (26 CFR Part 1).

I.R.B. 1135, and modifies sections 5.04 and 5.06 of Rev. Proc. 2023-38, 2023-51 I.R.B. 1544.

SECTION 2. BACKGROUND

.01 Overview. This section provides an overview of this revenue procedure and relevant background. Section 3 of this revenue procedure provides definitions applicable to this revenue procedure. Section 4 of this revenue procedure provides updated procedures with respect to the compliant-battery ledger for purposes of § 30D, provides a new procedure for the submission of the report for the transition rule for impracticable-to-trace battery materials, and modifies section 5.06 of Rev. Proc. 2023-38. Section 5 of this revenue procedure provides procedures relevant to the critical minerals and battery components requirements of § 30D(e) and the upfront review of such requirements. Section 6 of this revenue procedure provides updated procedures on updating and rescinding seller reports under § 30D(d)(1)(H).

.02 Section 30D Clean Vehicle Credit.

(1) Section 30D was enacted by § 205(a) of the Energy Improvement and Extension Act of 2008, Division B of Public Law 110-343, 122 Stat. 3765, 3835 (October 3, 2008), to provide a credit for purchasing and placing in service new qualified plug-in electric drive motor vehicles. Section 30D has been amended several times since its enactment, most recently by § 13401 of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA). In general, the amendments made by § 13401 of the IRA to § 30D apply to vehicles placed in service after December 31, 2022, except as provided in § 13401(k)(2) through (5) of the IRA.

(2) Section 30D(a) allows a credit for the taxable year with respect to each new clean vehicle placed in service by a taxpayer during the taxable year. Section 30D(b) provides a maximum credit of \$7,500 per vehicle, consisting of \$3,750 if certain critical minerals requirements are met and \$3,750 if certain battery components requirements are met. These requirements are described in § 30D(e)(1) and (2), respectively.

(3) Section 13401(k)(3) of the IRA provides that the critical minerals requirement described in § 30D(e)(1) (Critical Minerals Requirement) and the battery components requirement described in § 30D(e)(2) (Battery Components Requirement) apply to vehicles placed in service after the date on which proposed guidance with respect to the Critical Minerals and the Battery Components Requirements is issued by the Secretary of the Treasury or her delegate (Secretary). On April 17, 2023, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) issued a Notice of Proposed Rulemaking in the *Federal Register* (88 F.R. 23370), which constitutes that proposed guidance. Thus, the Critical Minerals and Battery Components Requirements apply to vehicles placed in service on or after April 18, 2023.

.03 *IRS Final Regulations.* On May 6, 2024, the Treasury Department and the IRS published TD 9995 in the *Federal Register* (89 FR 37706) (final regulations). The final regulations provide guidance under §§ 25E, 30D, and 6213, as amended by §§ 13401, 13402, and 13301(f)(4), (g)(2), and 13403(b)(2), respectively, of the IRA.

.04 *Revenue Procedures.*

(1) Rev. Proc. 2022-42, 2022-52 I.R.B. 565, in relevant part, established procedures for qualified manufacturers to enter into written agreements with the IRS in

accordance with §§ 30D(d)(1)(C) and 30D(d)(3). Sections 4.01 and 4.02 of Rev. Proc. 2022-42 provided, respectively, information regarding the contents of the written agreement that a manufacturer must enter into with the IRS to become a qualified manufacturer, and the contents of the written reports submitted by the qualified manufacturer to the IRS.

(2) Rev. Proc. 2023-33, in relevant part, superseded sections 6.01 and 6.02 of Rev. Proc. 2022-42, and provided updated information on written agreements to be submitted by manufacturers to the IRS to become qualified manufacturers, as well as the method for qualified manufacturers to submit monthly reports, beginning January 1, 2024.

(3) Rev. Proc. 2023-38, in relevant part, established procedural rules for qualified manufacturers of new clean vehicles to comply with the reporting, certification, and attestation requirements regarding the excluded entity restriction, under which the IRS, with analytical assistance from the Department of Energy (DOE), will review compliance with the excluded entity restrictions of § 30D(d)(7). Section 5.01 of Rev. Proc. 2023-38 provided that, for calendar years beginning January 1, 2025, for vehicles to qualify for the § 30D credit, the qualified manufacturer must provide information to the IRS to establish a compliant-battery ledger for each year. The compliant-battery ledger for a calendar year tracks a qualified manufacturer's anticipated supply of batteries that are FEOC-compliant for such a calendar year. See § 1.30D-2(b)(11) and (22) for definitions of the terms "compliant-battery ledger" and "FEOC-compliant." Rev. Proc. 2023-38 also superseded certain provisions of Rev. Proc. 2022-42 and Rev. Proc. 2023-33 not relevant to this revenue procedure.

SECTION 3. DEFINITIONS

.01 *In General.* Except as provided in section 3.02 of this revenue procedure, terms used in this revenue procedure have the same meaning as provided in §§ 25E, 30D, and 45W, and § 1.30D-2.

.02 *IRS Energy Credits Online Portal.* For purposes of this revenue procedure, the term “IRS Energy Credits Online Portal” refers to the registration portal that manufacturers and sellers must use to register as a qualified manufacturer, seller, or registered dealer. A link to the site is available on <https://www.irs.gov>. Any successor portal or successor site address will be announced and made available on <https://www.irs.gov>.

SECTION 4. COMPLIANT-BATTERY LEDGER FOR PURPOSES OF § 30D

.01 *Introduction.* For calendar years beginning January 1, 2025, for new clean vehicles to qualify for the § 30D credit, the qualified manufacturer must provide information to the IRS and the DOE to establish a compliant-battery ledger for each calendar year. The compliant-battery ledger for a qualified manufacturer for a calendar year is a ledger established under the rules of § 1.30D-6(d) that tracks the number of FEOC-compliant batteries for such calendar year. The procedure for qualified manufacturers to establish a compliant-battery ledger, as well as the procedure to increase or reduce the battery-compliant ledger, is provided in section 5 of Rev. Proc. 2023-38. See § 1.30D-6(b) for rules related to the due diligence the qualified manufacturer must conduct with respect to all battery components and applicable critical minerals (and associated constituent materials) that are relevant to determining whether such components or minerals are FEOC-compliant.

.02 Upfront Review of Projected Number of FEOC-Compliant Batteries.

(1) *In general.* To establish a compliant-battery ledger, the qualified manufacturer must submit the attestation of the projected number of FEOC-compliant batteries and other information described § 1.30D-6(d) and section 5.03 of Rev. Proc. 2023-38 (collectively, the submission) for upfront review to the DOE through a method provided by the DOE. The IRS will make a determination with respect to the submission, with analytical assistance from the DOE, and notify the qualified manufacturer of its determination. As part of the IRS determination process, DOE will review the submission by the manufacturer; conduct analysis based on such submission, its own expertise, and independent research; and provide that analysis to the IRS.

A template report and workbook will be made available by the IRS or the DOE prior to July 1 of the year prior to the calendar year for which the compliant-battery ledger is being established. Qualified manufacturers are encouraged to submit the requisite information using the template report and template workbook to ensure a more streamlined review process. While qualified manufacturers are not required to use the template workbook, they must submit a workbook spreadsheet. The formulas in the workbook spreadsheet submitted by the qualified manufacturer must be visible and not converted into calculated values.

(2) Report for transition rule for impracticable-to-trace battery materials.

(a) Section 1.30D-6(b)(2) provides that for any new clean vehicle for which the qualified manufacturer provides a periodic written report before January 1, 2027, the due diligence requirement of § 1.30D-6(b)(1) may be satisfied by excluding

impracticable-to-trace battery materials, as defined in § 1.30D-2(b)(25). To use this transition rule, a qualified manufacturer must submit a report during the upfront review process described in § 1.30D-6(d)(2)(ii) for each year it seeks to use the transition rule.

(b) The report must demonstrate how the qualified manufacturer will comply with the FEOC restriction of § 30D(d)(7) and § 1.30D-6 for vehicles placed in service after December 31, 2026, at the latest, including information about efforts made to date to secure a FEOC-compliant supply of these battery materials once the transition rule is no longer in effect. The qualified manufacturer must submit the report described in this section 4.02 of this revenue procedure for upfront review to the DOE through a method provided by the DOE.

(c) The report must contain the following information:

(i) For any applicable critical mineral on the list of impracticable-to-trace battery materials for which the qualified manufacturer intends to rely on the transition rule, an explanation of how the qualified manufacturer anticipates complying with the FEOC restrictions and conducting due diligence with respect to that material by the end of the transition rule period.

(ii) Within this explanation, a list of current suppliers for from which the qualified manufacturer purchases impracticable-to-trace battery materials, and the expected total quantity of impracticable-to-trace battery materials that will be used in vehicles for which the qualified manufacturer anticipates providing a periodic written report in the upcoming calendar year. With respect to future suppliers:

(aa) If available, the names of suppliers of impracticable-to-trace battery materials with which the qualified manufacturer has signed an offtake agreement, and

the quantity of supply under that agreement. Indicate whether these agreements would or would not satisfy expected demand for 30D-eligible vehicles beginning in 2027.

(bb) The names of suppliers of impracticable-to-trace battery materials with which the qualified manufacturer has not yet signed offtake agreements but have entered into formal discussions for supply, and the year that supply would be provided. Provide the status of each such agreement, including material qualification, joint development agreements (if any), legal review, and financial review.

(cc) Documentation that demonstrates meaningful efforts and progress to secure a FEOC-compliant supply of impracticable-to-trace battery materials for use in the qualified manufacturer's vehicles after the transition period, such as memoranda of understanding, letters of commitment, joint press releases, qualification processes, and/or offtake agreements. Letters of intent will not be considered to demonstrate meaningful progress.

(dd) An explanation of how these suppliers will increase the qualified manufacturer's ability to conduct due diligence as to this applicable critical mineral.

(ee) If available, a list of entities that extract, process, or recycle impracticable-to-trace battery materials upstream of the suppliers with which the qualified manufacturer has an offtake agreement or formal discussions.

(ff) If available, a description of the due diligence practices of the suppliers with which the qualified manufacturer has an offtake agreement or formal discussions.

(iii) If the supply of battery materials in signed offtake agreements and agreements under discussion is insufficient to support the anticipated number of vehicles for which the qualified manufacturer anticipates providing a periodic written report beginning in

2027, an explanation of how the qualified manufacturer plans to address that.

(d) The DOE will review the information submitted by the qualified manufacturer and make any requests for additional information from the qualified manufacturer within 45 days of the submission, unless a longer period is agreed to by the qualified manufacturer and the DOE. The qualified manufacturer must respond to the request for additional information within 21 days of receipt of such request unless a longer period is agreed to by the qualified manufacturer and the DOE. The DOE will notify the IRS of its analysis within 90 days of the qualified manufacturer's submission, and whether the information submitted in the report is sufficient. The IRS will then make a determination within 30 days and notify the qualified manufacturer whether it satisfied the report requirement.

.03 Modification of section 5.06 of Rev. Proc. 2023-38. Section 5.06 of Rev.

Proc. 2023-38 is modified to read as follows:

.06 Submission of 2024 information. The qualified manufacturer must submit the information and attestations described in sections 5.03(1) and 5.03(3) through 5.03(5) of Revenue Procedure 2023-38 with respect to vehicles that have been placed in service or are expected to be placed in service during calendar year 2024, by September 1, 2025. However, the submission of the information related to vehicles that have been or are expected to be placed in service in calendar year 2024 is not required to include information related to applicable critical minerals and associated constituent materials.

SECTION 5. CRITICAL MINERALS AND BATTERY COMPONENTS REQUIREMENTS FOR PURPOSES OF § 30D

.01 Introduction.

(1) Section 30D(e)(1)(A) provides that with respect to a vehicle, the Critical Minerals Requirement with respect to the battery from which the electric motor of such vehicle draws electricity is satisfied if the percentage of the value of the applicable critical minerals (as defined in § 45X(c)(6)) contained in such battery that were

(i) extracted or processed in the United States, or in any country with which the United States has a free trade agreement (FTA) in effect, or (ii) recycled in North America, is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary). The applicable percentage for the Critical Minerals Requirement is set forth in § 30D(e)(1)(B)(i) through (v) and varies based on when the vehicle is placed in service. Treasury regulations further provide that the Critical Minerals Requirement is met if the qualifying critical mineral content of the clean vehicle battery is equal to or greater than the applicable critical minerals percentage (as defined in § 30D(e)(1)(B) and § 1.30D-3(a)(2)), as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary. See § 1.30D-3(a)(1). If the Critical Minerals Requirement is met with respect to a new clean vehicle, such vehicle is eligible for a \$3,750 credit amount, as provided in § 30D(b)(2).

(2) Section 30D(e)(2)(A) provides that with respect to a vehicle, the Battery Components Requirement with respect to the battery from which the electric motor of such vehicle draws electricity is satisfied if the percentage of the value of the components contained in such battery that were manufactured or assembled in North America is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary). The applicable percentage for the Battery Components Requirement is set forth in § 30D(e)(2)(B)(i) through (vi) and varies based on when the vehicle is placed in service. Treasury regulations further provide that the Battery Components Requirement is met if the qualifying battery component content of the clean vehicle battery is equal to or

greater than the applicable battery components percentage (as defined in § 1.30D-3(b)(2)), as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary. See § 1.30D-3(b)(1). If the Battery Components Requirement is met with respect to a new clean vehicle, such vehicle is eligible for a \$3,750 credit amount, as provided in § 30D(b)(3).

.02 Reporting requirements.

(1) For new clean vehicles anticipated to be placed in service after December 31, 2024, the qualified manufacturer must provide information to the DOE to establish that the Critical Minerals Requirement has been met for each calendar year in order for the qualified manufacturer to certify such vehicles as eligible for the \$3,750 credit amount described in § 30D(b)(2). This information and supporting documentation (as described in § 1.30D-3(d)) for a calendar year must support a qualified manufacturer's qualifying critical mineral content of a clean vehicle battery (as defined in § 1.30D-3(c)(1)(iii)) for such calendar year. For vehicles placed in service in calendar year 2024, the qualified manufacturer is not required to provide information to comply with the Critical Minerals Requirement.

(2) For new clean vehicles anticipated to be placed in service after December 31, 2024, the qualified manufacturer must provide information to the DOE to establish that the Battery Components Requirement has been met for each calendar year in order for the qualified manufacturer to certify such vehicles for the \$3,750 credit amount described in § 30D(b)(3). This information and supporting documentation (as described in § 1.30D-3(d)) for a calendar year must support a qualified manufacturer's qualifying battery component content of a clean vehicle battery (as defined in § 1.30D-3(c)(2)(iii))

for such calendar year. For vehicles placed in service in calendar year 2024, the qualified manufacturer is not required to provide information to comply with the Battery Components Requirement, but the qualified manufacturer must submit information to the DOE regarding FEOC-compliance of battery components as provided in § 1.30D-6(e) and section 5.06 of Rev. Proc. 2023-38.

(3) To comply with the Critical Minerals Requirement for a calendar year, the qualified manufacturer must do the following: (i) determine the qualifying mineral content with respect to a clean vehicle battery in accordance with section 5.03(1) of this revenue procedure; (ii) certify that the qualifying critical mineral content of a clean vehicle battery is equal to or greater than the applicable critical minerals percentage for such year; and (iii) submit a compliance report in accordance with section 5.04 of this revenue procedure. To comply with the Battery Components Requirement for a calendar year, the qualified manufacturer must (i) determine the qualifying battery component content with respect to a clean vehicle battery in accordance with section 5.03(2) of this revenue procedure; (ii) certify that the qualifying battery component content of a clean vehicle battery is equal to or greater than the applicable battery component percentage for such year; and (iii) submit a compliance report in accordance with section 5.04 of this revenue procedure.

(4) The requirements of this section 5.02 of this revenue procedure are in addition to the submissions required to establish the compliant-battery ledger of FEOC-compliant batteries (as defined in § 1.30D-2(b)(11)), as provided for in § 1.30D-6(d), section 5 of Rev. Proc. 2023-38, and section 4 of this revenue procedure. The attestations, certifications, and documentation described in section 5.04 of this revenue

procedure showing compliance with the Critical Minerals Requirement or the Battery Components Requirement should be submitted with the submissions required to establish the compliant-battery ledger of FEOC-compliant batteries. Any information submitted regarding FEOC compliance may also be used by the DOE and the IRS to evaluate a qualified manufacturer's compliance with the Critical Minerals Requirement and the Battery Components Requirement as detailed in this revenue procedure.

.03 Determination of Qualifying Critical Mineral Content and Qualifying Battery Component Content.

(1) For any vehicle for which the qualified manufacturer intends to make the certification described in section 5.02(1), the qualified manufacturer must determine the qualifying critical mineral content with respect to a clean vehicle battery, as described in § 1.30D-3(a)(3)). For new clean vehicles for which the qualified manufacturer submitted a periodic written report on or after May 6, 2024, and before January 1, 2027, qualifying critical mineral content with respect to a clean vehicle battery may be calculated in accordance with the temporary safe harbor described in § 1.30D-3(a)(4).

(2) For any vehicle for which the qualified manufacturer intends to make the certification described in section 5.02(2), the qualified manufacturer must determine the qualifying battery component content with respect to a clean vehicle battery, as described in § 1.30D-3(b)(3).

.04 Documentation and attestations to be provided to the DOE.

(1) The qualified manufacturer must submit to the DOE a compliance report, including supporting documentation in relation to applicable critical minerals and battery components, as described in section 5.04(2) of this revenue procedure, and make

attestations, under penalty of perjury, as described in section 5.04(3) of this revenue procedure. For any vehicle for which the qualified manufacturer intends to make the certification described section 5.02(1) of this revenue procedure, the compliance report must contain the information described in section 5.04(2)(a)-(c). For any vehicle for which the qualified manufacturer intends to make the certification described section 5.02(2) of this revenue procedure, the compliance report must contain the information described in section 5.04(2)(a), (b) and (d). The qualified manufacturer may make separate submissions for each group of vehicles over which the manufacturer averages the qualifying critical mineral content calculation as described in § 1.30D-3(a)(3)(iv) or the qualifying battery component content calculation described in § 1.30D-3(b)(3)(iv), provided the qualified manufacturer specifies in its submission the group of such vehicles to which such submissions relates.

(2) *Compliance report.* The compliance report must contain the following information:

(a) A description of measures taken to exercise due diligence and the approach taken to determine compliance with the requirements of § 30D(e).

(b) If available, independent analysis or audit of compliance factors prior to the submission of information showing compliance with the Critical Minerals Requirement or the Battery Components Requirement, as applicable, to the DOE, including identification of the auditor or analyst and the auditor or analyst's expertise for performing such analysis.

(c) For purposes of the Critical Minerals Requirement:

(i) The location for extraction, processing, and recycling of each procurement

chain of each applicable critical mineral and constituent material contained in the clean vehicle battery.

(ii) The value added by extraction, processing, or recycling, including:

(I) The share of total value added by extraction activities that occurred in the United States or a country with which the United States has a free trade agreement (FTA location).

(II) The share of total value added by processing activities that occurred in the United States or FTA location.

(III) The share of total value added by recycling activities in North America.

(iii) The value of each applicable critical mineral contained in the clean vehicle battery.

(iv) A calculation of the qualifying critical mineral content.

(d) For purposes of the Battery Components Requirement:

(i) The incremental value of each North American battery component as defined in § 1.30D-3(c)(2)(ii).

(ii) The incremental value of each battery component contained in a clean vehicle battery.

(iii) The location of manufacturing and assembly of each battery component.

(iv) A calculation of the qualifying battery component content.

(3) *Attestations*. The qualified manufacturer must make the following attestations under penalty of perjury:

(a) An attestation that the qualified manufacturer has exercised due diligence to determine that the applicable critical minerals or battery components, as applicable, as

relating to new clean vehicles that the qualified manufacturer intends to certify to the IRS, are compliant with the Critical Minerals Requirement or the Battery Components Requirement.

(b) An attestation that if any material changes occur with respect to any information provided in section 5.04(2) of this revenue procedure, the qualified manufacturer will report this information to the DOE as provided in section 5.05 of this revenue procedure.

(4) An attestation that the information submitted is true and correct to the best of the knowledge of the qualified manufacturer's representative, who is currently authorized to bind the qualified manufacturer in these matters.

.05 Upfront Review of Compliance with the Critical Minerals Requirement and the Battery Components Requirement.

(1) For new clean vehicles expected to be placed in service after December 31, 2024, to establish compliance with the Critical Minerals Requirement or the Battery Components Requirement, the qualified manufacturer must submit the documentation and attestations described in section 5.04 of this revenue procedure for upfront review to the DOE through a method provided by the DOE. See § 1.30D-3(d). A template report and workbook will be made available by the IRS or DOE prior to July 1 of the year prior to the calendar year for which compliance is being established; the template report and workbook are the same templates referenced in section 4.02 of this revenue procedure. Qualified manufacturers are encouraged to submit the requisite information using the template report and template workbook to ensure a more streamlined review process. While qualified manufacturers are not required to use the template workbook,

they must submit a workbook spreadsheet. The formulas in the workbook spreadsheet submitted by the qualified manufacturer must be visible and not converted into calculated values.

(2) As part of the IRS determination process, DOE will review submissions by the manufacturer; conduct analysis based on such submissions, its own expertise, and independent research; and provide that analysis to the IRS. The IRS will make a determination with respect to the submission, with analytical assistance from the DOE, and notify the qualified manufacturer of its determination regarding compliance with the Critical Minerals Requirement or the Battery Components Requirement for purposes of the qualified manufacturer's certifications to the IRS.

(3) If a qualified manufacturer submits the information to the DOE by July 1 of the year prior to the calendar year for which compliance is being established, the DOE will review the information submitted by the qualified manufacturer and make any requests for additional information from the qualified manufacturer within 45 days of the submission, unless a longer period is agreed to by the qualified manufacturer and the DOE.

(a) The DOE may request additional information from the qualified manufacturer. The qualified manufacturer must respond to the request for additional information within 21 days of receipt of such request unless a longer period is agreed to by the qualified manufacturer and the DOE.

(b) The DOE will notify the IRS of its analysis no later than October 1 of the calendar year prior to the calendar year for which the qualified manufacturer is seeking to make certifications regarding compliance with the Critical Minerals Requirement and

the Battery Components Requirement. The IRS will then make a determination concerning compliance and share its determination with the qualified manufacturer no later than October 31.

(4) If a qualified manufacturer makes its submission regarding compliance with the Critical Minerals Requirement and the Battery Components Requirement after July 1 of the year prior to the calendar year for which compliance is being established, the DOE will review and provide its analysis, and the IRS, in consultation with the DOE, will make determinations on a rolling basis.

.06 Right to Administrative Review. If, on the basis of the DOE's analysis or otherwise, the IRS determines that a qualified manufacturer failed to meet the Critical Minerals Requirement or the Battery Components Requirement, the qualified manufacturer will have 21 days from the date of the IRS's electronic notification of its determination to request administrative review of the DOE's analysis and IRS's determination. If the qualified manufacturer requests administrative review, it may submit additional information to the DOE regarding compliance with the relevant requirements. Once the DOE determines such additional information is complete, the DOE will provide the IRS with an updated analysis within 21 days. The IRS will make a final determination concerning compliance within 21 days of receipt of the DOE's analysis of the qualified manufacturer's request for administrative review and any additional information submitted during the administrative review.

.07 Failure to establish compliance. If, after the administrative review described in section 5.06 of this revenue procedure if applicable, the IRS determines that the documentation or attestations for a new clean vehicle or group of vehicles contain

inaccurate or insufficient information or information that does not support compliance with the Critical Minerals Requirement or the Battery Components Requirement, the IRS will notify the qualified manufacturer electronically in writing, and:

(1) In the case of a new clean vehicle that has not been placed in service for which the qualified manufacturer has submitted a periodic written report certifying compliance with the requirements of § 30D(e):

(i) In the case of a vehicle for which documentation and information does not support compliance with the Critical Minerals Requirement, such vehicle will not be eligible for the \$3,750 credit amount described in § 30D(b)(2);

(ii) In the case of a vehicle for which documentation and information does not support compliance with the Battery Components Requirement, such vehicle will not be eligible for the \$3,750 credit amount described in § 30D(b)(3);

(2) In the case of a new clean vehicle that has not been placed in service for which the qualified manufacturer has not submitted a periodic written report certifying compliance with the requirement of § 30D(e):

(i) In the case of a vehicle for which documentation and information does not support compliance with the Critical Minerals Requirement, the qualified manufacturer may not certify that such vehicle is eligible for the \$3,750 credit amount described in § 30D(b)(2);

(ii) In the case of a vehicle for which documentation and information does not support compliance with the Battery Components Requirement, the qualified manufacturer may not certify that such vehicle is eligible for \$3,750 credit amount described in § 30D(b)(3).

SECTION 6. SELLER REPORTS

.01 *Seller reports generally.* Section 1.30D-2(b)(46) provides that the term “seller report” means the report described in § 30D(d)(1)(H) that the seller of a new clean vehicle provides to the taxpayer and the IRS in the manner provided in, and containing the information described in, guidance published in the Internal Revenue Bulletin (see § 601.601 of the Statement of Procedural Rules (26 CFR Part 601)). Section 1.30D-2(b)(46) further provides that the seller report must be transmitted to the IRS electronically, and that the term “seller report” does not include a report rejected by the IRS due to the information contained therein not matching IRS records. Section 1.25E-1(b)(18) provides the same definition for purposes of section 25E. Section 7.03(1) through (3) of Rev. Proc. 2023-33 provides procedural rules related to the time and manner of filing seller reports, the requirement to furnish copies of seller reports, and IRS rejection of seller reports.

.02 *Updating and Rescinding Seller Reports.*

(1) *Error on seller report.* If the seller of a new clean vehicle discovers that information on the seller report is incorrect, the seller must notify the IRS of the error by submitting updated information in the manner specified in the instructions on the IRS Energy Credits Online Portal as promptly as possible after the discovery of the error. The IRS will acknowledge submission of the updated information and will notify the seller of whether the updated information is accepted or rejected by the IRS. The seller must notify the taxpayer listed on the seller report within 3 calendar days of submitting the updated information to the IRS, and provide the buyer a copy of the updated time-of-sale report. If the IRS rejects the seller’s submission of updated information, the

seller must also notify the taxpayer listed on the seller report within 3 calendar days of such rejection.

(2) *Cancelled sale.* If the sale of a new clean vehicle is cancelled before the vehicle is placed in service, the seller must rescind the seller report in the manner specified in the instructions on the IRS Energy Credits Online Portal as promptly as possible after the sale is cancelled. The IRS will acknowledge rescission of the seller report. The seller must notify the buyer within 3 calendar days of rescinding the seller report and provide the buyer a copy of the IRS acknowledgement that the seller report has been rescinded. If the IRS rejects the seller's attempted rescission of the seller report, the seller must also notify the buyer within 3 calendar days of such rejection.

(3) *Vehicle Return.* If a buyer returns a vehicle to the seller within 30 days of placing such vehicle in service, the seller must update the seller report in the manner specified in the instructions on the IRS Energy Credits Online Portal. The IRS will acknowledge submission of the report of the vehicle return. The seller must notify the buyer within 3 calendar days of the update to the seller report and provide the buyer a copy of the IRS acknowledgement that the seller report has been updated.

.03 Repayment of Advance Payment of § 30D Credit in the event of cancelled sale, vehicle return, or other error. If the seller receives an advance payment of the § 30D credit with respect to a new clean vehicle that is returned within 30 days to the seller or with respect to which the sale is cancelled, the seller must return the amount received as an advance payment in the manner specified in the instructions on the IRS Energy Credits Online Portal. If the seller receives an advance payment of the § 30D credit with respect to a new clean vehicle that was paid in error, regardless of the nature of the

error, the seller must return the amount received as an advance payment in the manner specified in the instructions on the IRS Energy Credits Online Portal.

SECTION 7. EFFECT ON OTHER DOCUMENTS

.01 Section 4.02(2) of this revenue procedure modifies section 5.04 of Rev. Proc. 2023-38, regarding the transition rule for impracticable-to-trace battery materials.

.02 Section 4.03 of this revenue procedure modifies section 5.06 of Rev. Proc. 2023-38, regarding the submission of FEOC-compliance information for vehicles the qualified manufacturer intends to make available to be placed in service during calendar year 2024.

.03 Section 6.02 of this revenue procedure modifies section 7.03(4) of Rev. Proc. 2023-33, providing information for sellers and dealers of qualified new and previously-owned clean vehicles to update and rescind seller reports in the event of an error in the seller report, a cancelled sale, or a vehicle return.

SECTION 8. PAPERWORK REDUCTION ACT

.01 The collection of information contained in this revenue procedure has been submitted, and will be submitted, to the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control numbers 1545-2137 and 1545-2311. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

.02 The collection requirements in sections 4, 5, and 6 of this revenue procedure were previously approved by OMB under control numbers 1545-2311 and 1545-2137. This revenue procedure does not change these collection requirements and their

associated burdens. This information is collected and retained to ensure that vehicles meet the requirements for the § 30D credit. This information will be used to determine whether the vehicle for which the credit is claimed by a taxpayer qualifies for the § 30D credit. The collection of information is voluntary to obtain a benefit. The likely respondents are corporations and partnerships.

.03 Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by § 6103.

SECTION 10. DRAFTING INFORMATION

The principal author of this revenue procedure is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this revenue procedure, call the energy security guidance contact number at (202) 317-5254 (not a toll-free call).