A STEP-BY-STEP GUIDE FOR NEW AND USED CLEAN VEHICLE DEALERS AND SELLERS FOR THE Energy Credits Online IRS.gov/cleanvehicle

New and used clean vehicle dealers and sellers can use this guide when registering with the IRS for Energy Credits Online. This guide provides step-by-step instructions on how a dealer or seller will register, submit time of sale reports (also known as seller reports), and enter advance payment information.

**Dealer Registration**
- Dealer/seller signs in
- Dealer/seller accesses dealer registration
- Dealer/seller completes and submits Dealer Registration
  - Dealership name
  - EIN
  - Authorized official name.
  - Mailing Address
  - Phone number
  - Email address
  - Proof of state license
  - State registration licensure number
- Dealer/seller submits time of sale report registration.
  - Dealer/seller will gain access to time of sale reporting, when available
- Dealer proceeds to advance payment registration. **Dealers must have state license to complete this step.**
  - Dealer completes and submits dealer registration for advance payment.
    - Bank account and routing number
  - IRS reviews and could potentially ask for more information and will approve or deny registration.
  - **Approval:** Dealer becomes registered for time of sale reporting and advance payment
  - **Denied:** Dealer is notified and cannot access time of sale reporting or advance payment

**Time of Sale Reporting**
- Registered dealer signs in
- Registered dealer accesses new or used time of sale report page.
- Dealer will provide disclosures to buyer
- Registered dealer completes time of sale report.
  - This can be printed based on what information is entered into the system.
- Registered dealer submits time of sale report.
- IRS reviews time of sale report and accepts or rejects.
  - For purposes of this submission, provided other criteria such as income and price limitations are met, acceptance means the manufacturer has reported the VIN as eligible for the new clean vehicle credit or used clean vehicle credit based on the date placed in service, provided other criteria are met.
  - Energy Credits Online is updated based on acceptance or rejection.
- Buyer is given a copy of the time of sale report and confirmation of acceptance by IRS Energy Credits Online to be used when they file their annual federal tax return.

**Advance Payment Request**
- Vehicle buyer informs dealer they would like to elect to transfer their expected credit.
- Registered dealer completes advance payment request on time of sale report.
- Vehicle buyer completes transfer election
  - Driver’s license number
  - Acknowledgment of transfer
  - Buyer attestation
  - Buyer ID upload a valid government issued ID.
- IRS reviews time of sale report and accepts or rejects.
  - For purposes of this submission, provided other criteria are met such as income and price limitations, acceptance means the manufacturer has reported the VIN as potentially eligible for the new clean vehicle credit or used clean vehicle credit based on the date placed in service provided other criteria are met.
  - Energy Credits Online is updated based on acceptance or rejection.
- Buyer is given a copy of the time of sale report and confirmation of acceptance by IRS Energy Credits Online to be used when they file their annual federal tax return.

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