All information in this guide is notional and does not reflect an actual entity. This guide is meant to serve as an example.
Once you are registered, you will be able to submit time-of-sale reports.
This functionality will be available in the beginning of 2024.

Dealers and Sellers

New for 2024, clean energy tax credits allow buyers to transfer credits to dealers at the time of sale. To be eligible, you must meet time-of-sale reporting requirements and be fully registered for Advance Payments.

Registrations
To report clean vehicle sales to the IRS, please register below:

Time-of-sale Reporting
Register for time-of-sale reporting. It only takes about 15 minutes. Then, at sale, submit a time-of-sale report and get copies for both you and the buyer.
- State-licensed dealer can submit time-of-sale reports for new clean vehicles (IRC 330) and used clean vehicles (IRC 25E)
- Dealers without a state license can submit time-of-sale reports for new clean vehicles (IRC 330)

Advance Payments (state-licensed dealers only)
Register to receive advance payments. This allows buyers to transfer their clean vehicle credits to state-licensed dealers at time of purchase.
Go to Dealer Registration Form

New Vehicle Time-of-sale Report (IRC 30D)
Complete the new clean vehicle seller report. Then file it with the IRS and get copies for both you and the buyer.
Complete New Vehicle Time-of-sale

Used Vehicle Time-of-sale Report (IRC 25E)
Complete the used clean vehicle seller report. Then file it with the IRS and get copies for both you and the buyer.
Complete Used Vehicle Time-of-sale

Submitted Time-of-sale Reports
View previously submitted (300) 25E clean vehicle seller reports.
View Submitted Time-of-sale Reports

Paperwork Reduction Act (PRA) Burden Statement
The OMB control numbers for the collection of information notices like the Clean Vehicle Portal are approved under OMB No. 1545-0137 and OMB No. 1545-0001. The collection requirements are required to obtain or retain a benefit. The Internal Revenue Service pays for the mailing and cost of the internal State Notice. We use the Internal Revenue Service’s method to calculate and select the right number of forms, books, or records relating to the notice or record relating to the number of forms, books, or records relating to the notice or record. The information contained in the Administrator of the Internal Revenue Service, OMB No. 1545-0001, or IRC 40 car vehicles (300) 25E.
Clean Vehicle Credits

Dealer/Seller

New Vehicle 30D

Time-of-sale Report
Use the drop down list to select the applicable taxpayer identification.
3D New Vehicle Time-of-sale Report

General Information

Indicates a required field.
Selecting one or more of the options below may require you to reorder some information.

Purchase Information

Business Details

Dealer or Seller Name: Molteni Vehicle Sales
Employee ID Number (EIN): 12345
Address: 1234 Main St, New York, NY 10001

Vehicle ID Number (VIN): *
If the vehicle is leased, please indicate the lessee name.

Buyer Information

Businesses are not eligible for credit transfers. Please use DOL, FTP, or CRTT to qualify for credit transfers.

Taxpayer ID Number (TIN) or Type *
Social Security Number (SSN)
Buyer Tax ID *
If the vehicle is leased, please indicate the lessor name.

Buyer First Name *
Name and TIN must match official records. Please check spelling. If you have recently changed your legal name, please list previously held name(s).

Buyer Last Name *
Name and TIN must match official records. Please check spelling. If you have recently changed your legal name, please list previously held name(s).

[Submit]
Buyer information should match official identification. Use formal names. Generally, this should be their legal name as shown on official identification and match Social Security Administration records. Do not abbreviate or use nicknames.

Note: As a precaution, there is a 3 attempt limitation per day on entering the same SSN/TIN information.
3D New Vehicle Time-of-sale Report

General Information

(*) Indicates a required field

Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details

Dealer or Seller Name: [Name]
Employee ID Number [EIN]: [Number]
Address: [Address]

Data Sold Report Given to Buyer: [Date]

Buyer Information

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

Taxpayer ID Number [TIN] Type: [Type]

Buyer TIN: [Number]
Buyer Entity Name: [Name]

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

Placed in service, meaning the tax year that includes the date the taxpayer takes delivery of the vehicle.
30D New Vehicle Time-of-sale Report

Vehicle Information

- **Date of Sale**: Enter today’s date or a date within the last 3 days
  - 06/13/2024

- **Date Placed in Service**: Enter today’s date or a date within the last 3 days
  - 06/13/2024

- **Model Year**: Enter in YYYY format between 2008-2034
  - 2024

- **Battery Capacity**: Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 129.4 kWh)
  - 1,233.6 kWh

- **Sales Price**: Enter an amount in range $3 - $999,999.99
  - $32,123.00

Next >

Cancel
The credit amount displayed is for the specific VIN entered.
30D New Vehicle Time-of-sale Report

Transfer Election

☐ Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $7,000 based on the information provided.

Credit Transfer Election

⚠ Transfer unavailable

Businesses are not eligible for credit transfer.

Original Use Agreement

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

Dealer Attestation

Attestation to the statement below will act as an e-signature.

☐ Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
30D New Vehicle Time-of-sale Report

Transfer Election

(∗) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $7,000 based on the information provided.

Credit Transfer Election

If the Buyer chooses to transfer their credit, an extra step will appear when you press NEXT.

Does the vehicle buyer elect to transfer their Clean Vehicle credit? ∗

- Yes, transfer credit to dealer/seller
- No, don’t transfer credit

Original Use Agreement

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

Dealer Attestation

Attesting to the statement below will act as an e-signature.

Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. ∗
# 3D New Vehicle Time-of-sale Report

## Review and Submit
Review and submit your 3D new vehicle time-of-sale report.

### Purchase Information
- **Dealer/Factory Name**: Dealer-INC 123
- **Employee ID Number**: ****-****
- **Address**: 1234 Main St, Anytown, MO 12345
- **Date Sold/Report Created By**: 01/01/2023
- **VIN**: VHG234567890123

### Buyer Information
- **Buyer ID Number**: Social Security Number [***]
- **Buyer Name**: John
- **Buyer Last Name**: Doe

### Vehicle Information
- **Make/Model**: 2023 Sedan
- **Vehicle ID**: 100123456
- **VIN**: VHG234567890123
- **Color**: Blue
- **Mileage**: 0

### Transfer Electronically
**Folder Location**: 
**Folder Name**: John Doe
**Old VIN**: VHG234567890123
**New VIN**: VHG234567890124

### Advance Payment Request Information
- **Dealer Name**: Dealer Name
- **Dealer ID**: DealerID123
- **Dealer License Number**: DL123456789
- **Payment Method**: Check/Deposit

---

**Finalize & Submit**

*Note: Please review all information before submitting.*
Click download report to view the PDF copy.
Clean Vehicle Credits

Dealer/Seller

New Vehicle 30D
Time-of-sale Report
No Transfer
30D New Vehicle Time-of-sale Report

General Information

(*) indicates a required field.
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details
Dealer or Seller Name: Mullany Vehicle Sales
Employer ID Number (EIN):
Address: 123 Fisher Hill Dr., New York, NY 03011

Date Seller Report Given to Buyer: 09/08/2004

Vehicle ID Number (VIN): $10 characters without spaces or dashes

Buyer Information

Real owners are not eligible for credit transfers. Please use SSN, ITIN, or AIN to qualify for credit transfers.

Taxpayer ID Number (TIN) Type *
Select an option

Buyer TIN *
(If you have been assigned a TIN, enter it here.)
Vehicle Information

(*) indicates a required field

Date of Sale *
- MM/DD/YYYY
- Enter today's date or a date within the last 3 days
- 09/11/2024

Date Placed in Service *
- MM/DD/YYYY
- Enter today's date or a date within the last 3 days
- 09/11/2024

Model Year *
- Enter in YYYY format between 2009-2019
- 2024

Battery Capacity *
- Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example, 123.4 kWh)
- 1,213.6 kWh

Sales Price *
- Enter an amount in range $0 - $999,999.99
- $32,123.00

NEXT
Cancel
Transfer Election

(“) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $7,500 based on the information provided.

Credit Transfer Election

1. If the buyer chooses to transfer their credit, an extra step will appear when you press NEXT.

Does the vehicle buyer elect to transfer their Clean Vehicle credit?

☐ Yes, transfer credit to dealer/seller
☐ No, don't transfer credit

Original Use Agreement

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

NEXT
3D New Vehicle Time-of-sale Report

Review and Submit
Review and submit your 3D new vehicle time of sale report.

Purchase Information
Dealer or Seller Name: [Name]
Employer ID Number (EIN): [Number]
Address: [Address]
Date Seller Report Provided to Buyer: [Date]

Buyer Information
Taxpayer ID Number (TIN) Type: [Type]
Buyer TIN: [Number]
Buyer First Name: [Name]
Buyer Last Name: [Name]

Vehicle Information
Date of Sale: [Date]
Date Picked Up by Buyer: [Date]
Model Year: [Year]
Battery Capacity: [Capacity]
Sales Price: [Price]

Transfer Election
Credit Amount: [Amount]
Election Decision: [Decision]
Original Use Agreement: [Agreement]
Dealer Certification: [Certification]

Cancel SUBMIT
**30D New Vehicle Time-of-sale Report**

Report Submission

### Purchase Information
- **Dealer or Seller Name**: Dealer ABC Inc
- **Employer ID Number (EIN)**: ***-***-2024
- **Address**: 123 Example Street, New York, NY 10001
- **Date/Seller Report Provided to Buyer**: 01/26/2024
- **VIN**: 1234567890123

### Buyer Information
- **Taxpayer ID Number (TIN) and Type**: Social Security Number (SSN)
- **Buyer TIN**: ***-***-2024
- **Buyer First Name**: Betty
- **Buyer Last Name**: Smith

### Vehicle Information
- **Date of Sale**: 01/26/2024
- **Date Placed in Service**: 01/26/2024
- **Model Year**: 2024
- **Battery Capacity**: 60 kWh
- **Sale Price**: $85,000.00

### Transfer Election
- **Credit Amount**: $7,000.00
- **Election Exclusion**: No, do not exclude credit
- **Original Use Agreement**: Inferred, no evidence as the dealer, the original use of the vehicle begins with the buyer.
- **Dealer Attestation**: Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.
Dealer/Seller

Used Vehicle 25E

Time-of-sale Report
25E Used Vehicle Time-of-sale Report

General information

Purchase information

Buyer information

Businesses are not eligible for credit transfer. Please use DIR, TRL, or ETR in place of credit transfer codes.

Vehicle ID: Number (VIN) Type: Y

Select an option: Y

Buyer TIN:

(Enter information here)

NEXT

[Submit]
Select the applicable taxpayer identification number.
### General Information

(*) Indicates a required field.

**Purchase Information**

<table>
<thead>
<tr>
<th>Business Details</th>
<th>Vehicle ID:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer or Seller Name</td>
<td>N/A</td>
</tr>
<tr>
<td>Employer ID Number (EIN)</td>
<td><em>required</em></td>
</tr>
<tr>
<td>Address</td>
<td>123 Fictitious St, New York, NY 10001</td>
</tr>
<tr>
<td>State/Territory of License</td>
<td>New York</td>
</tr>
<tr>
<td>Dealer License Number</td>
<td>ABC12345</td>
</tr>
</tbody>
</table>

**Date Sold/Report Given to Buyer:** 06/12/2021

**Vehicle ID Number (VIN):**

(&) Indicates additional space on due date.

### Buyer Information

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

<table>
<thead>
<tr>
<th>Taxpayer Identification (TIN): Type</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Social Security Number (SSN):</strong></td>
</tr>
</tbody>
</table>

**Buyer: TIN:**

Outside taxpayer on due date.

**Buyer First Name:**

**Buyer Last Name:**

NEXT

Cancel
2SE Used Vehicle Time-of-sale Report

General Information

Indicates a required field
Selecting one or more of the options below may require you to enter more information.

Purchase Information

Business Details
- Dealer or Seller Name: Hubbard Vehicle Sales
- Employer ID Number (EIN): XXX-XXXXA
- Address: 123 Fowler Way, Avon, NY 14802
- State/Territory of License: New York
- Dealer License Number: ABC1234567890123

Date Seller Report Due to Buyer: 04/30/2023

Vehicle ID Number (VIN): XXX-XXXXA

Buyer Information

Businesses are not eligible for credit transfers. Please use STAX, TIN, or GTS to qualify for credit transfer elections.

Buyer ID Number (TIN): XXX-XXXXA

Buyer Entity Name: ABC Enterprises

Submit
**Vehicle Information**

(*) Indicates a required field

**Date of Sale**
- Enter today's date or a date within the last 3 days

**Date Placed in Service**
- Enter today's date or a date within the last 3 days

**Model Year**
- Enter in a 4-digit format between 2000-2014

**Battery Capacity**
- Enter in kilowatt hours in decimal format with 1 digit of accuracy to the right of the decimal. For example: 1224.5 kWh

**Sales Price**
- Enter an amount in range $0 - $999,999.99

NEXT

Cancel
2E Used Vehicle Time-of-sale Report

Vehicle Information

(*) Indicates a required field

Date of Sale * (MM/DD/YYYY)
Enter the date in mm/dd/yyyy format.
01/11/2014

Date Placed in Service * (MM/DD/YYYY)
Enter the date in mm/dd/yyyy format.
01/11/2014

Model Year *
Enter a model year between 2009-2016.
2014

Battery Capacity *
Enter the battery capacity in kilowatt hours with 3 digits of accuracy to the right of the decimal point.
1,233.5 kWh

Sales Price *
Enter an amount in range $0 - $99,999,999
$21,153.00

NEXT
Cancel
Transfer Election

| Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $4,000 based on the information provided.

Credit Transfer Election

- If the buyer chooses to transfer their credit, an extra step will appear when you press NEXT.

Does the buyer elect to transfer their Clean Vehicle credit?

- Yes, transfer credit to dealer/other
- No, don't transfer credit

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed $19,000
- This is the first transfer of the vehicle since August 10, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

BACK  NEXT  Cancel
25E Used Vehicle Time-of-sale Report

Transfer Election

[ ] Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $4,000 based on the information provided.

Credit Transfer Election

⚠️ Transfer unavailable

Businesses are not eligible for credit transfer.

Dealer Attestation

Attesting to the statement below will act as an e-signature.

- I am a licensed dealer
- Original use of the vehicle commenced with a person other than the buyer reported here
- The model year of the vehicle is at least 2 years earlier than this calendar year
- The sale price of the vehicle does not exceed $15,000
- This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

☐ Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

BACK NEXT
Transfer Election

(*) Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $4,000 based on the information provided.

Credit Transfer Election

☐ If the Buyer chooses to transfer their credit, an extra step will appear when you press NEXT.

Does the vehicle buyer elect to transfer their Clean Vehicle credit?

☐ Yes, transfer credit to dealer/seller

☐ No, don't transfer credit

Dealer Attestation

Attesting to the statement below will act as an e-signature.

☐ I am a licensed dealer

☐ Original use of the vehicle commenced with a person other than the buyer reported here

☐ The model year of the vehicle is at least 2 years earlier than the calendar year

☐ The sale price of the vehicle does not exceed $2,000

☐ This is the first transfer of the vehicle since August 16, 2022, to an individual for use and not for resale, and other than to the person with whom the original use of the vehicle commenced

Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
25E Used Vehicle Time-of-sale Report

Advance Payment Request information

- Credit Transfer Details
  - Name of Bank / Branch: [Name]
  - Account Number: [Number]
  - Date of Deposit: [Date]
  - Amount Transfered to Bank: [Amount]
  - Bank ID: [ID]

Buyer Details

- [Type]
  - [Name]
  - [ID]

Buyer Upload

- Instructions:
  - [Instructions]
  - [Instructions]
  - [Instructions]

Document Signed

- [Name]
  - [Date]

Buyer Terms of Agreement

- [Agreement]
  - [Agreement]

Buyer Authorization Signature

- [Signature]
  - [Sign]

Buyer's Authorization

- [Message]
  - [Sign]

Buyer's Information

- [Name]
  - [Address]
  - [Contact]

Buyer's Approval

- [Approval]

Buyer's Feedback

- [Feedback]

Buyer's Comments

- [Comments]

Buyer's Notes

- [Notes]

Buyer's Signature

- [Signature]

Buyer's Approval Signature

- [Signature]

Buyer's Feedback Signature

- [Signature]

Buyer's Comments Signature

- [Signature]

Buyer's Notes Signature

- [Signature]
## 25E Used Vehicle Time-of-sale Report

### Review and Submit

Submit and submit your 25E used vehicle time-of-sale report.

### Purchase Information

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer Name</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Employer ID Number</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Address</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>ZIP/Routing of Location</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Dealer License Number</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Date Update Report Filed To Buyer</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>VIN</td>
<td>[Field Name]</td>
</tr>
</tbody>
</table>

### Buyer Information

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer ID Number</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Buyer Name</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Buyer Phone Number</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Buyer ID Number</td>
<td>[Field Name]</td>
</tr>
</tbody>
</table>

### Vehicle Information

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Make</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Color</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Model Year</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Tract Number</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Sold Price</td>
<td>[Field Name]</td>
</tr>
</tbody>
</table>

### Transfer Election

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Amount</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Transfer Election</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Vehicle Information</td>
<td>[Field Name]</td>
</tr>
</tbody>
</table>

### Advance Payment Request Information

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer Registration ID</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Amount</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Type</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Terms</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Status</td>
<td>[Field Name]</td>
</tr>
<tr>
<td>Credit Options</td>
<td>[Field Name]</td>
</tr>
</tbody>
</table>

---

*Please complete all fields.*
Click download report to view the PDF.
Dealer/Seller

Used Vehicle 25E
Time-of-sale Report
No Transfer
Vehicle Information

(*) indicates a required field

Date of Sale *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Date Placed in Service *
MM/DD/YYYY
Enter today's date or a date within the last 3 days

Model Year *
Enter in YYYY format between 2003-2024

Battery Capacity *
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 12.6 kWh)

Sales Price *
Enter an amount in range $0 - $999,999.99

NEXT
Cancel
25E Used Vehicle Time-of-sale Report

Transfer Election

[ ] Indicates a required field

Credit Amount

This vehicle qualifies for a credit of $4,800 based on the information provided.

Credit Transfer Election

☑ This is the correct e-signature.

Does the vehicle buyer elect to transfer their Clean Vehicle credit?

☐ Yes, transfer credit to dealer/taxpayer

☐ No, don’t transfer credit

Dealer Attestation

I, [your name], hereby certify that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

☐ Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

NEXT
# 25E Used Vehicle Time-of-sale Report

Review and Submit

Review and submit your 25E used vehicle time-of-sale report.

## Purchase Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer or Seller Name</td>
<td>DealerABC123</td>
</tr>
<tr>
<td>Employer ID Number (EIN)</td>
<td>***-**2294</td>
</tr>
<tr>
<td>Address</td>
<td>123 Example Street, New York, NY 10002</td>
</tr>
<tr>
<td>State of Legal Sale</td>
<td>New York</td>
</tr>
<tr>
<td>Dealer License Number</td>
<td>12345678</td>
</tr>
<tr>
<td>Date Seller Report Provided to Buyer</td>
<td>01/20/2024</td>
</tr>
<tr>
<td>VIN</td>
<td>WDEK123456J89012</td>
</tr>
</tbody>
</table>

## Buyer Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer ID Number (TIN)</td>
<td>***-**2294</td>
</tr>
<tr>
<td>Buyer Name</td>
<td>Terry</td>
</tr>
<tr>
<td>Buyer First Name</td>
<td>Terry</td>
</tr>
<tr>
<td>Buyer Last Name</td>
<td>Terry</td>
</tr>
</tbody>
</table>

## Vehicle Information

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Sale</td>
<td>01/20/2024</td>
</tr>
<tr>
<td>Date Purchased to Service</td>
<td>01/20/2024</td>
</tr>
<tr>
<td>Make Name</td>
<td>2024</td>
</tr>
<tr>
<td>Model Year</td>
<td>2024</td>
</tr>
<tr>
<td>Horsepower Capacity</td>
<td>0 HP</td>
</tr>
<tr>
<td>Sale Price</td>
<td>$14,900.00</td>
</tr>
</tbody>
</table>

## Transfer Election

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Amount</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>Credit Transfer Election</td>
<td>No, don't transfer credit</td>
</tr>
<tr>
<td>Dealer Assumption</td>
<td>Under penalties of perjury agree to the above statements and declare that the information contained therein is true, correct and complete for the best of my knowledge and belief.</td>
</tr>
</tbody>
</table>

**Submit**
25E Used Vehicle Time-of-sale Report

Review and Submit

Purchase Information

Dealer or Seller Name
Employer ID Number (EIN)
Address
Sales Tax Paid on Automobile
Dealer License Number
Date Seller Report Provided to Buyer
Vet

Buyer Information

Transferor EIN Number (TIN): Type
Buyer TIN
Buyer First Name
Buyer Last Name

Vehicle Information

Date of Sale
Date Paid to Seller
Make Year
Battery Capacity
Salvage Price

Transfer Election

Credit Amount
Credit Transfer Election
Dealership

Ready to submit?
You can find a report up to 48 hours after submission. View the report on the buyer's behalf here under "Submitted Time-of-sale Reports".

Submit
## 25E Used Vehicle Time-of-sale Report

### Purchase Information
- **Dealer or Seller Name:** Dealer Inc.
- **Employer Identification Number (EIN):** **(Redacted)**
- **Address:** 123 Main Street, New York, NY 10023
- **State/Province of License:** New York
- **Dealer License Number:** **(Redacted)**
- **Date Seller Report Provided to Buyer:** 01/01/2023
- **W9:** W9-1234567890

### Buyer Information
- **Buyer Name:** John Smith
- **Buyer Social Security Number:** 123-45-6789
- **Buyer License Number:** 123-45-6789

### Vehicle Information
- **Date of Sale:** 01/01/2023
- **Date Placed in Service:** 01/01/2023
- **Model Year:** 2023
- **Battery Capacity:** 40 kWh
- **Sale Price:** $30,000.00

### Transfer Election
- **Credit Amount:** $0.00
- **Credit Transfer Election:** No, do not transfer credit
- **Dealer Attestation:** Under penalties of perjury, I attest to the above statements and declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.
Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update.
- If you have questions about a Report Status, please reach out to [IRS Clean Vehicle Dealers Info](https://www.irs.gov/clean-energy).

You haven’t submitted any time-of-sale reports.
Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to 48 hours after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update.
- If you have questions about a Report Status, please reach out to IRS Clean Vehicle Dealers Info.

<table>
<thead>
<tr>
<th>Last Modified Time</th>
<th>Submission Time</th>
<th>Buyer Name</th>
<th>Report Type</th>
<th>Credit Transfer</th>
<th>Payment Status</th>
<th>Report Status</th>
<th>Void Transaction</th>
<th>Reason for Void</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/22/2024 4:20 p.m. ET</td>
<td>09/22/2024 4:20 p.m. ET</td>
<td>Betty Young</td>
<td>300 New Vehicle</td>
<td>Yes</td>
<td>Pending</td>
<td>Download</td>
<td>Approved</td>
<td>Void</td>
</tr>
<tr>
<td>08/22/2024 1:12 p.m. ET</td>
<td>08/22/2024 1:12 p.m. ET</td>
<td>Bartholomew Thomas</td>
<td>250 Used Vehicle</td>
<td>No</td>
<td>N/A</td>
<td>N/A</td>
<td>Pending</td>
<td>Void</td>
</tr>
<tr>
<td>06/22/2024 5:15 p.m. ET</td>
<td>06/22/2024 5:15 p.m. ET</td>
<td>Bernadette Daniels</td>
<td>300 New Vehicle</td>
<td>Yes</td>
<td>N/A</td>
<td>Download</td>
<td>Void</td>
<td>N/A</td>
</tr>
<tr>
<td>05/25/2024 1:15 p.m. ET</td>
<td>05/25/2024 1:15 p.m. ET</td>
<td>Bobby O'Keefe</td>
<td>250 Used Vehicle</td>
<td>Yes</td>
<td>Paid</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
</tr>
<tr>
<td>Last Modified Time</td>
<td>Submission Time</td>
<td>Buyer</td>
<td>Report Status</td>
<td>Void Transaction</td>
<td>Reason for Void</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------</td>
<td>-------</td>
<td>---------------</td>
<td>------------------</td>
<td>-----------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/22/2014 4:20 p.m. ET</td>
<td>09/22/2014 4:20 p.m. ET</td>
<td>Bobbi</td>
<td>Approved</td>
<td>Void</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>09/22/2014 1:12 p.m. ET</td>
<td>09/22/2014 1:12 p.m. ET</td>
<td>Barbara Daniels Thomas</td>
<td>Pending</td>
<td>Void</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>06/22/2014 5:15 p.m. ET</td>
<td>06/22/2014 5:15 p.m. ET</td>
<td>Bernadette Daniels</td>
<td>Yes</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>05/05/2014 1:15 p.m. ET</td>
<td>05/05/2014 1:15 p.m. ET</td>
<td>Bobbi O'Keefe</td>
<td>Paid</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Reason for Void**

Feb 12, 2013
Transaction voided due to vehicle brake malfunction.

CLOSE
Submitted Time-of-sale Reports

View past time-of-sale reports you and the buyer have completed. You can void a report up to **48 hours** after submission.

- If a Report Status is Pending, please check back within 48 hours for a Report Status update.
- If you have questions about a Report Status, please reach out to IRS Clean Vehicle Dealers Info 📧.

<table>
<thead>
<tr>
<th>Last Modified Time</th>
<th>Submission Time</th>
<th>Buyer Name</th>
<th>Report Type</th>
<th>Credit Transfer</th>
<th>Payment Status</th>
<th>Download Report</th>
<th>Report Status</th>
<th>Void Transaction</th>
<th>Reason for Void</th>
</tr>
</thead>
<tbody>
<tr>
<td>06/22/2024 4:20 p.m. ET</td>
<td>06/22/2024 4:20 p.m. ET</td>
<td>Betty Young</td>
<td>300 New Vehicle</td>
<td>Yes</td>
<td>Pending</td>
<td>Download</td>
<td>Approved</td>
<td>Void</td>
<td>N/A</td>
</tr>
<tr>
<td>06/22/2024 1:12 p.m. ET</td>
<td>06/22/2024 1:12 p.m. ET</td>
<td>Bartholomew Thomas</td>
<td>25E Used Vehicle</td>
<td>No</td>
<td>N/A</td>
<td>N/A</td>
<td>Pending</td>
<td>Void</td>
<td>N/A</td>
</tr>
<tr>
<td>06/22/2024 5:15 p.m. ET</td>
<td>06/22/2024 5:15 p.m. ET</td>
<td>Bernadette Daniels</td>
<td>300 New Vehicle</td>
<td>Yes</td>
<td>N/A</td>
<td>Download</td>
<td>Void</td>
<td>N/A</td>
<td>View</td>
</tr>
<tr>
<td>06/20/2024 1:15 p.m. ET</td>
<td>06/20/2024 1:15 p.m. ET</td>
<td>Bobby O'Keefe</td>
<td>25E Used Vehicle</td>
<td>Yes</td>
<td>Paid</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>03/17/2024 1:12 a.m. ET</td>
<td>03/17/2024 1:12 a.m. ET</td>
<td>Carlie Tallo</td>
<td>300 New Vehicle</td>
<td>Yes</td>
<td>Paid</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>02/22/2024 5:13 p.m. ET</td>
<td>02/22/2024 5:13 p.m. ET</td>
<td>Danielle Manuel</td>
<td>25E Used Vehicle</td>
<td>Yes</td>
<td>N/A</td>
<td>Download</td>
<td>Cancelled</td>
<td>N/A</td>
<td>View</td>
</tr>
<tr>
<td>01/25/2024 1:12 a.m. ET</td>
<td>01/25/2024 1:12 a.m. ET</td>
<td>Samantha Brown</td>
<td>300 New Vehicle</td>
<td>No</td>
<td>N/A</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>01/27/2024 1:12 a.m. ET</td>
<td>01/27/2024 1:12 a.m. ET</td>
<td>Bobby O'Keefe</td>
<td>25E Used Vehicle</td>
<td>Yes</td>
<td>N/A</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>01/30/2024 5:15 p.m. ET</td>
<td>01/30/2024 5:15 p.m. ET</td>
<td>Bartholomew Thomas</td>
<td>25E Used Vehicle</td>
<td>Yes</td>
<td>Paid</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>01/09/2024 4:15 p.m. ET</td>
<td>01/09/2024 4:15 p.m. ET</td>
<td>Bernadette Daniels</td>
<td>25E Used Vehicle</td>
<td>No</td>
<td>N/A</td>
<td>Download</td>
<td>Approved</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Dealer/Seller
Submitted Time-of-sale Reports
Void Flow

If the sale is canceled before the vehicle is placed in service, the buyer cannot claim the credit, **but the vehicle is still eligible for a credit and a subsequent buyer can claim the credit.**

If a vehicle has been placed in service and returned, then neither the original buyer or any subsequent buyer can take the credit.
Submitted Time-of-sale Reports

Void Transaction

(*) Indicates a required field

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

Once you submit, the buyer won’t receive a tax credit for this vehicle. This action cannot be undone.
Please provide a reason and agree to the statement below.

Reason for Void *
300 character limit

Buyer vehicle funding fell through.

Attestation

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

Submit
Cancel
void transaction

void transaction?

warning: once you submit, you'll void the time-of-sale transaction for the vehicle with vin 2cde123b142109381. the buyer won't receive a tax credit for this vehicle. this action cannot be undone.

1. cancel
2. submit

reason for void

300 character limit

buyer vehicle funding fell through.

attestation

i attest, to my knowledge as the dealer, that this vehicle was not placed in service.

submit

cancel
Submitted Time-of-sale Reports

Void Transaction

☑ Success!

You voided the time-of-sale report.

Return to Submitted Time-of-sale Reports
Dealer/Seller

Submitted Time-of-sale Reports New Vehicle 30D Transfer Elected PDF Receipt
Time-of-sale report must be provided to the buyer.

**KEEPS A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS**

Information from this report will be required **to claim or reconcile** a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the **only** buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.

- If you elected to transfer the credit to the dealer, you are **required** to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
  - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
  - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit **must** equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: [irs.cleanelectricvehicles.dealer.info@irs.gov](mailto:irs.cleanelectricvehicles.dealer.info@irs.gov).

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

**The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.**

The IRS’s acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at [irs.gov/clean-vehicle-tax-credits](http://irs.gov/clean-vehicle-tax-credits).
<table>
<thead>
<tr>
<th>Purchase Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dealer or Seller Name</strong></td>
</tr>
<tr>
<td><strong>Employer ID Number (EIN)</strong></td>
</tr>
<tr>
<td><strong>Address</strong></td>
</tr>
<tr>
<td><strong>Date Seller Report Provided to Buyer</strong></td>
</tr>
<tr>
<td><strong>VIN</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Buyer Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxpayer ID Number (TIN) Type</strong></td>
</tr>
<tr>
<td><strong>Buyer TIN</strong></td>
</tr>
<tr>
<td><strong>Buyer First Name</strong></td>
</tr>
<tr>
<td><strong>Buyer Last Name</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vehicle Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Date of Sale</strong></td>
</tr>
<tr>
<td><strong>Date Placed in Service</strong></td>
</tr>
<tr>
<td><strong>Model Year</strong></td>
</tr>
<tr>
<td><strong>Battery Capacity</strong></td>
</tr>
<tr>
<td><strong>Sales Price</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfer Election</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Credit Amount</strong></td>
</tr>
<tr>
<td><strong>Credit Transfer Election</strong></td>
</tr>
<tr>
<td><strong>Original Use Agreement</strong></td>
</tr>
<tr>
<td><strong>Dealer Attestation</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Advance Payment Request Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dealer Registration ID</strong></td>
</tr>
<tr>
<td><strong>Credit Amount Provided to Buyer</strong></td>
</tr>
<tr>
<td><strong>ID Type</strong></td>
</tr>
<tr>
<td><strong>Driver's License Number</strong></td>
</tr>
<tr>
<td><strong>Buyer ID Upload</strong></td>
</tr>
<tr>
<td><strong>Buyer Attestation</strong></td>
</tr>
<tr>
<td><strong>Buyer E-signature</strong></td>
</tr>
</tbody>
</table>
Dealer/Seller

Submitted Time-of-sale Reports
New Vehicle 30D No Transfer
Elected PDF Receipt
Time-of-sale report must be provided to the buyer.

Information from this report will be required to claim or reconcile a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the only buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.

- If you elected to transfer the credit to the dealer, you are required to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
  - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
  - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit must equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.cleanev.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS's acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.
**Clean Vehicle Seller Report**

### Purchase Information
- **Dealer or Seller Name**: Dealer ABC 123
- **Employer ID Number (EIN)**: **•••••1234**
- **Address**: 123 Example Street, New York, NY 10001
- **Date Seller Report Provided to Buyer**: 01/26/2024
- **VIN**: 2COE1238542195981

### Buyer Information
- **Taxpayer ID Number (TIN) Type**: Social Security Number (SSN)
- **Buyer TIN**: **•••••1234**
- **Buyer First Name**: Bethany
- **Buyer Last Name**: Gomez

### Vehicle Information
- **Date of Sale**: 01/26/2024
- **Date Placed in Service**: 01/26/2024
- **Model Year**: 2014
- **Battery Capacity**: 40 kWh
- **Sales Price**: $55,240.00

### Transfer Election
- **Credit Amount**: $7,900.00
- **Election Decision**: No, don’t transfer credit
- **Original Use Agreement**: I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.
- **Dealer Attestation**: Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
Dealer/Seller

Submitted Time-of-sale Reports
Used Vehicle 25E Transfer
Elected PDF Receipt
Time-of-sale report must be provided to the buyer.

Information from this report will be required to claim or reconcile a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the only buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct - if any information is incorrect, immediately request that the dealer correct the information submitted.

- If you elected to transfer the credit to the dealer, you are required to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
  - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
  - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit must equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.clean.vehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS’s acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.
## Clean Vehicle Seller Report

**Transaction ID:** CVTGSTXID00000018355A

### Purchase Information
- **Dealer or Seller Name:** ABC 123
- **Employer ID Number (Ein):** ***-*** 1234
- **Address:** 123 Example Street, New York, NY 10001
- **State/Territory of Licensure:** New York
- **Dealer License Number:** *****-1234
- **Date Seller Report Provided to Buyer:** 01/26/2024
- **VIN:** ABC123MDC123MDC12

### Buyer Information
- **Taxpayer ID Number (TIN) Type:** Social Security Number (SSN)
- **Buyer TIN:** ***-*** 1234
- **Buyer First Name:** Bethany
- **Buyer Last Name:** Gomez

### Vehicle Information
- **Date of Sale:** 01/26/2024
- **Date Placed in Service:** 01/26/2024
- **Model Year:** 2014
- **Battery Capacity:** 40 kWh
- **Sales Price:** $24,940.00

### Transfer Election
- **Credit Amount:** $4,000.00
- **Credit Transfer Election:** Yes, transfer credit to dealer/seller
- **Dealer Attestation:** Under penalties of perjury I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.

### Advance Payment Request Information
- **Dealer Registration ID:** **************
- **Credit Amount Provided to Buyer:** $4,000.00
- **ID Type:** Driver’s license
- **Driver’s License Number:** A123456789123
- **Buyer ID Upload:** buyer_license_id.png
- **Buyer Attestation:** Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.
- **Buyer E-signature:** Carrie Go
Dealer/Seller

Submitted Time-of-sale Reports
Used Vehicle 25E No Transfer
Elected PDF Receipt
Time-of-sale report must be provided to the buyer.

KEEP A COPY of this TIME OF SALE REPORT FOR YOUR RECORDS

Information from this report will be required to claim or reconcile a Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.

- The buyer listed on this Time of Sale report is the only buyer that may claim the specified tax credit with respect to the VIN listed. Please ensure all of the information listed, including your TIN/SSN is correct – if any information is incorrect, immediately request that the dealer correct the information submitted.

- If you elected to transfer the credit to the dealer, you are required to reconcile the Clean Vehicle Credit on your income tax return for the year the vehicle is placed in service.
  - If your modified adjusted gross income exceeds applicable income limitations, you will need to repay the full value of the tax credit to the IRS when filing your tax return.
  - The amount of any downpayment assistance or cash payment provided to you by the dealer in exchange for transferring the tax credit must equal the maximum amount of the tax credit allowed for the VIN you are purchasing. If that is not the case, report that information to the IRS at: irs.cleanvehicles.dealer.info@irs.gov.

Vehicle eligibility requires in part, that a seller/dealer provide a report to the IRS and the taxpayer with specified information.

The seller/dealer of the VIN listed on this Time of Sale Report has submitted this information to the IRS and the IRS has accepted this information.

The IRS’s acceptance of this Time of Sale report means a Qualified Manufacturer has submitted the VIN listed in this report to the IRS as an eligible vehicle. To be eligible for a new or previously-owned Clean Vehicle Credit, buyers must also meet other criteria, including having a modified adjusted gross income below certain limits. For additional information on Vehicle Eligibility and Buyer Eligibility for a Clean Vehicle Credit, please visit IRS Clean Vehicle Tax Credits at irs.gov/clean-vehicle-tax-credits.
### Purchase Information
- **Dealer or Seller Name**: Dealer ABC 123
- **Employer ID Number (EIN)**: ** ***1234
- **Address**: 123 Example Street, New York, NY 10001
- **State/Territory of Licensure**: New York
- **Dealer License Number**: ****1234
- **Date Seller Report Provided to Buyer**: 01/26/2024
- **VIN**: ABC123AB123ABC12

### Buyer Information
- **Taxpayer ID Number (TIN) Type**: Social Security Number (SSN)
- **TIN**: *** ***1234
- **Buyer First Name**: Bethany
- **Buyer Last Name**: Gomez

### Vehicle Information
- **Date of Sale**: 01/26/2024
- **Date Placed in Service**: 01/26/2024
- **Model Year**: 2016
- **Battery Capacity**: 40 kWh
- **Sales Price**: $24,340.00

### Transfer Election
- **Credit Amount**: $4,300.00
- **Credit Transfer Election**: No, don't transfer credit
- **Dealer Attestation**: Under penalties of perjury, I agree to the above statements and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.