



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

February 28, 2024

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Dear _____ :

I'm responding to your January 19, 2024, email to Commissioner Daniel Werfel about your concerns regarding the three-day time period for submitting time-of-sale reports to the Internal Revenue Service (IRS) for purposes of the Section 25E Previously-Owned Clean Vehicle Credit. You also asked him to consider making an extension for Section 25E used vehicle sales to January 31, 2024, or until the IRS Energy Credits Online Portal is capable of accepting valid Vehicle Identification Numbers seamlessly.

Since the passage of the Inflation Reduction Act of 2022, the Treasury Department and the IRS have published several pieces of guidance, including Revenue Procedures 2022-42, 2023-33, and 2023-38, to assist in the administration the Section 30D New Clean Vehicle Credit and the Section 25E Previously-Owned Clean Vehicle Credit. Most recently, on February 7, 2024, the Treasury Department and IRS released Revenue Procedure 2024-12, which provided a temporary extension of time to submit seller reports to the IRS under the procedures set out in Rev. Proc. 2022-42 and Rev. Proc. 2023-33 for the transfer of clean vehicle credits or previously-owned clean vehicle credits under sections 30D and 25E, respectively.

As you mentioned in your letter, for vehicles sold and placed in service between January 1, 2024, and January 16, 2024, the time-of-sale report due date was extended to January 19, 2024. For sales for which the vehicle is placed in service on or after January 17, 2024, a seller must file the seller report through the IRS Energy Credits Online Portal within 3 calendar days of the date of the sale. Finally, for vehicles placed in service in 2023, the time-of-sale report was extended to February 15, 2024. Revenue Procedure 2024-12 provided sellers this additional time to submit certain seller reports to the IRS in the interest of sound tax administration. Please continue to attempt to

submit your time-of-sale reports within 3 days of the date of the sale, but the IRS will continue to accept reports submitted after the third day.

I empathize with any issues or delays you experienced in submitting your time-of-sale reports through the IRS Energy Credits Online Portal. If you have any additional comments or recommendations for guidance, you may submit them electronically on www.regulations.gov.

I hope this information is helpful. If you have questions, please contact me at
, or

, at

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Sincerely,

Patrick S. Kirwan, Chief
Branch 6
Office of Associate Chief Counsel
Passthroughs and Special Industries