



# **Inflation Reduction Act (IRA)**

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# **New and Used Clean Vehicle Time-of-Sale Reporting**

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## User Guide



All information in this guide is notional and does not reflect an actual entity.  
This guide is meant to serve as an example.

# Dealer/Seller **Landing Page**



## Dealers and Sellers

Once you are registered, you will be able to submit time-of-sale reports.

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 dealers can submit time-of-sale reports for new clean vehicles (IRC 30D) and used clean vehicles (25E)
- Sellers without a state license can submit time-of-sale reports for new clean vehicles (IRC 30D)

#### Advance Payments (state-licensed dealers only)

Register to receive advanced payments. This allows buyers to transfer their clean vehicle credits to state-licensed dealers at time of purchase.

[Go to Dealer Registration Form](#) >

### Paperwork Reduction Act (PRA) Burden Statement

The OMB Control Numbers for the collections of information within the Clean Vehicle Portal are approved under 1545-2137 and 1545-2311. The collection requirements are required to obtain a benefit. The Internal Revenue Service uses the information to carry out the United States tax laws. We use the information to calculate and collect the right amount of tax. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to complete the requirements will vary depending on individual circumstances. The estimated average time is 15 minutes up to 23 hours for the reporting, recordkeeping, and third-party disclosure requirements. Comments concerning the accuracy of these burden estimates and any other aspect of this collection should be directed to the Internal Revenue Service, [IRS Clean Vehicle Dealers Info](#)



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## 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

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- State-licensed dealers can submit time-of-sale reports for new clean vehicles (IRC 30D) and used clean vehicles (25E)
- Sellers without a state license can submit time-of-sale reports for new clean vehicles (IRC 30D)

#### Advance Payments (state-licensed dealers only)

Register to receive advanced 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 (30D) (25E) clean vehicle seller reports.

[View Submitted Time-of-sale Reports](#)

#### Paperwork Reduction Act (PRA) Burden Statement

The OMB Control Numbers for the collections of information within the Clean Vehicle Portal are approved under 1545-2137 and 1545-2311. The collection requirements are required to obtain a benefit. The Internal Revenue Service uses the information to carry out the United States tax laws. We use the information to calculate and collect the right amount of tax. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law. The time needed to complete the requirements will vary depending on individual circumstances. The estimated average time is 15 minutes up to 23 hours for the reporting, recordkeeping, and third-party disclosure requirements. Comments concerning the accuracy of these burden estimates and any other aspect of this collection should be directed to the Internal Revenue Service, [IRS Clean Vehicle Dealers Info](#)

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This functionality will be available in the beginning of 2024.

Dealer/Seller  
**New Vehicle 30D  
Time-of-sale Report**

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### 30D New Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

#### General Information

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

#### Purchase Information

|                          |  |
|--------------------------|--|
| <b>Business Details</b>  |  |
| Dealer or Seller Name    | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN) | **-***1234                               |
| Address                  | 123 Faster Horse Ave, New York, NY 10001 |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

#### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

- Adoption Taxpayer Identification Number (ATIN)
- Employer ID Number (EIN)
- Individual Taxpayer ID Number (ITIN)
- Social Security Number (SSN)

Buyer TIN \*  
9 digits without spaces or dashes

**NEXT**

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Use the drop down list to select the applicable taxpayer identification.



## 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    | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN) | **-***1234                               |
| Address                  | 123 FASTER Horse Ave, New York, NY 10001 |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*  
Social Security Number (SSN) ▼

Buyer TIN \*  
9 digits without spaces or dashes

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

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### 30D New Vehicle Time-of-sale Report

1 General Info | 2 Vehicle Info | 3 Transfer Election | 4 Review & Submit | 5 Report Submission

#### 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: Mulberry Vehicle Sales

Employer ID Number (EIN): \*\*-\*\*\*1234

Address: 123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

ABC123ABC123ABCDE

#### Buyer Information

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

Taxpayer ID Number (TIN) Type \*  
Social Security Number (SSN)

Buyer TIN \*  
9 digits without spaces or dashes

123121234

Buyer First Name \*  
Bethany

Buyer Last Name \*  
Gomez

NEXT

Cancel

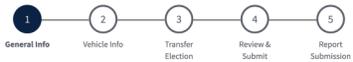
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Buyer information should match official identification. Use formal names. Generally, this should be their legal name as shown on official identification and match Social Security Administration records. Do not abbreviate or use nicknames.

Note: As a precaution, there is a 3 attempt limitation per day on entering the same SSN/TIN information.



## 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 Mulberry Vehicle Sales  
Employer ID Number (EIN) \*\*-\*\*\*1234  
Address 123 Faster Horse Ave, New York, NY 10001

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

ABC123ABC123ABCDE

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Employer ID Number (EIN)

Buyer TIN \*  
9 digits without spaces or dashes (for example: 123456789)

123121234

Buyer Entity Name \*

ABC Enterprises

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## 30D New Vehicle Time-of-sale Report

### 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 \*** ⓘ  
Date when the vehicle is in the buyer's possession and is first placed in use.  
MM/DD/YYYY  
Enter today's date or a date within the last 3 days

**Model Year \***  
Enter in YYYY format between 2000-2034

**Battery Capacity \***  
Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

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

**NEXT**

[Cancel](#)

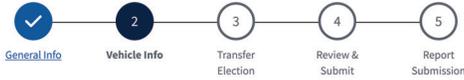
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Placed in service, meaning the tax year that includes the date the taxpayer takes delivery of the vehicle.

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



## 30D New Vehicle Time-of-sale Report



### Vehicle Information

(\*) Indicates a required field

Date of Sale \*

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

Date Placed in Service \* ⓘ

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

Model Year \*

Enter in YYYY format between 2000-2034

2024

Battery Capacity \*

Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

1,233.6 kWh

Sales Price \*

Enter an amount in range \$0 - \$999,999.99

\$32,123.00

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## 30D New Vehicle Time-of-sale Report

General Info | Vehicle Info | **Transfer Election** | Review & Submit | Report Submission

### 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**

**i** 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. \*

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The credit amount displayed is for the specific VIN entered.



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## 30D New Vehicle Time-of-sale Report



### 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

**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

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. \*

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## 30D New Vehicle Time-of-sale Report



### 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

**i** 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. \*

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## 30D New Vehicle Time-of-sale Report

1 General Info 2 Vehicle Info 3 Transfer Election 4 Advance Payment 5 Review & Submit 6 Report Submission

### Advance Payment Request Information

(\*) Indicates a required field

**Credit Transfer Details**

|                                 |              |
|---------------------------------|--------------|
| Dealer Registration ID          | 123456789012 |
| Credit Amount Provided to Buyer | \$7,500      |
| Buyer TIN                       | XX-XXXX234   |

**Buyer ID Details**

ID Type \*

Driver's License

Driver's License Number \*

No spaces or dashes

A123456789123

**Buyer ID Upload \***

**Instructions**

- Maximum number of files: 10
- Accepted file types: pdf, png, jpg
- Maximum file size: 30MB per file
- Driver's license: upload photos of the front and back of license
- Equipment: upload the pages with your photo and signature. Make sure all information is legible

● You added buyer\_license\_16.png

Drag and drop files here, or

[SELECT FILES TO UPLOAD](#)

**1 Document Added**

|                      |                        |
|----------------------|------------------------|
| buyer_license_16.png | <a href="#">Remove</a> |
| 2.9 MB               |                        |

**Buyer Terms of Agreement**

Please read and agree to the following terms and guidelines

- My modified adjusted gross income either this year or last year is not expected to exceed (or does not exceed, if income is \$300,000 for joint returns or surviving spouses, \$225,000 for head of household), or \$150,000 (for all other filers)
- I intend the vehicle to be used exclusively for personal use
- I am voluntarily electing to transfer the section 30D credit to the dealer specified in such election and completing this Time of Sale report
- I am making this election prior to placing the vehicle in service
- I will properly file a tax return for the tax year the vehicle is placed in service, report my transfer election, and reconcile the transferred credit
- In the event I exceed the applicable modified adjusted gross income limitations, I will repay the amount received as an addition to tax for the tax year the vehicle was placed in service

**Buyer Attestation & Signature**

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 \*

First and last name

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## 30D New Vehicle Time-of-sale Report

1 General Info | 
 2 Vehicle Info | 
 3 Transfer Election | 
 4 Advance Payment | 
 5 Review & Submit | 
 6 Report Submission

### Review and Submit

Review and submit your 30D new vehicle time of sale 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

#### Buyer Information

|                               |                              |
|-------------------------------|------------------------------|
| Taxpayer ID Number (TIN) Type | Social Security Number (SSN) |
| Buyer TIN                     | ***-**-1234                  |
| Buyer First Name              | John                         |
| Buyer Last Name               | Doe                          |

#### Vehicle Information

|                        |             |
|------------------------|-------------|
| Date of Sale           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$65,340.00 |

#### Transfer Election

|                          |  |
|--------------------------|--|
| Credit Amount            | \$1,500.00   |
| Credit Transfer Election | Yes, transfer credit to dealer/seller  |
| 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. |

#### Advance Payment Request Information

|                                 |   |
|---------------------------------|---|
| Dealer Registration ID          | *****   |
| Credit Amount Provided to Buyer | \$1,500.00  |
| ID Type                         | Driver's license  |
| Driver's License Number         | ABC123ABC123ABC   |
| Buyer ID Upload                 | buyer_license_id.png  |
| Buyer Attestation               | Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. |
| Buyer E-signature               | Carrie Go   |

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### 30D New Vehicle Time-of-sale Report

General Info | Vehicle Info | Transfer Election | Advance Payment | Review & Submit | **Report Submission**

**Success!**  
We have accepted your 30D Time of Sale Report. You must share a copy of the report with the buyer as a receipt.  
[Return to Dealer/Seller home](#)

#### Report Submission

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Transaction ID: CVTOSTXID0000018355A

#### Purchase Information

|                                      |  |
|--------------------------------------|--|
| Dealer or Seller Name                | Dealer ABC 123                         |
| Employer ID Number (EIN)             | **-**1234                              |
| Address                              | 123 Example Street, New York, NY 10001 |
| Date Seller Report Provided to Buyer | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

#### Buyer Information

|                               |                              |
|-------------------------------|------------------------------|
| Taxpayer ID Number (TIN) Type | Social Security Number (SSN) |
| Buyer TIN                     | **-**-1234                   |
| Buyer First Name              | John                         |
| Buyer Last Name               | Doe                          |

#### Vehicle Information

|                        |             |
|------------------------|-------------|
| Date of Sale           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$45,340.00 |

#### Transfer Election

|                          |  |
|--------------------------|--|
| Credit Amount            | \$7,500.00   |
| Credit Transfer Election | Yes, transfer credit to dealer/seller  |
| 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. |

#### Advance Payment Request Information

|                                 |   |
|---------------------------------|---|
| Dealer Registration ID          | *****   |
| Credit Amount Provided to Buyer | \$7,500.00  |
| ID Type                         | Driver's license  |
| Driver's License Number         | ABC123ABC123ABC   |
| Buyer ID Upload                 | buyer_license_id.png  |
| Buyer Attestation               | Under penalties of perjury, I declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. |
| Buyer E-signature               | Carrie Go   |

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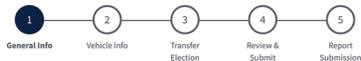
Dealer/Seller

**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    | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN) | **-***1234                               |
| Address                  | 123 Faster Horse Ave, New York, NY 10001 |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*

17 characters without spaces or dashes

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Buyer TIN \*

9 digits without spaces or dashes

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## 30D New Vehicle Time-of-sale Report



### Vehicle Information

(\*) Indicates a required field

**Date of Sale \***

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

**Date Placed in Service \* ⓘ**

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

**Model Year \***

Enter in YYYY format between 2000-2034

2024

**Battery Capacity \***

Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

1,233.6 kWh

**Sales Price \***

Enter an amount in range \$0 - \$999,999.99

\$32,123.00

NEXT

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## 30D New Vehicle Time-of-sale Report



### 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

**i** 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. \*

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## 30D New Vehicle Time-of-sale Report



### Review and Submit

Review and submit your 30D new vehicle time of sale 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 | 01/20/2024                             |
| VIN                                  | 2CDE1238142109381                      |

#### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$65,340.00 |

#### Transfer Election

|                        |  |
|------------------------|--|
| Credit Amount          | \$7,500.00   |
| 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. |

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## 30D New Vehicle Time-of-sale Report



### Success!

We have accepted your 30D Time of Sale Report. You must share a copy of the report with the buyer as a receipt.

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### Report Submission

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#### Purchase Information

|                                      |  |
|--------------------------------------|--|
| Dealer or Seller Name                | Dealer ABC 123                         |
| Employer ID Number (EIN)             | **-***1234                             |
| Address                              | 123 Example Street, New York, NY 10001 |
| Date Seller Report Provided to Buyer | 01/20/2024                             |
| VIN                                  | XCDE123B142109381                      |

#### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$65,340.00 |

#### Transfer Election

|                        |  |
|------------------------|--|
| Credit Amount          | \$7,500.00   |
| 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

**Used Vehicle 25E**

**Time-of-sale Report**



## 25E 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-***1234                               |
| Address                      | 123 Faster Horse Ave, New York, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Buyer TIN \*  
9 digits without spaces or dashes

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Clean Energy / Dealers and Sellers / 25E Used Vehicle Time-of-sale Report

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

1 General Info 2 Vehicle Info 3 Transfer Election 4 Review & Submit 5 Report Submission

### 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-***1234                               |
| Address                      | 123 Faster Horse Ave, New York, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

- Adoption Taxpayer Identification Number (ATIN)
- Employer ID Number (EIN)
- Individual Taxpayer ID Number (ITIN)
- Social Security Number (SSN)

Buyer TIN \*  
9 digits without spaces or dashes

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Select the applicable taxpayer identification number.





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## 25E 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-***1234                               |
| Address                      | 123 Faster Horse Ave, New York, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*

17 characters without spaces or dashes

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Buyer TIN \*

9 digits without spaces or dashes

Buyer First Name \*

Buyer Last Name \*

NEXT

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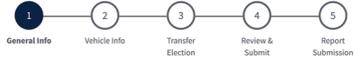




Clean Energy

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## 25E 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-**-1234                               |
| Address                      | 123 Foster Horse Ave, New York, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

ABC123ABC123ABCDE

#### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Social Security Number (SSN)

Buyer TIN \*

9 digits without spaces or dashes

123121234

Buyer First Name \*

Bethany

Buyer Last Name \*

Gomez

NEXT

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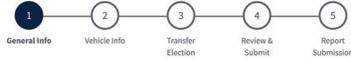




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## 25E Used Vehicle Time-of-sale Report



### 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-**-1234                               |
| Address                      | 123 Foster Horse Ave, New York, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*  
17 characters without spaces or dashes

#### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Buyer TIN \*  
9 digits without spaces or dashes (for example: 123456789)

Buyer Entity Name \* ⓘ

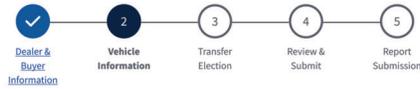
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## 25E Used Vehicle Time-of-sale Report



### 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 2000-2034

**Battery Capacity \***

Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

**Sales Price \***

Enter an amount in range \$0 - \$999,999.99

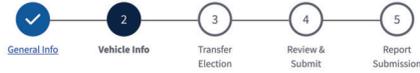
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## 25E Used Vehicle Time-of-sale Report



### Vehicle Information

(\*) Indicates a required field

**Date of Sale \***

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

**Date Placed in Service \***

MM/DD/YYYY

Enter today's date or a date within the last 3 days

05/11/2024

**Model Year \***

Enter in YYYY format between 2000-2034

2024

**Battery Capacity \***

Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

1,233.6 kWh

**Sales Price \***

Enter an amount in range \$0 - \$999,999.99

\$32,123.00

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## 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

**i** 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 this calendar year
- The sale price of the vehicle does not exceed \$25,000
- 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. \*

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## 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 \$25,000
- 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. \*

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## 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

**i** 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 this calendar year
- The sale price of the vehicle does not exceed \$25,000
- 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. \*

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

1 2 3 4 5 6  
 General Info | Vehicle Info | Transfer Election | **Advance Payment** | Review & Submit | Report Submission

### Advance Payment Request Information

[\*] Indicates a required field

**Credit Transfer Details**

|                                 |              |
|---------------------------------|--------------|
| Dealer Registration ID          | 123456789012 |
| Credit Amount Provided to Buyer | \$4,000      |
| Buyer TIN                       | XX-0001234   |

**Buyer ID Details**

ID Type \*

Driver's License

Driver's License Number \*

No spaces or dashes.

**Buyer ID Upload \***

**Instructions**

- Maximum number of files: 10
- Accepted file types: .pdf, .png, .jpg
- Maximum file size: 10MB per file
- Driver's license: upload photos of the front and back of license
- Passport: upload the pages with your photo and signature. Make sure all information is legible

Drag and drop files here, or

[SELECT FILES TO UPLOAD](#)

**Buyer Terms of Agreement**

Please read and agree to the following terms and guidelines

- My modified adjusted gross income either this year or last year is not expected to exceed (or does not exceed, if known): \$100,000 (for joint returns or surviving spouses), \$112,500 (for head of household), or \$75,000 (for all other filers)
- I am an individual and am purchasing the car for use and not for resale
- I am not a dependent of another taxpayer
- I have not claimed a previously-owned clean vehicle tax credit in the last three years
- I am voluntarily electing to transfer the section 25E credit to the dealer specified in such election and completing this Time of Sale report
- I am making this election prior to placing the vehicle in service
- I will properly file a tax return for the tax year the vehicle is placed in service, report my transfer election, and reconcile the transferred credit
- In the event I exceed the applicable modified adjusted gross income limitations, I will repay the amount received as an addition to tax for the tax year the vehicle was placed in service.

**Buyer Attestation & Signature**

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 \*

First and last name

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

1 General Info
2 Vehicle Info
3 Transfer Election
4 Advance Payment
5 Review & Submit
6 Report Submission

### Advance Payment Request Information

(\*) indicates a required field

**Credit Transfer Details**

|                                 |              |
|---------------------------------|--------------|
| Dealer Registration ID          | 123456789012 |
| Credit Amount Provided to Buyer | \$4,000      |
| Buyer TIN                       | XX-0001234   |

**Buyer ID Details**

ID Type \*

Driver's license

Driver's License Number \*

No spaces or dashes

A1234567890123

**Buyer ID Upload \***

**Instructions**

- Maximum number of files: 10
- Accepted file types: .pdf, .png, .jpg
- Maximum file size: 20MB per file
- Driver's license: upload photos of the front and back of license
- Passport: upload the pages with your photo and signature. Make sure all information is legible

You added buyer\_license\_id.png

Drag and drop files here, or

[SELECT FILES TO UPLOAD](#)

**1 Document Added**

|                      |                        |
|----------------------|------------------------|
| buyer_license_id.png | <a href="#">Remove</a> |
| 2.9 MB               |                        |

**Buyer Terms of Agreement**

Please read and agree to the following terms and guidelines

- My modified adjusted gross income either this year or last year is not expected to exceed (or does not exceed, if known): \$150,000 (for joint returns or surviving spouses), \$112,500 (for head of households), or \$75,000 (for all other filers)
- I am an individual and am purchasing the car for use and not for resale
- I am not a dependent of another taxpayer
- I have not claimed a previously-owned clean vehicle tax credit in the last three years
- I am voluntarily electing to transfer the section 25E credit to the dealer specified in such election and completing this Time of Sale report
- I am making this election prior to placing the vehicle in service
- I will properly file a tax return for the tax year the vehicle is placed in service, report my transfer election, and reconcile the transferred credit
- In the event I received the applicable modified adjusted gross income limitations, I will repay the amount received as an addition to tax for the tax year the vehicle was placed in service.

**Buyer Attestation & Signature**

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 \*

First and last name

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



### Review and Submit

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

| 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

| 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

| 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 declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. |
| Buyer E-signature                   | Carrie Go   |

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

General Info | Vehicle Information | Transfer Election | Advance Payment | Review & Submit | **Report Submission**

**Success!**  
We have accepted your 25E Time of Sale Report. You must share a copy of the report with the buyer as a receipt.  
[Return to Dealer/Seller home](#)

### Report Submission

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Transaction ID: CVTOSTXID0000018355A

#### 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

#### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

#### 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 declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. |
| Buyer E-signature               | Carrie Go   |

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Dealer/Seller

**Used Vehicle 25E**

**Time-of-sale Report**

**No Transfer**



## 25E 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        | Mulberry Vehicle Sales                   |
| Employer ID Number (EIN)     | **-***1234                               |
| Address                      | 123 FASTER HORSE AVE, NEW YORK, NY 10001 |
| State/Territory of Licensure | New York                                 |
| Dealer License Number        | ABC123ABC123ABC123                       |

Date Seller Report Given to Buyer: 09/26/2024

Vehicle ID Number (VIN) \*

17 characters without spaces or dashes

ABC123ABC123ABCDE

### Buyer Information

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

Taxpayer ID Number (TIN) Type \*

Social Security Number (SSN)

Buyer TIN \*

9 digits without spaces or dashes

123121234

Buyer First Name \*

Bethany

Buyer Last Name \*

Gomez

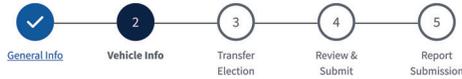
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## 25E Used Vehicle Time-of-sale Report



### 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 2000-2034

Battery Capacity \*

Enter kWh battery capacity in decimal format with 1 digit of accuracy to the right of the decimal (for example: 1234.5 kWh)

Sales Price \*

Enter an amount in range \$0 - \$999,999.99

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## 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

**i** This is the content in an info alert.

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 this calendar year
  - The sale price of the vehicle does not exceed \$25,000
  - 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. \*

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



### Review and Submit

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

#### 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

#### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

#### Transfer Election

|                          |  |
|--------------------------|--|
| Credit Amount            | \$4,000.00   |
| 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. |

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

**Ready to submit?**

You can void a report up to **48 hours** after submission. View this report on the Dealer and Sellers home under "Submitted Time-of-Sale Reports".

### Review and Submit

Review and submit your 25E used vehicle

#### 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

#### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

#### Transfer Election

|                          |                           |
|--------------------------|---------------------------|
| Credit Amount            | \$4,000.00                |
| 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.

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



### Success!

We have accepted your 25E Time of Sale Report. You must share a copy of the report with the buyer as a receipt.

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### 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

### Transfer Election

|                          |  |
|--------------------------|--|
| Credit Amount            | \$4,000.00   |
| 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. |



Dealer/Seller  
**Submitted  
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](#)



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](#)

| Last Modified Time         | Submission Time            | Buyer Name         | Report Type      | Credit Transfer | Payment Status | Download Report          | Report Status | Void Transaction | Reason for Void |
|----------------------------|----------------------------|--------------------|------------------|-----------------|----------------|--------------------------|---------------|------------------|-----------------|
| 09/22/2024<br>4:20 p.m. ET | 09/22/2024<br>4:20 p.m. ET | Betty Young        | 30D New Vehicle  | Yes             | Pending        | <a href="#">Download</a> | Approved      | Void             | N/A             |
| 09/22/2024<br>1:12 p.m. ET | 09/22/2024<br>1:12 p.m. ET | Bartholomew Thomas | 25E Used Vehicle | No              | N/A            | N/A                      | Pending       | Void             | N/A             |
| 06/22/2024<br>5:15 p.m. ET | 06/22/2024<br>5:15 p.m. ET | Bernadette Daniels | 30D New Vehicle  | Yes             | N/A            | <a href="#">Download</a> | Void          | N/A              | View            |
| 05/05/2024<br>1:15 p.m. ET | 05/05/2024<br>1:15 p.m. ET | Bobby O'Keefe      | 25E Used Vehicle | Yes             | Paid           | <a href="#">Download</a> | Approved      | N/A              | N/A             |

An official website of the United States government [Here's how you know](#)

**IRS** FIRST LAST NAME | DEALERSHIP | Profile | Help | Logout

Clean Energy

Clean Energy / Dealers and Sellers / Submitted 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 contact the buyer.
- If you have questions about a Report Status, please contact the buyer.

| Last Modified Time      | Submission Time         | Buyer              | Vehicle          | Lease | Financing | Download                 | Report Status | Void Transaction | Reason for Void      |
|-------------------------|-------------------------|--------------------|------------------|-------|-----------|--------------------------|---------------|------------------|----------------------|
| 09/22/2024 4:20 p.m. ET | 09/22/2024 4:20 p.m. ET | Betty              |                  |       |           |                          | Approved      | Void             | N/A                  |
| 09/22/2024 1:12 p.m. ET | 09/22/2024 1:12 p.m. ET | Bartholomew Thomas | 25E Used Vehicle | No    | N/A       | N/A                      | Pending       | Void             | N/A                  |
| 06/22/2024 5:15 p.m. ET | 06/22/2024 5:15 p.m. ET | Bernadette Daniels | 30D New Vehicle  | Yes   | N/A       | <a href="#">Download</a> | Void          | N/A              | <a href="#">View</a> |
| 05/05/2024 1:15 p.m. ET | 05/05/2024 1:15 p.m. ET | Bobby O'Keefe      | 25E Used Vehicle | Yes   | Paid      | <a href="#">Download</a> | Approved      | N/A              | N/A                  |

Click on view under the reason for void column and this box will appear.

**Reason for Void**

Feb 12, 2023

Transaction voided due to vehicle brake malfunction.

[CLOSE](#)



Clean Energy

[Clean Energy](#) / [Dealers and Sellers](#) / Submitted 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](#)

| Last Modified Time         | Submission Time            | Buyer Name         | Report Type      | Credit Transfer | Payment Status | Download Report          | Report Status | Void Transaction | Reason for Void      |
|----------------------------|----------------------------|--------------------|------------------|-----------------|----------------|--------------------------|---------------|------------------|----------------------|
| 09/22/2024<br>4:20 p.m. ET | 09/22/2024<br>4:20 p.m. ET | Betty Young        | 30D New Vehicle  | Yes             | Pending        | <a href="#">Download</a> | Approved      | Void             | N/A                  |
| 09/22/2024<br>1:12 p.m. ET | 09/22/2024<br>1:12 p.m. ET | Bartholomew Thomas | 25E Used Vehicle | No              | N/A            | N/A                      | Pending       | Void             | N/A                  |
| 06/22/2024<br>5:15 p.m. ET | 06/22/2024<br>5:15 p.m. ET | Bernadette Daniels | 30D New Vehicle  | Yes             | N/A            | <a href="#">Download</a> | Void          | N/A              | <a href="#">View</a> |
| 05/05/2024<br>1:15 p.m. ET | 05/05/2024<br>1:15 p.m. ET | Bobby O'Keefe      | 25E Used Vehicle | Yes             | Paid           | <a href="#">Download</a> | Approved      | N/A              | N/A                  |
| 03/17/2024<br>1:12 a.m. ET | 03/17/2024<br>1:12 a.m. ET | Carlie Tallio      | 30D New Vehicle  | Yes             | Paid           | <a href="#">Download</a> | Approved      | N/A              | N/A                  |
| 02/22/2024<br>5:15 p.m. ET | 02/22/2024<br>5:15 p.m. ET | Daniella Manuel    | 25E Used Vehicle | Yes             | N/A            | <a href="#">Download</a> | Cancelled     | N/A              | <a href="#">View</a> |
| 01/25/2024<br>1:15 a.m. ET | 01/25/2024<br>1:15 a.m. ET | Samantha Brown     | 30D New Vehicle  | No              | N/A            | <a href="#">Download</a> | Approved      | N/A              | N/A                  |
| 01/17/2024<br>1:12 a.m. ET | 01/17/2024<br>1:12 a.m. ET | Bobby O'Keefe      | 25E Used Vehicle | Yes             | N/A            | <a href="#">Download</a> | Approved      | N/A              | N/A                  |
| 01/10/2024<br>5:15 p.m. ET | 01/10/2024<br>5:15 p.m. ET | Bartholomew Thomas | 25E Used Vehicle | Yes             | Paid           | <a href="#">Download</a> | Approved      | N/A              | N/A                  |
| 01/09/2024<br>4:15 p.m. ET | 01/09/2024<br>4:15 p.m. ET | Bernadette Daniels | 25E Used Vehicle | No              | N/A            | <a href="#">Download</a> | Approved      | N/A              | N/A                  |

Page 1 of 5



# 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](#)





## Submitted Time-of-sale Reports

### Void Transaction

(\*) Indicates a required field

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

Once you submit, the buyer won't receive a tax credit for this vehicle. Please provide a reason and agree to the terms.

Reason for Void \*  
300 character limit

Buyer vehicle funding fell through.

Attestation

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

SUBMIT

[Cancel](#)

### Void Transaction?

**WARNING:** Once you submit, you'll void the time-of-sale transaction for the vehicle with VIN **2CDE123B142109381**. The buyer won't receive a tax credit for this vehicle. This action cannot be undone.

CANCEL SUBMIT





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## 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**

 **30D New Vehicle Time of Sale Report 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.clean.vehicles.dealer.info@irs.gov](mailto: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](https://irs.gov/clean-vehicle-tax-credits).

Transaction ID: CVTOSTXID0000018355A

**Purchase Information**

|                                      |  |
|--------------------------------------|--|
| Dealer or Seller Name                | Dealer ABC 123                         |
| Employer ID Number (EIN)             | **-***1234                             |
| Address                              | 123 Example Street, New York, NY 10001 |
| Date Seller Report Provided to Buyer | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

**Buyer Information**

|                               |                              |
|-------------------------------|------------------------------|
| Taxpayer ID Number (TIN) Type | Social Security Number (SSN) |
| Buyer TIN                     | ***-**-1234                  |
| Buyer First Name              | John                         |
| Buyer Last Name               | Doe                          |

**Vehicle Information**

|                        |             |
|------------------------|-------------|
| Date of Sale           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$65,340.00 |

**Transfer Election**

|                          |  |
|--------------------------|--|
| Credit Amount            | \$7,500.00   |
| Credit Transfer Election | Yes, transfer credit to dealer/seller  |
| 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. |

**Advance Payment Request Information**

|                                 |   |
|---------------------------------|---|
| Dealer Registration ID          | *****   |
| Credit Amount Provided to Buyer | \$7,500.00  |
| ID Type                         | Driver's license  |
| Driver's License Number         | ABC123ABC123ABC   |
| Buyer ID Upload                 | buyer_license_id.png  |
| Buyer Attestation               | Under penalties of perjury I 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               | Jane Deer   |

Dealer/Seller

**Submitted Time-of-sale Reports  
New Vehicle 30D No Transfer  
Elected PDF Receipt**



**30D New Vehicle Time of Sale Report 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.clean.vehicles.dealer.info@irs.gov](mailto: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](https://irs.gov/clean-vehicle-tax-credits).

**Purchase Information**

|   |  |
|---|--|
| <b>Dealer or Seller Name</b>                | Dealer ABC 123                         |
| <b>Employer ID Number (EIN)</b>             | **-*-1234                              |
| <b>Address</b>                              | 123 Example Street, New York, NY 10001 |
| <b>Date Seller Report Provided to Buyer</b> | 01/20/2024                             |
| <b>VIN</b>                                  | 2CDE123B142109381                      |

**Buyer Information**

|                                      |                              |
|--------------------------------------|------------------------------|
| <b>Taxpayer ID Number (TIN) Type</b> | Social Security Number (SSN) |
| <b>Buyer TIN</b>                     | ***-**-1234                  |
| <b>Buyer First Name</b>              | Bethany                      |
| <b>Buyer Last Name</b>               | Gomez                        |

**Vehicle Information**

|                               |             |
|-------------------------------|-------------|
| <b>Date of Sale</b>           | 01/20/2024  |
| <b>Date Placed in Service</b> | 01/20/2024  |
| <b>Model Year</b>             | 2024        |
| <b>Battery Capacity</b>       | 40 kWh      |
| <b>Sales Price</b>            | \$65,340.00 |

**Transfer Election**

|                               |  |
|-------------------------------|--|
| <b>Credit Amount</b>          | \$7,500.00   |
| <b>Election Decision</b>      | No, don't transfer credit  |
| <b>Original Use Agreement</b> | I attest, to my knowledge as the Dealer, the original use of this vehicle begins with the buyer.   |
| <b>Dealer Attestation</b>     | 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**

 **25E Used Vehicle Time of Sale Report 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.clean.vehicles.dealer.info@irs.gov](mailto: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](https://irs.gov/clean-vehicle-tax-credits).

Transaction ID: CVTOSTXID0000018355A

### 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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

### 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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

### 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**

 **25E Used Vehicle Time of Sale Report 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.clean.vehicles.dealer.info@irs.gov](mailto: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.**

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**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 | 01/20/2024                             |
| VIN                                  | ABC123ABC123ABC12                      |

**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           | 01/20/2024  |
| Date Placed in Service | 01/20/2024  |
| Model Year             | 2024        |
| Battery Capacity       | 40 kWh      |
| Sales Price            | \$24,340.00 |

**Transfer Election**

|                          |  |
|--------------------------|--|
| Credit Amount            | \$4,000.00   |
| 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. |

