



Clean Vehicle Credit Seller or Dealer Requirements

Sellers of new clean vehicles and dealers who sell used clean vehicles must meet reporting requirements for those vehicles to be eligible for a credit under IRC 30D and 25E.

Who Qualifies

Sellers of vehicles that are eligible for a new clean vehicle credit under IRC 30D must furnish a report to the buyer at the time of sale and then to IRS for those vehicles to be eligible for a credit under IRC 30D. This includes manufacturers who sell directly to customers.

Dealers who sell vehicles eligible for a used (previously owned) vehicle credit under IRC 25E must furnish a report to the buyer at the time of sale and then to IRS for those vehicles to be eligible for a credit under IRC 25E.

A dealer is a person licensed to sell motor vehicles in a state, the District of Columbia, the Commonwealth of Puerto Rico, any other territory or possession of the United States, an Indian tribal government, or any Alaska Native Corporation.

Electric vehicles (EVs) and fuel cell vehicles (FCVs) eligible for tax credits include:

- New vehicles eligible under [Internal Revenue Code \(IRC\) Section 30D](#)
- Previously owned vehicles eligible under [IRC 25E](#)

Report Required Information

You must report clean vehicle credit information to buyers at the time of sale and later to the IRS.

Report Information to Buyers

Provide the following information to buyers at the time of sale:

- Seller/Dealer name and taxpayer ID number
- Buyer's name and taxpayer ID number
- Maximum credit allowable under IRC 30D for new vehicles or IRC 25E for previously owned vehicles
- Vehicle identification number (VIN), unless the vehicle is not assigned one
- Battery capacity
- Date of sale
- Sale price
- For new vehicles, verification that the buyer is the original user



Each report must include a declaration of accuracy signed by a representative of your business with binding authority. The declaration must read: "Under penalties of perjury, I declare that I have examined this report submitted to the IRS pursuant to Revenue Procedure 2022-42 by [insert name of Seller], and to the best of my knowledge and belief I certify that this report is true, correct, and complete."

Find more details in Rev. Proc. 2022-42, "[Submission of Information to IRS by Qualified Manufacturers of Clean Vehicles, Previously-Owned Clean Vehicles, and Commercial Clean Vehicles; Submission of Information to IRS by Sellers of Clean Vehicles and Previously-Owned Clean Vehicles.](#)"

Report Information to the IRS

Submit the same information to the IRS by January 15 of the year following the purchase. The first reports are due to the IRS by January 15, 2024. Check back for further guidance on how to submit these reports.

Transfer of Credit Rules Apply to Vehicles Placed in Service in 2024

Beginning in 2024, buyers will be able to transfer clean vehicle credits to dealers at the time of sale, and use the credit amount as a down payment at time of sale. To participate, dealers will need to register with the IRS in the future. Look for details on transfer of credit rules later in 2023.