

**Mandatory Report for Sale/Lease of
New & Used Electric Vehicles Eligible for Federal Tax Credits
to Be Delivered to Both the Buyer and the Internal Revenue Service (IRS)
Pursuant to the Internal Revenue Code (IRC), Sections 30D and 25E**

This form is being provided to Maine auto dealers as a template for providing a report that is required, by the IRS, for sales of new and used electric vehicles eligible for federal tax credits. This form lists the specific information that dealers are required to provide in the report and provides blank fields for the dealership to fill in.

The completed form, or “report,” must be provided by the dealership to **both** the **buyer** of a new or used clean vehicle **and** to the **IRS**.

1. The buyer will need a copy of this report at the time of sale in order to claim a Clean Vehicle Credit under Title 26 (Internal Revenue Code).¹
2. Dealers are also required to send this information to the IRS by January 15 of the year following the purchase.

Complete reporting details can be found at: www.irs.gov/credits-deductions/clean-vehicle-credit-seller-or-dealer-requirements

List of eligible models for the federal tax credits, with credit amounts and MSRP limits: <https://fueleconomy.gov/feg/tax2023.shtml> and <https://fueleconomy.gov/feg/taxused.shtml>

To be filled in by dealership at the time of sale:

1. Dealer name			
2. Dealer’s taxpayer ID			
3. Buyer’s name			
4. Buyer’s taxpayer ID			
5. VIN			
6. Maximum credit allowable under IRC 30D or 25E	\$	8. Date of sale	
7. Battery capacity	(kWh)	9. Sale price	\$

10. For new vehicles ONLY: Verification that the buyer is the original user
(Buyer’s Name:) _____ is the original user of this vehicle.

11. Under penalties of perjury, I declare that I have examined this report submitted to the IRS pursuant to Revenue Procedure 2022-42 by (name of dealer representative) _____, and to the best of my knowledge and belief I certify that this report is true, correct, and complete.

Dealership Representative (Signature): _____

Dealership Representative (Print Name): _____

¹ Internal Revenue Code, Subtitle A-Income Taxes, CHAPTER 1-NORMAL TAXES AND SURTAXES, Subchapter A-Determination of Tax Liability, PART IV-CREDITS AGAINST TAX, Subpart A-Nonrefundable Personal Credits and Subpart B-Other Credits. **As of September 26, 2023**