



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

For a buyer to receive a tax credit, you must report clean vehicle credit information to them at the time of sale and later to the IRS.

Report Information to the IRS

You must submit required information about a qualifying clean vehicle sale to the IRS by January 15 of the year following the purchase. The first reports are due to the IRS by January 15, 2024.

Your first step in reporting is to register your business for clean vehicle credits. Later you'll be able to submit time-of-sale reports directly to the IRS using the same tool.

Register your business for clean vehicle credits

Report Information to Buyers

You must 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](#) [PDF](#)."

Related

- [Clean Vehicle Credit Qualified Manufacturer Requirements](#)
- [Credits for New Clean Vehicles Purchased in 2023 or After](#)
- [Credits for New Electric Vehicles Purchased in 2022 or Before](#)
- [Used Clean Vehicle Credit](#)
- [Commercial Clean Vehicle Credit](#)
- [Credits and Deductions Under the Inflation Reduction Act of 2022](#)
- [Frequently Asked Questions About the New, Previously Owned and Qualified Commercial Clean Vehicles Credit](#)
- [Publication 5862, Energy Credits Online: Register for Energy Credits Online](#) [PDF](#)
- [Publication 5867, Clean Vehicle Dealer and Seller Energy Credits Online Registration User Guide](#) [PDF](#)
- [Publication 5863, A Step-By-Step Guide for New and Used Clean Vehicle Dealers and Sellers for the Energy Credits Online](#) [PDF](#)
- [Publication 5864, New and Previously Owned Clean Vehicle Credit Time of Sale Reporting with Energy Credits Online](#) [PDF](#)
- [Publication 5865, Clean Vehicle Credit Transfer](#) [PDF](#)
- [Publication 5866, New Clean Vehicle Tax Credit Checklist](#) [PDF](#)
- [Publication 5866-A, Used Vehicle Tax Credit Checklist](#) [PDF](#)
- [Dealer Registration Frequently Asked Questions](#)
- [Video: How to Dealers and Sellers Register for Energy Credits Online](#) [↗](#)

Laws

- [IRC 30D](#) 
- [IRC 25E](#) 
- [IRC 45W](#) 
- [Rev. Proc. 2023-33](#) 
- [Rev. Proc. 2022-42](#) 

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