



Seller's Report for Section 30D Clean Vehicle Credit

The Clean Vehicle Credit is a federal income tax credit for the purchase of new plug-in electric vehicles. Beginning January 1, 2023, the IRS requires Sellers (dealerships) to provide this report to the purchaser of any qualified clean vehicle, not later than the date when the vehicle is purchased. A report is not required for customers that lease an eligible clean vehicle, as they are not entitled to claim the credit. Pursuant to IRS Revenue Procedure 2022-42, this report provides the following information:

Taxpayer (purchaser) name _____
Taxpayer (purchaser) tax ID (e.g., SSN) _____
Seller (dealership) name _____
Seller (dealership) tax ID _____
Vehicle Identification Number (VIN) _____
Vehicle battery capacity (kWh) _____
Date of sale _____
Vehicle sales price _____
Maximum Clean Vehicle Credit allowable for this vehicle ¹ _____
Original use of this vehicle commences with the customer.

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.

Signature of person authorized to bind the Seller _____

Purchaser: If your modified adjusted gross income exceeds certain limits, you will be ineligible to claim the Clean Vehicle Credit. The applicable income threshold amounts are as follows: \$300,000 for joint return filers or surviving spouses, \$225,000 for head of household filers, and \$150,000 for all others, including single filing taxpayers. Vehicle eligibility is determined on the date you take delivery. Vehicles acquired for resale are not eligible for the Clean Vehicle Credit. Please consult with your own tax or legal professional to determine whether you are eligible to claim the credit. The federal tax credit is a potential future tax savings. The amount of your tax savings will depend on your individual tax circumstances. This information does not constitute tax or legal advice.

¹ The following table has been prepared to assist with your determination of the maximum allowable credit:

	If MSRP does not exceed:	Then maximum credit allowable is:		
		2021 MY	2022 MY	2023 MY
Mustang Mach-E	\$55,000	\$7,500	\$7,500	\$7,500
F-150 Lightning	\$80,000	\$7,500	\$7,500	\$7,500
E-Transit	\$80,000	\$7,500	\$7,500	\$7,500
Aviator Grand Touring	\$80,000	\$6,534	\$6,534	\$6,534
Corsair Grand Touring	\$55,000	\$6,843	\$6,843	\$6,885
Escape Plug-in Hybrid	\$55,000	\$6,843	\$6,843	\$6,885

This table summarizes information about eligible vehicles and applicable MSRPs obtained from <https://www.irs.gov/credits-deductions/manufacturers-and-models-for-new-qualified-clean-vehicles-purchased-in-2023-or-after> as of January 1, 2023. If the MSRP exceeds the MSRP limit, the vehicle is not eligible for the credit and the maximum allowable credit is \$0. For purposes of the Clean Vehicle Credit, MSRP does not include destination charges or optional items added by the dealer, or taxes and fees. This information does not constitute tax or legal advice.