

 **IRS 30D New Vehicle Time of Sale Report Receipt****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 [www.irs.gov/clean-vehicle-tax-credits](http://www.irs.gov/clean-vehicle-tax-credits).

Below is a sample time of sale report for a NEW clean vehicle.

Buyers should be given this report at the time of sale.

All information below is fictionalized.

**Purchase Information****Dealer or Seller Name** TestBiz 231207 Sample dealer**Employer ID Number (EIN)** \*\*-\*\*\*XXXX**Address** 123 Sample Street, City, State, XXXXX**Date Seller Report Provided to Buyer** 2024-03-12**VIN** 1GYKPMRK1PZ000881

Make sure the VIN listed here matches the VIN of the new vehicle.

**Buyer Information**

Verify your personal information is correct.

**Taxpayer ID Number (TIN) Type** SSN**Buyer Tin** \*\*\*\*-\*\*-XXXX**Buyer First Name** ANNIELOL**Buyer Last Name** AUTHSON**Vehicle Information****Date of Sale** 2024-03-12**Date Placed in Service** 2024-03-12**Model Year** 2023**Battery Capacity** 55.0**Sales Price** 55000.0**Transfer Election****Credit Amount** 7500.0**Credit Transfer Election** NN indicated buyer did not transfer the credit at the time of sale.  
Y will indicate the credit was transferred at the time of sale.**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 statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.