

 **IRS 25E Used 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 USED 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, ST, XXXXX
State/Territory of License	CA
Dealer License Number	1232353657414
Date Seller Report Provided to Buyer	2024-04-25
VIN	1N4AZ1BV5MC551026

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

**Buyer Information**

Taxpayer ID Number (TIN) Type	SSN
Buyer Tin	***_**-XXXX
Buyer First Name	testok2
Buyer Last Name	AUTHSON

Verify your personal information is correct.

**Vehicle Information**

Date of Sale	2024-04-25
Date Placed in Service	2024-04-25
Model Year	2022
Battery Capacity	55.0
Sales Price	22000.0

**Transfer Election**

Credit Amount	4000.0
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Credit Transfer Election	N
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N indicated buyer did not transfer the credit at the time of sale.  
Y will indicate the credit was transferred at the time of sale.

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.
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