

## 2023 IRC Section 25E Previously Owned Clean Vehicle Tax Credit Report

Seller should provide a completed report to Taxpayer-Purchaser at time of sale, retain a copy with the sales paperwork, and retain a separate copy in a Clean Vehicle Tax Credit file for submission to the IRS by Jan. 15, 2024.

Date of Sale: \_\_\_\_\_

Vehicle Sales Price: \_\_\_\_\_ (cannot exceed \$25,000).

Vehicle VIN: \_\_\_\_\_

Vehicle Battery Capacity: \_\_\_\_\_ kWh or Fuel Cell Electric Vehicle \_\_\_\_ Yes

Vehicle's Original Use *Did Not* Commence with the Taxpayer-Purchaser: \_\_\_\_ Yes

Vehicle's Maximum Previously Owned Clean Vehicle Tax Credit: \_\_\_\_\_

### Seller Declaration

*Under penalties of perjury, I declare that I have examined this report, to be 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.*

Authorized Dealership Employee Signature: \_\_\_\_\_

Authorized Dealership Employee Name: \_\_\_\_\_

Dealership Name: \_\_\_\_\_

Dealership Tax I.D.: \_\_\_\_\_

### Taxpayer-Purchaser Attestation

*Taxpayer-Purchaser acknowledges receipt of this previously owned clean vehicle tax credit report, acknowledges that Seller is not providing tax advice, certifies that the vehicle is being acquired for use in the U.S. and not for resale, and certifies that all information provided by him/her is true, correct, and complete.*

Taxpayer-Purchaser Signature: \_\_\_\_\_

Taxpayer-Purchaser Name: \_\_\_\_\_

Taxpayer-Purchaser Tax I.D.: \_\_\_\_\_

This report is necessary for Taxpayer-Purchaser to claim a federal IRC Section 25E Previously Owned Clean Vehicle tax credit. To claim a credit, Taxpayer-Purchasers must meet several qualifications. For information on these qualifications, please see: [www.irs.gov/credits-deductions/used-clean-vehicle-credit](https://www.irs.gov/credits-deductions/used-clean-vehicle-credit). Taxpayer-Purchasers should consider consulting a CPA or tax attorney before claiming a credit.