

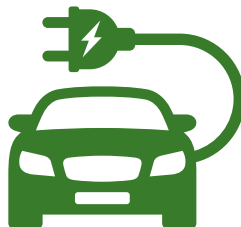


Buyers purchasing a new or used clean vehicle must walk away from dealership with an IRS Energy Credits Online accepted Clean Vehicle (CV) Time-of-Sale report.

The report will contain the following information:

- Seller/dealer name, address, and shortened taxpayer ID number (last four digits)
- Buyer's name, taxpayer ID type, and shortened taxpayer ID number (last four digits)
- Vehicle identification number
- Model year

- Date of sale
- Sale price



- Maximum credit allowable
- Seller/dealer certification of information contained in the report
- Buyer certification and signature if credit transferred to seller/dealer
- New vehicles, verification the buyer is the original user

The buyer that can claim the clean vehicle tax credit must use their legal name listed with the Social Security Administration.

Buyers will need the information on the accepted CV Time-of-Sale report when filing their tax return to show the vehicle's eligibility.

Buyers can also transfer their CV credit, up to \$7500 for new or up to \$4000 for used vehicles, to the dealer as an upfront down payment.

Visit www.irs.gov/cleanvehicles or scan the QR code to get more information on new or used CV credits. Additional details are in:

- **Publication 5899 Clean Vehicle Credit Transfer: Information you need to provide to the registered dealer**
- **Publication 5900 Important Information for Consumers Transferring Clean Vehicle Tax Credits**

