

Part III – Administrative, Procedural, and Miscellaneous

Submission of Information to IRS by Qualified Manufacturers of Clean Vehicles, Previously-Owned Clean Vehicles, and Commercial Clean Vehicles; Submission of Information to IRS by Sellers of Clean Vehicles and Previously-Owned Clean Vehicles

Rev. Proc. 2022-42

SECTION 1. PURPOSE

This revenue procedure sets forth the procedures under § 30D(d)(3) of the Internal Revenue Code (Code) for qualified manufacturers to enter into a written agreement with the Secretary of the Treasury or her delegate (Secretary) under which such manufacturer agrees to make periodic written reports to the Secretary providing vehicle identification numbers and such other information related to each vehicle manufactured by such manufacturer that is eligible for a clean vehicle credit as the Secretary may require. Vehicles eligible for the clean vehicle credit under § 30D of the Code (§ 30D credit), the credit for qualified commercial clean vehicles under § 45W of the Code (§ 45W credit), and vehicles eligible for the credit for previously-owned clean vehicles under § 25E of the Code (§ 25E credit), respectively, generally must be manufactured

by a qualified manufacturer as described in § 30D(d)(1)(C) and (d)(3).¹ See §§ 45W(c)(1) and 25E(c)(1)(D)(i). This revenue procedure also provides the procedures for persons selling vehicles to report the information required to be reported to the Internal Revenue Service (IRS) in order for a vehicle to be eligible for the clean vehicle credit under § 30D or § 25E.

SECTION 2. BACKGROUND

.01 Section 30D, Clean Vehicle Credit

(1) Section 30D was originally enacted by § 205(a) of the Energy Improvement and Extension Act of 2008, Division B of Public Law 110-343, 122 Stat. 3765, 3835 (October 3, 2008), to provide a credit for purchasing and placing in service new qualified plug-in electric drive motor vehicles. Section 30D has been amended several times since its enactment, most recently by § 13401 of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA). In general, the amendments made by § 13401 of the IRA to § 30D apply to vehicles placed in service after December 31, 2022, except as provided in § 13401(k)(2) through (5) of the IRA.

(2) As amended by § 13401(b) of the IRA, § 30D(d)(1)(G) requires, as of August

¹ Section 30D(d)(6) defines a new clean vehicle to include any new qualified fuel cell motor vehicle (as defined in § 30B(b)(3)) that meets the requirements of § 30D(1)(G) and (H). Section 25E(c) defines a previously-owned clean vehicle to include, in part, a motor vehicle that either (1) meets the requirements of § 30D(d)(1)(C) (regarding qualified manufacturer), or (2) satisfies the requirements of § 30B(b)(3)(A) and (B) (regarding fuel cell motor vehicles) and has a gross vehicle weight rating of less than 14,000 pounds. Therefore, if a new clean vehicle is a new qualified fuel cell motor vehicle described in § 30D(d)(6), it does not need to be made by a qualified manufacturer, as otherwise required under § 30D(d)(1)(C). Similarly, if a previously-owned clean vehicle is a fuel cell motor vehicle described in § 25E(c)(1)(D)(ii), it does not need to be made by a qualified manufacturer, as otherwise required under § 25E(c)(1)(D)(i). However, any qualified manufacturer that makes fuel cell vehicles must report on such vehicles as described in sections 4.02 and 6 of this revenue procedure. In addition, any manufacturer of fuel cell vehicles that is not subject to the requirement to be a qualified manufacturer is encouraged to become a qualified manufacturer for purposes of providing the IRS with information to facilitate tax administration.

17, 2022, any vehicle eligible for the § 30D credit to undergo final assembly in North America. Section 30D(d)(5) defines “final assembly” as the process by which a manufacturer produces a new clean vehicle at, or through the use of, a plant, factory, or other place from which the vehicle is delivered to a dealer or importer with all component parts necessary for the mechanical operation of the vehicle included with the vehicle, whether or not the component parts are permanently installed in or on the vehicle.

(3) As amended by § 13401(c)(1) of the IRA, § 30D(d)(1) defines a “new clean vehicle” as a motor vehicle that satisfies the following eight requirements set forth in § 30D(d)(1)(A) through (H):

- (a) The original use of the motor vehicle must commence with the taxpayer.
- (b) The motor vehicle must be acquired for use or lease by the taxpayer and not for resale.
- (c) The motor vehicle must be made by a qualified manufacturer.
- (d) The motor vehicle must be treated as a motor vehicle for purposes of title II of the Clean Air Act.
- (e) The motor vehicle must have a gross vehicle weight rating of less than 14,000 pounds.
- (f) The motor vehicle must be propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 7 kilowatt hours and is capable of being recharged from an external source of electricity.
- (g) The final assembly of the motor vehicle must occur within North America.
- (h) The person who sells any vehicle to the taxpayer must furnish a report to the

taxpayer and to the Secretary, at such time and in such manner as the Secretary provides, containing the following items:

- (i) The name and taxpayer identification number of the taxpayer;
- (ii) The vehicle identification number of the vehicle, unless, in accordance with any applicable rules promulgated by the Secretary of Transportation, the vehicle is not assigned such a number;
- (iii) The battery capacity of the vehicle;
- (iv) Verification that original use of the vehicle commences with the taxpayer;
- (v) The maximum credit under § 30D allowable to a taxpayer with respect to the vehicle (the amount reported is without regard to the § 30D(f)(10) or § 25E(b) limitations based on modified adjusted gross income; and
- (vi) In the case of a taxpayer who makes an election to transfer the credit to an eligible entity under § 30D(g)(1),² any amount described in § 30D(g)(2)(C) that has been provided to such taxpayer.

(4) As amended by § 13401(c)(1) of the IRA, §§ 30D(d)(1)(C) and 30D(d)(3) replace the term “manufacturer” with “qualified manufacturer” applicable to vehicles placed in service after December 31, 2022.³ Section 30D(d)(3) defines a “qualified manufacturer” as any manufacturer (within the meaning of the regulations prescribed by the Administrator of the Environmental Protection Agency for purposes of the administration of title II of the Clean Air Act (as defined in 42 U.S.C. §§ 7521, *et seq*) that enters into a written agreement with the Secretary under which such manufacturer

² Amendments to § 30D to allow an election to transfer the credit to an eligible entity are effective for vehicles placed in service after December 31, 2023.

³ See also § 25E(c)(1)(D)(i) of the Code.

agrees to make periodic written reports to the Secretary (at such times and in such manner as the Secretary may provide) providing vehicle identification numbers and such other information related to each vehicle manufactured by such manufacturer as the Secretary may require. Section 30D(d)(6) provides that “new clean vehicle” includes any new qualified fuel cell motor vehicle (as defined in § 30B(b)(3)) that meets the requirements under § 30D(d)(1)(G) and (H).

(5) Section 30D(e)(1)(A) provides that the critical minerals requirement with respect to the battery from which the electric motor of a vehicle draws electricity is satisfied if the percentage of the value of the applicable critical minerals (as defined in § 45X(c)(6) of the Code) contained in such battery that were (i) extracted or processed in the United States, or in any country with which the United States has a free trade agreement in effect, or (ii) recycled in North America, is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary). The applicable percentage for the critical minerals requirement is set forth in § 30D(e)(1)(B)(i) through (v) and varies based on when the vehicle is placed in service. In the case of a vehicle placed in service after the date proposed guidance is issued and before January 1, 2024, the applicable percentage is 40 percent. In the case of a vehicle placed in service during calendar year 2024, 2025, and 2026, the applicable percentage is 50 percent, 60 percent, and 70 percent, respectively. In the case of a vehicle placed in service after December 31, 2026, the applicable percentage is 80 percent.

(6) Section 30D(e)(2)(A) provides that the battery components requirement with respect to the battery from which the electric motor of a vehicle draws electricity is

satisfied if the percentage of the value of the components contained in such battery that were manufactured or assembled in North America is equal to or greater than the applicable percentage (as certified by the qualified manufacturer, in such form or manner as prescribed by the Secretary). The applicable percentage for the battery components requirement is set forth in § 30D(e)(2)(B)(i) through (vi) and varies based on when the vehicle is placed in service. In the case of a vehicle placed in service after the date proposed guidance is issued and before January 1, 2024, the applicable percentage is 50 percent. In the case of a vehicle placed in service during calendar year 2024 or 2025, the applicable percentage is 60 percent. In the case of a vehicle placed in service during calendar year 2026, 2027, and 2028, the applicable percentage is 70 percent, 80 percent, and 90 percent, respectively. In the case of a vehicle placed in service after December 31, 2028, the applicable percentage is 100 percent.

(7) Section 13401(k)(3) of the IRA provides that the critical minerals and the battery components requirements apply to vehicles placed in service after the date on which proposed guidance with respect to the critical minerals and the battery components requirements is issued by the Secretary. Such guidance is described in § 30D(e)(3)(B).⁴

(8) Section 30D(f)(11)(A) provides that no credit is allowed for a vehicle with a manufacturer's suggested retail price in excess of the applicable limitation. Section 30D(f)(11)(B) provides that the applicable limitation for each vehicle classification is as follows: in the case of a van, a sport utility vehicle, or a pickup truck, \$80,000; and in the case of any other vehicle, \$55,000.

⁴ Section 8 of this revenue procedure confirms that the issuance of this revenue procedure is not the issuance of the proposed guidance described in § 30D(e)(3)(B).

.02 Section 25E, Previously-Owned Clean Vehicles Credit

(1) Section 13402 of the IRA added § 25E to the Code, which is generally effective for vehicles acquired after December 31, 2022, and before January 1, 2033 (except the election to transfer of the credit to an eligible entity is effective for vehicles acquired after December 31, 2023). Section 25E(a) provides that in the case of a qualified buyer who during a taxable year places in service a previously-owned clean vehicle, an income tax credit is allowed for the taxable year equal to the lesser of (1) \$4,000, or (2) the amount equal to 30 percent of the sale price with respect to such vehicle (that is, the § 25E credit).

(2) Section 25E(c) defines certain terms for purposes of the § 25E credit. Section 25E(c)(1) defines “previously-owned clean vehicle” as, with respect to a taxpayer, a motor vehicle that satisfies the following four requirements set forth in § 25E(c)(1)(A) through (D):

(a) The model year of the motor vehicle is at least 2 years earlier than the calendar year in which the taxpayer acquires such vehicle.

(b) The original use of the motor vehicle commences with a person other than the taxpayer.

(c) The motor vehicle is acquired by the taxpayer in a qualified sale.

(d) The motor vehicle:

(i) meets the requirements of § 30D(d)(1)(C), (D), (E), (F), and (H) (except for § 30D(d)(1)(H)(iv)), or

(ii) is a motor vehicle that:

(A) satisfies the requirements under § 30B(b)(3)(A) and (B), and

(B) has a gross vehicle weight rating of less than 14,000 pounds.

(3) Section 25E(c)(2) defines a “qualified sale” as a sale of a motor vehicle (A) by a dealer (as defined in § 30D(g)(8)), (B) for a sale price that does not exceed \$25,000, and (C) that is the first transfer since August 16, 2022, to a qualified buyer other than the person with whom the original use of such vehicle commenced.

(4) Section 25E(c)(3) defines “qualified buyer” as, with respect to a sale of a motor vehicle, a taxpayer (A) who is an individual, (B) who purchases such vehicle for use and not for resale, (C) with respect to whom no deduction is allowable with respect to another taxpayer under § 151 of the Code, and (D) who has not been allowed a § 25E credit for any sale during the 3-year period ending on the date of the sale of such vehicle.

(5) Section 25E(c)(4) defines “motor vehicle” and “capacity” to have the meaning given such terms in § 30D(d)(2) and (4), respectively.

03. Section 45W, Credit for Qualified Commercial Clean Vehicles

(1) Section 13403(a) of the IRA added new § 45W to the Code, which is effective for vehicles acquired after December 31, 2022, and before January 1, 2033. A taxpayer can claim a § 45W credit for purchasing and placing in service a qualified commercial clean vehicle, as defined in § 45W(c), during the taxable year. The amount of the § 45W credit is the lesser of (1) 15 percent of the taxpayer’s basis in the vehicle (30 percent in the case of a vehicle not powered by a gasoline or diesel internal combustion engine), or (2) the incremental cost of the vehicle. Under § 45W(b)(4), the credit is limited to \$7,500 in the case of a vehicle that has a gross vehicle weight rating of less than 14,000 pounds, and \$40,000 for all other vehicles.

(2) Under § 45W(c), a “qualified commercial clean vehicle” is defined as any vehicle that is of a character subject to the allowance for depreciation that:

(a) meets the requirement under § 30D(d)(1)(C) of being made by a qualified manufacturer and is acquired for use or lease by the taxpayer and not for resale,

(b) either:

(i) meets the requirement under § 30D(d)(1)(D) of being treated as a motor vehicle for purposes of title II of the Clean Air Act and is manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails), or

(ii) is mobile machinery, as defined in § 4053(8) (including vehicles that are not designed to perform a function of transporting a load over the public highways), and

(c) either:

(i) is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 15 kilowatt hours (or, in the case of a vehicle that has a gross vehicle weight rating of less than 14,000 pounds, 7 kilowatt hours) and is capable of being recharged from an external source of electricity, or

(ii) is a motor vehicle that satisfies the requirements under § 30B(b)(3)(A) and (B) of being a new qualified fuel cell motor vehicle.

SECTION 3. DEFINITIONS

.01 In General. Terms used in this revenue procedure and not defined in section 3 of this revenue procedure have the same meaning as provided in § 30D, as amended by the IRA, and §§ 45W and 25E, as enacted by the IRA.

.02 Clean Air Act Regulations. The Clean Air Act Regulations are the regulations

prescribed by the Administrator of the Environmental Protection Agency for purposes of the administration of title II of the Clean Air Act (42 U.S.C. 7521, *et seq.*).

.03 *Model Year*. The term “model year” means the model year determined under the Clean Air Act Regulations (see 40 CFR 86-082-2).

SECTION 4. QUALIFIED MANUFACTURER’S WRITTEN AGREEMENT AND REPORTING

.01 *Written Agreement*.

(1) To meet certain statutory requirements of § 30D, § 25E, and § 45W, any manufacturer (within the meaning of the Clean Air Act Regulations) may enter into a written agreement with the Secretary to become a qualified manufacturer as defined in § 30D(d)(3) by providing the IRS a statement signed by a person currently authorized to bind the taxpayer in these matters, in the following form:

“For purposes of establishing [insert legal name of the manufacturer] as a qualified manufacturer as described in § 30D(d)(3) of the Internal Revenue Code, [insert legal name of the manufacturer] hereby agrees to make periodic written reports to the Internal Revenue Service providing vehicle identification numbers and such other information as described in any guidance that may be issued by the Secretary of the Treasury or the Secretary’s delegate (Secretary), including section 4.02 of Revenue Procedure 2022-42, related to each vehicle manufactured by such manufacturer at such times and in such manner as described in any guidance that may be issued by the Secretary, including section 6.02 of Revenue Procedure 2022-42.”

(2) Any changes to the content and format of the written agreement will be provided on [irs.gov](https://www.irs.gov), and qualified manufacturers will be notified to enter a revised

written agreement where necessary. The IRS will not consider a vehicle to meet the requirements of § 30D(d)(1)(C) unless a qualified manufacturer submits a written report containing the information required by section 4.02 of this revenue procedure with respect to such vehicle. For the purposes of § 25E, a qualified manufacturer must submit a written report or reports containing the information required by section 4.02 of this revenue procedure with respect to prior model year vehicles for such vehicle to be considered a previously-owned clean vehicle, to the extent such information has not already been provided for purposes of § 30D and/or § 45W. In addition, any manufacturer of fuel cell vehicles that is not subject to the requirement to be a qualified manufacturer is encouraged to become a qualified manufacturer for purposes of providing the IRS with information to facilitate tax administration.

.02 Content of Written Reports for Qualified Manufacturers. The written report providing information for vehicles that may be eligible for the credit under § 30D, § 25E, and/or § 45W must contain the name, address, and taxpayer identification number of the qualified manufacturer. This written report must be provided by the qualified manufacturer to the IRS in the time and manner described in section 6.02 of this revenue procedure. In addition, the written report must contain all of the following information for any vehicle that the qualified manufacturer asserts is eligible for the credit under § 30D, § 25E, and/or § 45W:

(1) General Information.

(a) The make, model, model year, and any other appropriate identifiers of the motor vehicle;

(b) Certification that the motor vehicle is made by a qualified manufacturer, within

the meaning of § 30D(d)(3);

(c) Certification that the motor vehicle is treated as a motor vehicle for purposes of title II of the Clean Air Act;

(d) The gross vehicle weight rating of the motor vehicle;

(e) The battery capacity of the motor vehicle;

(f) The motor vehicle's vehicle identification number; and

(g) Such other information as the Secretary may provide on irs.gov.

(2) Specifically, for § 30D:

(a) Certification that the motor vehicle is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 7 kilowatt hours and the battery is capable of being recharged from an external source of electricity, or is a new qualified fuel cell motor vehicle (as defined in § 30B(b)(3)).

(b) Certification that the motor vehicle is manufactured primarily for use on public streets, roads and highways (not including a vehicle operated exclusively on a rail or rails) and has at least four wheels.

(c) Certification that the final assembly of the motor vehicle occurred within North America.

(d) Certification of the percentage of the value of the applicable critical minerals (as defined in § 45X(c)(6)) contained in the battery from which the electric motor of the vehicle draws electricity that were (i) extracted or processed in the United States, or in any country with which the United States has a free trade agreement in effect, or (ii) recycled in North America.⁵

⁵ This certification takes effect once the Secretary issues proposed guidance pursuant to § 30D(e)(3)(B).

(e) Certification of the percentage of the value of the components contained in the battery from which the electric motor of the vehicle draws electricity that were manufactured or assembled in North America.⁶

(f) Whether the motor vehicle is a van, sport utility vehicle, pickup truck, or other vehicle.

(g) The motor vehicle's manufacturer's suggested retail price.

(3) Specifically, for § 25E:⁷

(a) Certification that the motor vehicle is either: propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 7 kilowatt hours and the battery is capable of being recharged from an external source of electricity, or is a new qualified fuel cell motor vehicle that satisfies the requirements under § 30B(b)(3)(A) and (B) and has a gross vehicle weight rating of less than 14,000 pounds.

(b) Certification that the motor vehicle is manufactured primarily for use on public streets, roads and highways (not including a vehicle operated exclusively on a rail or rails) and has at least four wheels.

(4) Specifically, for § 45W:

(a) For motor vehicles, certification that the vehicle is manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails), and is either: a motor vehicle that is propelled to a significant extent by

The IRS will not accept any certification with respect to the value of applicable critical minerals until the Secretary issues such guidance.

⁶ This certification takes effect once the Secretary issues proposed guidance pursuant to § 30D(e)(3)(B). The IRS will not accept any certification with respect to value of the components contained in a vehicle's battery until the Secretary issues such guidance.

⁷ For motor vehicles for which such certification has not already been provided for purposes of § 30D and/or § 45W.

an electric motor that draws electricity from a battery that has a capacity of not less than 15 kilowatt hours (or, in the case of a vehicle that has a gross vehicle weight rating of less than 14,000 pounds, 7 kilowatt hours) and is capable of being recharged from an external source of electricity, or is a new qualified fuel cell motor vehicle that satisfies the requirements under § 30B(b)(3)(A) and (B); or

(b) For mobile machinery, certification that the machinery meets the definition in § 4053(8) of the Code (including vehicles that are not designed to perform a function of transporting a load over the public highways), and that the machinery is either: propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of not less than 15 kilowatt hours (or, in the case of a vehicle that has a gross vehicle weight rating of less than 14,000 pounds, 7 kilowatt hours) and is capable of being recharged from an external source of electricity, or is a new qualified fuel cell motor vehicle that satisfies the requirements under § 30B(b)(3)(A) and (B).

(c) With respect to a motor vehicle with a gross vehicle weight rating of less than 14,000 pounds, the manufacturer's suggested retail price.

(5) **Attestation Required.** Each written report must include: a declaration, applicable to the certification, statements, and any accompanying documents, signed by a person currently authorized to bind the qualified manufacturer (or, in the case of a foreign vehicle manufacturer, its domestic distributor) in these matters, in the following form: "Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

.03 Taxpayer's Reliance. A taxpayer who acquires a "new clean vehicle," a

“previously-owned clean vehicle” for which the seller provides a clean vehicle seller report, or a “qualified commercial clean vehicle” and places it in service may rely on the manufacturer’s certification concerning the manufacturer’s status as a qualified manufacturer (including in cases in which the certification is received by the IRS after the purchase of the vehicle). A taxpayer also may rely on the information and certifications contained in the qualified manufacturer’s written reports for the tax credit allowed under §§ 30D, 25E, and 45W.

.04 Erroneous Written Reports. Any acknowledgment that the IRS provides for a written report, including a qualified manufacturer’s certifications under §§ 30D, 45W, and 25E, is not a determination that a motor vehicle or mobile machinery qualifies for the credit under the respective Code sections.

SECTION 5. SELLER’S REPORTS

.01 Required Reports under Sections 30D and 25E. For purposes of § 30D(d)(1)(H), the person who sells any vehicle to the taxpayer or, for purposes of § 25E(c)(1)(D)(i), the dealer (as defined in § 30D(g)(8)) who sells any vehicle to the taxpayer, as applicable, (collectively, Seller) must furnish a report to the taxpayer and the IRS, at such time and in such manner as the Secretary provides containing information that is listed in this section 5.01. Accordingly, for vehicle sales occurring in calendar year 2023 or later, the Seller must provide the report to the taxpayer not later than the date the vehicle is purchased and must submit the report to Secretary within fifteen (15) days of the end of the calendar year containing the following:

- (1) The name and taxpayer identification number of the Seller;
- (2) The name and taxpayer identification number of the taxpayer;

(3) The vehicle identification number of the vehicle, unless, in accordance with any applicable rules promulgated by the Secretary of Transportation, the vehicle is not assigned such a number;

(4) The battery capacity of the vehicle;

(5) Only for sales of new clean vehicles, verification that original use of the vehicle commences with the taxpayer;

(6) The date of sale, sale price of the vehicle, and maximum credit under § 30D or § 25E, as applicable, allowable to the taxpayer with respect to the vehicle;

(7) For sales after December 31, 2023, in the case of a taxpayer who makes an election to transfer the credit to an eligible entity under § 30D(g)(1), any amount paid or otherwise allowable as a partial payment or down payment to the taxpayer; and

(8) A declaration applicable to the report signed by a person currently authorized to bind the Seller in these matters, in the following form: “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.” This written report must be provided to the IRS in the time and manner described in section 6.03 of this revenue procedure.

SECTION 6. TIME AND METHOD FOR FILING WRITTEN AGREEMENTS AND REPORTS

.01 Filing of Qualified Manufacturer Written Agreement.

Manufacturers must file their written agreement pursuant to section 4.01 of this revenue procedure to be considered a qualified manufacturer. Manufacturers must send their signed written agreements to IRS.Clean.Vehicle.Manufacturers@irs.gov.

The written agreement must be signed by a person currently authorized to bind the taxpayer in these matters. An electronic signature is acceptable. Manufacturers will not be considered qualified manufacturers until they have filed their written agreements with the IRS.

.02 Time for Filing Reports by Qualified Manufacturers.

Qualified manufacturers must file the reports pursuant to section 4.02 of this revenue procedure with the IRS on a monthly basis, by the fifteenth of the month. Qualified manufacturers may file reports more frequently than once a month. Qualified manufacturers must send an email to IRS.Clean.Vehicles.QM.Reporting@irs.gov indicating their intent to submit monthly reports and the IRS will respond with instructions on how to submit their reporting information. Additional information regarding written reports will be provided on irs.gov.

.03 Time for Filing Seller Reports

For vehicle sales occurring in calendar year 2023 and later, Sellers must file reports pursuant to section 5 of this revenue procedure with the IRS within fifteen days after the end of the calendar year. Sellers must submit their reporting information in a format and method that the Secretary provides. The first reports from Sellers will be due on January 15, 2024.

SECTION 7. PAPERWORK REDUCTION ACT

The collection of information contained in this revenue procedure has been submitted to the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-2137.

An agency may not conduct or sponsor, and a person is not required to respond

to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in sections 4.01, 4.02, 5.01, 6.01, 6.02, and 6.03. This information is collected and retained to ensure that vehicles meet the requirements for the clean vehicle credit under § 30D, the new qualified commercial clean vehicle credit under § 45, and the previously-owned clean vehicle credit under § 25E. This information will be used to determine whether the vehicle for which the credit is claimed by a taxpayer is property that qualifies for the credit. The collection of information is voluntary to obtain a benefit. The likely respondents are corporations and partnerships.

The estimated total annual reporting burden is 13,491 hours.

The estimated annual burden per respondent is 0.25 hours to complete the reporting required under this revenue procedure. The estimated number of respondents is 53,965. The estimated annual frequency of responses is 12.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by § 6103 of the Code.

SECTION 8. PROPOSED GUIDANCE FOR CRITICAL MINERALS AND BATTERY COMPONENTS REQUIREMENTS

For purposes of § 30D(e)(3)(B), the issuance of this revenue procedure is not the issuance of proposed guidance with respect to the critical minerals and battery components requirements under § 30D(e). The Department of the Treasury (Treasury Department) and the IRS will explicitly identify when they are issuing proposed

guidance with respect to the critical minerals and battery components requirements under § 30D(e).

SECTION 9. DRAFTING INFORMATION

The principal author of this revenue procedure is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this revenue procedure, call the energy security guidance contact number at (202) 317-5254 (not a toll-free call).