

Sellers/Dealers of clean vehicles are required to report the information below to the Internal Revenue Service (IRS) and to a buyer for a vehicle to be eligible for a clean vehicle credit under Internal Revenue Code section 30D or 25E. This report does not guarantee the buyer's eligibility for a tax credit. Buyers should visit [IRS.gov/cleanvehicles](https://www.irs.gov/cleanvehicles) to learn more about potential tax credit eligibility, including income limitations, which year a tax credit may be available, and more.

New (30D) **Do Not** complete this form if:

- MSRP exceeds 30D MSRP limitation
- Final assembly of the vehicle was not in North America,
- Vehicle was previously owned, or
- Buyer is unwilling to provide their taxpayer identification number.

Previously-owned (25E) **Do Not** complete this form if:

- Sales price exceeds \$25,000.
- Vehicle is less than two model years old.
- Buyer is unwilling to provide their taxpayer identification number.

For additional information about how to complete this form, see attached instructions, or visit [IRS.gov/cleanvehicles](https://www.irs.gov/cleanvehicles).

Type of clean vehicle New (30D) Previously-owned (25E)

Seller/Dealer (25E used vehicle credit requires seller to be dealer)

| | | | |
|----------|---------|--------------------|------------------|
| 1a. Name | 1b. EIN | 1c. License number | 1d. Jurisdiction |
|----------|---------|--------------------|------------------|

Buyer

| | |
|----------|---------|
| 2a. Name | 2b. TIN |
|----------|---------|

Vehicle

3. For new vehicle sales only, is the original use of the vehicle commencing with the buyer
If yes, continue to item 5 below. Yes No
If no, **STOP**, do not complete this form. The vehicle is not eligible for section 30D credit.

4. For previously owned vehicle sales only, since August 16, 2022, is this the first transfer to a buyer other
than the person with whom the original use of such vehicle commenced Yes No
If no, **STOP**, do not complete this form. This vehicle is not eligible for section 25E credit.

| | | |
|--|--------------------------------------|------------------------------|
| 5. Vehicle identification number | 6. Battery capacity (kilowatt hours) | 7. Date of sale (MM/DD/YYYY) |
| 8. Date placed in service (MM/DD/YYYY) | 9. Model year | 10. Total sale price |

11. Maximum credit allowable to the taxpayer with respect to the vehicle

Under penalties of perjury, I declare that I have examined this report furnished to the taxpayer pursuant to Revenue Procedure 2022-42 by _____ and to the best of my knowledge and belief I certify that this report is true, correct, and complete.

| | | |
|--|-----------|------|
| Name of person authorized by the Seller in these matters | Signature | Date |
|--|-----------|------|

Instructions for Form 15400, Clean Vehicle Seller Report

New (30D) Clean Vehicle Instructions *(For Previously-Owned (25E) Clean Vehicle Instructions, See Page 4)*

Sellers of new clean vehicles are required to file this completed with the IRS and furnish to the buyer/taxpayer in order for a vehicle to be eligible for a clean vehicle credit under section 30D. This report does not guarantee the buyer's eligibility for a tax credit. Buyer should see the instructions for their income tax return and visit [IRS.gov/cleanvehicles](https://www.irs.gov/cleanvehicles) to learn more about potential tax credit eligibility, including income limitations, which year a tax credit may be available based on when a vehicle is placed-in-service, and more.

Who Must File

Sellers of new clean vehicles to a buyer must file a completed report with the IRS and furnish the report to the buyer for the vehicle to be eligible for the section 30D credit.

30D MSRP Limitation

If the MSRP of a new clean vehicle exceeds the applicable limitation for its vehicle classification, then the vehicle does not qualify for the credit. For section 30D purposes, the MSRP. 30D MSRP is the manufacturer suggested retail base price of the vehicle plus the price of any manufacturer installed options. See the vehicle's car label. The MSRP limitations for each vehicle classification is as follows:

- Vans, SUVs and pick-up trucks have a MSRP limitation of \$80,000
- Other vehicles have a MSRP limitation of \$55,000.

Examples:

1. Van A has a 30D MSRP with manufacturer installed options of \$79,500 and meets all applicable section 30D requirements. Van A is eligible for a section 30D credit (the maximum credit allowable under section 30D to the buyer with respect to the vehicle can be determined using the Line 10 instructions).
2. Pickup Truck B has a 30D MSRP with manufacturer installed options of \$80,500 and would otherwise meet all applicable section 30D requirements. Pickup Truck B is **NOT** eligible for a section 30D credit because its MSRP exceeds the applicable limitation for Pickup Trucks.
3. **Sedan C is a vehicle that is not considered a Van, Sport Utility Vehicle, or Pickup – as a result, Sedan C's vehicle classification is "OTHER."** Sedan C has a 30D MSRP with manufacturer installed options of \$55,000 and meets all applicable section 30D requirements. Sedan C is eligible for a section 30D credit (the maximum credit allowable under section 30D to the buyer with respect to the vehicle can be determined using the Line 10 instructions).
4. **Sedan D is a vehicle that is not considered a Van, Sport Utility Vehicle, or Pickup – as a result, Sedan D's vehicle classification is "OTHER."** Sedan D has a 30D MSRP with manufacturer installed options of \$55,001 and meets all applicable section 30D requirements. Sedan D is **NOT** eligible for a section 30D credit because its MSRP exceeds the applicable limitation for OTHER vehicles.

Note: If a vehicle is not eligible for a credit under section 30D, STOP and do not complete form.

Lines 1a-d: Enter the seller's name (as set forth in the charter or other legal document creating it), address, EIN, and dealer license number on the appropriate lines. Enter the address of the seller's principal office or place of business. Include the suite, room, or other unit number after the street address.

"Dealer" means a person licensed by a jurisdiction such as a State, the District of Columbia, the Commonwealth of Puerto Rico, any other territory or possession of the United States, an Indian tribal government, or any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m)) to engage in the sale of vehicles.

If you, the seller, do not have a dealer license number, enter "Not licensed as a dealer."

Lines 2a-b: Enter the name and taxpayer identification number of the buyer on the appropriate line.

Note: If the buyer is unwilling to provide their taxpayer identification number, then the vehicle is not eligible for a new clean vehicle credit, STOP and do not complete form.

Line 3: Enter whether original use of the vehicle commences with the buyer. For purposes of the new clean vehicle credit, "original use" means that the vehicle has never been used by any buyer for any purpose. A person leasing a vehicle is not the owner/buyer and is not eligible for the credit.

Note: If the original use of this vehicle is not commencing with the buyer, STOP, do not complete this form.

Line 5: Enter the vehicle's 17-digit vehicle identification number.

Line 6: Enter the battery capacity of the vehicle expressed in kilowatt hours.

Note: Check with the qualified manufacturer of this vehicle as necessary to provide this information. Do not leave this space blank.

Lines 7-8: Enter the date the buyer took possession of the vehicle using a MM/DD/YYYY format.

Line 11: Enter the maximum credit allowable under section 30D to the buyer with respect to the vehicle.

Beginning January 1, 2023 through April 17, 2023, eligible vehicles may qualify for a tax credit of up to \$7,500 based on the following formula.

For plug-in electric vehicles and plug-in hybrid electric vehicles, the credit is calculated as \$3,751 (due to the 7-kilowatt hour minimum battery capacity requirement) plus \$417 for each kilowatt hour above 7, up to a maximum credit amount of \$7,500.

For alternative fuel cell vehicles, the credit is calculated as \$2,500.

Examples for section 30D plug-in electric/hybrid electric vehicle prior to critical mineral and battery component guidance:

1. A vehicle with 7 kilowatt hours of battery capacity is eligible for a maximum credit of \$3,751.
 - \$3,751
 - + **Battery Capacity Additional Amount** (((7-7) multiplied by \$417) = \$0)
 - = \$3,751
2. A vehicle with 10.5 kilowatt hours of battery capacity is eligible for a maximum credit of \$6,670.
 - \$3,751
 - + **Battery Capacity Additional Amount** (((10.5-7) multiplied by \$417) = \$2,711)
 - = \$5,211
3. A vehicle with 16 kilowatt hours of battery capacity is eligible for a maximum credit of \$7,500.
 - \$3,751
 - + **Battery Capacity Additional Amount** (((16-7) multiplied by \$417) = \$5,004)
 - = \$7,504

Beginning April 18, 2023, eligible vehicles may qualify for a credit of up to \$7,500. The credit amount is dependent on meeting the critical minerals requirement (\$3,750) or the battery components requirement (\$3,750). A vehicle meeting neither requirement will not receive a credit, a vehicle meeting only one requirement may be eligible for a \$3,750 credit, and a vehicle meeting both requirements may be eligible for the full \$7,500 credit.

Line 12: Enter the date the seller report was provided to the buyer using a MM/DD/YYYY format.

Who Must Sign

The report must be signed and dated by a person currently authorized to bind the Seller in these matters.

Previously-Owned (25E) Clean Vehicle Instructions (For New (30D) Clean Vehicle Instructions, See Page 2)

Dealers selling previously-owned clean vehicles are required file a report the information to the Internal Revenue Service (IRS) and furnish to the buyer/taxpayer in order for a vehicle to be eligible for a clean vehicle credit under section 25E. This report does not guarantee the buyer's eligibility for a tax credit. Buyers should visit [IRS.gov/cleanvehicles](https://www.irs.gov/cleanvehicles) to learn more about potential tax credit eligibility, including income limitations, which year a tax credit may be available, and more.

Who Must File

Dealers who sell previously owned clean vehicles to a buyer must file a completed report with the IRS and furnish the report to the buyer for the vehicle to be eligible for the section 25E credit.

Note: If a vehicle is not eligible for a credit under section 25E, STOP and do not complete form.

Lines 1a-d: Enter the dealer's true name (as set forth in the charter or other legal document creating it), address, EIN, and dealer license number on the appropriate lines. Enter the address of the dealer's principal office or place of business. Include the suite, room, or other unit number after the street address.

"Dealer" means a person licensed by a jurisdiction such as a State, the District of Columbia, the Commonwealth of Puerto Rico, any other territory or possession of the United States, an Indian tribal government, or any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m)) to engage in the sale of vehicles.

If you are not a dealer (as defined above), the sale of the vehicle is not a "qualified sale" and the sale of this vehicle is not eligible for a section 25E credit. **If a vehicle is not eligible for a credit under section 25E, STOP and do not complete form.**

Lines 2a-b: Enter the name(s) and taxpayer identification number(s) of the buyer(s) on the appropriate lines.

Note: If the buyer is unwilling to provide a taxpayer identification number, then the vehicle is not eligible for a previously owned clean vehicle credit, STOP and do not complete form.

Line 4: Enter whether this is the first transfer of the vehicle to a qualified buyer other than the original user

Transfer requires that the vehicle must have been owned by a prior user before it was sold, traded in, etc. to the dealer that is now selling it to a buyer. After August 16, 2022, transfers do not include purchases by a buyer of a new clean vehicle or transfers to dealers.

Note: If the answer is no, this vehicle is not eligible for a section 25E credit. STOP and do not complete form.

Line 5: Enter the vehicle's 17-digit Vehicle Identification Number.

Line 6: Enter the battery capacity of the vehicle expressed in kilowatt hours.

Note: Check with the qualified manufacturer of the vehicle as necessary to provide this information. Do not leave this space blank.

Lines 7-8: Enter the date the buyer took possession of the vehicle using a MM/DD/YYYY format.

Line 9: Enter the four-digit model year of the vehicle.

Note: The Model year must be at least two years earlier than the calendar year when sold to the buyer(s). For example, a previously-owned clean vehicle sold in 2023 has to be model year 2021 or earlier.

Line 10: Enter the total sale price of the vehicle, including all dealer-imposed costs or fees not required by law. This amount does not include any costs or fees required by law, including, but not limited to, taxes, title and registration fees.

Note: If the total sale price prior to the consideration of any credit or rebate exceeds \$25,000, this vehicle is not eligible for section 25E credit, STOP and do not complete form.

Line 11: Enter the maximum credit allowable under section 25E to the buyer with respect to the vehicle. The section 25E credit is limited to the lesser of \$4,000 or 30% of the sale price with respect to that vehicle.

To calculate the maximum credit allowable under section 25E to the buyer with respect to the vehicle, multiply Line 10 by 30%. If the product of Line 10 multiplied by 30% exceeds \$4,000, enter \$4,000. Otherwise, enter the product of Line 10 multiplied by 30%.

1. A previously-owned clean vehicle with a \$10,000 sale price has a maximum credit allowable under section 25E with respect to the vehicle of \$3,000.

$$\begin{array}{r}
 \$10,000 \\
 \times .03 \\
 \hline
 = \$3,000
 \end{array}$$

Since \$3,000 is less than \$4,000, enter \$3,000.

Examples (beginning January 1, 2023):

- 2. A previously-owned clean vehicle with a \$20,000 sale price has a maximum credit allowable under section 25E with respect to the vehicle of \$4,000.

| | | |
|---|----------|---|
| | \$20,000 | |
| x | .03 | |
| = | \$6,000 | Since \$6,000 is greater than \$4,000, enter \$4,000. |

Note: Do not enter an amount higher than \$4,000.

Line 12: Enter the date the dealer report was provided to the buyer(s) using a MM/DD/YYYY format.

Who Must Sign

The report must be signed and dated by a person currently authorized to bind the Dealer in these matters.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|--|----------------|
| Recordkeeping | 1 hr., 50 min. |
| Learning about the law or the form | 16 min. |
| Preparing and sending the form to the IRS | 19 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address.

