

Department of the Treasury  
Internal Revenue Service  
Revenue Procedure

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

***Internal Revenue Bulletin: 2023-51, Page 1544 (2023-51 IRB 1544)***

***Rev. Proc. 2023-38***

***SECTION 1. PURPOSE***

This revenue procedure updates the procedures under § 30D(d)(3) of the Internal Revenue Code (Code)<sup>1</sup> for qualified manufacturers to enter into a written agreement with the Internal Revenue Service (IRS) under which such manufacturer agrees to make periodic written reports to the Secretary providing vehicle identification numbers (VINs) and other information regarding vehicles eligible for a clean vehicle credit. Vehicles eligible for the clean vehicle credit under § 30D (§ 30D credit), the qualified commercial clean vehicles credit under § 45W (§ 45W credit), and the previously-owned clean vehicles credit under § 25E (§ 25E credit), generally must be manufactured by a qualified manufacturer as described in § 30D(d)(1)(C) and (d)(3).<sup>2</sup> See §§ 45W(c)(1) and 25E(c)(1)(D)(i). This revenue procedure consolidates all the procedural requirements for qualified manufacturers in one document for ease of reference, and establishes the procedures for qualified manufacturers to submit information regarding vehicles for upfront review by the Department of Energy (DOE), to ensure the vehicles are eligible for the § 30D credit for the calendar year at issue in accordance with the excluded entities provision of § 30D(d)(7). As provided in section 8 of this revenue procedure, this revenue procedure supersedes section 4 of Revenue Procedure 2022-42, 2022-52 I.R.B. 565, as well as sections 4.02(1), 7.01, and 7.02 of Revenue Procedure 2023-33, 2023-43 I.R.B. 1135.

***SECTION 2. BACKGROUND***

***.01 Section 30D, Clean Vehicle Credit***

(1) Section 30D was 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) Section 30D(a) allows a credit for the taxable year with respect to each new clean vehicle placed in service

by a taxpayer during the taxable year. Section 30D(b) provides a maximum credit of \$7,500 per vehicle, consisting of \$3,750 if certain critical minerals requirements are met and \$3,750 if certain battery components requirements are met. These requirements are described in § 30D(e)(1) and (2) , respectively.

(3) Section 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 (effective August 17, 2022).
- (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 VIN, 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), any amount described in § 30D(g)(2)(C) that has been provided to such taxpayer.

(4) 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 (EPA) 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 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.

(5) 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.

(6) 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).

(7) Section 30D(d)(7) provides that "new clean vehicle" does not include: any vehicle placed in service after December 31, 2024, with respect to which any of the applicable critical minerals contained in the battery of such vehicle (as described in § 30D(e)(1)(A)) were extracted, processed, or recycled by a foreign entity of concern (as defined in 42 U.S.C. 18741(a)(5)), or any vehicle placed in service after December 31, 2023, with respect to which any of the components contained in the battery of such vehicle (as described in § 30D(e)(2)(A)) were manufactured or assembled by a foreign entity of concern.

(8) Section 13401(k)(3) of the IRA provides that the critical minerals and the battery components requirements described in § 30D(e)(1) and (2) 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. On April 17, 2023, the Department of the Treasury (Treasury Department) and the IRS issued a Notice of Proposed Rulemaking, 88 F.R. 23370, which constitutes that proposed guidance. Thus, the critical minerals and battery components requirements apply to vehicles placed in service on or after April 18, 2023.

(9) 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)) 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) (critical minerals requirement). 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 April 18, 2023, 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.

(10) 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) (battery components requirement). 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 April 18, 2023, 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.

(11) 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.

## ***.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. 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 (that is, the § 25E 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.

(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 , 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.

(6) Section 25E(d) provides that no credit is allowed under § 25E(a) with respect to any vehicle unless the taxpayer includes the vehicle identification number of such vehicle on the return of tax for the taxable year.

### **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.

#### **.04 Revenue Procedure 2022-42**

(1) Rev. Proc. 2022-42 , in relevant part, established procedures for qualified manufacturers to enter into written agreements with the IRS in accordance with §§ 30D(d)(1)(C) and 30D(d)(3) .

(2) Sections 4.01 and 4.02 of Rev. Proc. 2022-42 provided, respectively, information regarding the contents of the written agreement that a manufacturer must enter into with the IRS to become a qualified manufacturer and the contents of the written reports submitted by the qualified manufacturer to the IRS.

(3) Section 6.01 of Rev. Proc. 2022-42 provided that manufacturers must send their signed written agreements to *IRS.Clean.Vehicle.Manufacturers@irs.gov*. Section 6.02 of Rev. Proc. 2022-42 provided, in relevant part, that qualified manufacturers must file written monthly reports with the IRS by the fifteenth of the month and may file more frequently. It further provided that 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.

### **.05 Revenue Procedure 2023-33**

(1) Rev. Proc. 2023-33 , in relevant part, superseded sections 6.01 and 6.02 of Rev. Proc. 2022-42 , and provided updated information on written agreements to be submitted by manufacturers to the IRS to be considered qualified manufacturers, as well as the method for qualified manufacturers to submit monthly reports, beginning January 1, 2024.

(2) Section 7.01 of Rev. Proc. 2023-33 updated the information for entering into a written agreement and provided that beginning January 1, 2024, to be a qualified manufacturer, manufacturers must have entered into a written agreement pursuant to section 4.01 of Rev. Proc. 2022-42 through the IRS Energy Credits Online Portal. It also clarified that manufacturers who previously registered and filed written agreements under the procedures in section 6.01 of Rev. Proc. 2022-42 must enter into new written agreements through the IRS Energy Credits Online Portal, and that the procedures for manufacturers to enter into written agreements prior to January 1, 2024, will remain as described in section 6.01 of Rev. Proc. 2022-42 .

(3) Section 7.02 of Rev. Proc. 2023-33 updated the information for filing written reports by qualified manufacturers and provided that beginning January 1, 2024, qualified manufacturers must file the monthly written reports described in section 4.02 of Rev. Proc. 2022-42 through the IRS Energy Credits Online Portal by the fifteenth of the month following the month to which each monthly written report relates. It further stated that qualified manufacturers may file reports more frequently than once a month. Beginning January 1, 2024, manufacturers who previously registered as qualified manufacturers under the procedures in section 6.01 of Rev. Proc. 2022-42 must file their written reports through the IRS Energy Credits Online Portal. It further clarified that the procedures for manufacturers to file written reports prior to January 1, 2024, will remain as described in section 6.02 of Rev. Proc. 2022-42 .

### **.06 IRS Proposed Regulations**

(1) On April 17, 2023, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-120080-22) in the *Federal Register* (88 F.R. 23370 ) (April 2023 proposed regulations). The April 2023 proposed regulations provided proposed definitions for certain terms related to § 30D , proposed rules regarding personal and business use and other special rules, and additional proposed rules related to the critical mineral and battery component requirements.

(2) On October 10, 2023, the Treasury Department and the IRS published a notice of proposed rulemaking (REG-113064-23) in the *Federal Register* (88 F.R. 70310 ) (October 2023 proposed regulations), that contains initial and additional proposed regulations under §§ 25E , 30D , and 6213 .

(3) Concurrently with this revenue procedure, the Treasury Department and the IRS are releasing a notice of proposed rulemaking (REG-118492-23) in the *Federal Register*, regarding the excluded entity provisions under § 30D(d)(7) with respect to the § 30D credit (December 2023 proposed regulations). The December 2023 proposed regulations would provide additional clarity on definitions with respect to new clean vehicles eligible for the clean vehicle credit.

(4) References in this revenue procedure to "clean vehicle regulations" are to the provisions of the April 2023 proposed regulations, October 2023 proposed regulations, and December 2023 proposed regulations described in this section 2.06 of this revenue procedure, once they are issued in final form.

### **.07 Department of Energy Guidance**

Concurrently with this revenue procedure, the DOE is releasing proposed guidance in the *Federal Register* (DOE guidance), which proposes interpretations of certain terms used in the definition of "foreign entity of concern" (FEOC) provided in section 40207(a)(5) of the Infrastructure Investment and Jobs Act (42 U.S.C. 18741(a)(5) ) and as cross-referenced in § 30D(d)(7) .

## **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 in §§ 30D , 45W and 25E , and the clean vehicle regulations.

.02 *IRS Energy Credits Online Portal*. For purposes of this revenue procedure, the "IRS Energy Credits Online Portal" refers to the registration portal that manufacturers and sellers must use to register as a qualified manufacturer, seller, or registered dealer. A link to the site is available on [irs.gov](https://irs.gov). Any successor portal or successor site address will be announced and made available on [irs.gov](https://irs.gov).

.03 *Model Year*. The term "model year" means the model year determined under the EPA's Clean Air Act regulations (see 40 CFR 86.082-2 ).

## **SECTION 4. QUALIFIED MANUFACTURER WRITTEN AGREEMENTS AND PERIODIC REPORTING REQUIREMENTS**

.01 *Qualified Manufacturer Written Agreements, In General*. To meet certain statutory requirements of §§ 30D , 25E , and 45W , any manufacturer that currently produces or previously produced a vehicle eligible for a credit may enter into a written agreement with the IRS to become a qualified manufacturer as defined in § 30D(d)(3) . Manufacturers are not qualified manufacturers until they have entered into written agreements with the IRS. In addition, any manufacturer of fuel cell vehicles that is not required to be a qualified manufacturer under § 30D(d) is encouraged to become a qualified manufacturer for purposes of providing the IRS with information to



facilitate tax administration.

*.02 Qualified Manufacturer Written Agreements Through The IRS Energy Credits Online Portal.* Qualified manufacturers may enter into a written agreement through the IRS Energy Credits Online Portal after the IRS announces the availability of the Portal on [irs.gov](https://irs.gov). Beginning January 1, 2024, to be a qualified manufacturer, manufacturers must have entered into a written agreement through the IRS Energy Credits Online Portal. Manufacturers who previously registered and filed written agreements under the procedures in section 6.01 of Rev. Proc. 2022-42 , section 7.01 of Rev. Proc. 2023-33 , or section 4.03 of this revenue procedure must enter into new written agreements through the IRS Energy Credits Online Portal to be considered qualified manufacturers on or after January 1, 2024. An individual representative of the manufacturer must register through the IRS Energy Credits Online Portal and provide the required information to request to become a qualified manufacturer. The manufacturer's representative will need to sign in or create an account on [irs.gov](https://irs.gov) in order to verify the manufacturer's business tax information and register. Help related to the IRS identity verification process can be found on the sign-in page or at [www.irs.gov/registerhelp](https://www.irs.gov/registerhelp). This individual representative of the manufacturer must be currently authorized to legally bind the manufacturer in these matters. Before the end of December 2023, the IRS will update its systems to allow a manufacturer to authorize more than one employee to make representations on its behalf through the IRS Energy Credits Online Portal.

*.03 Qualified Manufacturer Written Agreements Prior to January 1, 2024.* Prior to January 1, 2024, manufacturers may send their signed written agreements to [IRS.Clean.Vehicle.Manufacturers@irs.gov](mailto:IRS.Clean.Vehicle.Manufacturers@irs.gov) to be a qualified manufacturer. An electronic signature is acceptable. For written agreements submitted under this section 4.03, the manufacturer must provide the IRS a statement signed by a person currently authorized to bind the taxpayer in these matters, consistent with section 4.02 of Rev. Proc. 2022-42 .

*.04 Updates to Procedures for Qualified Manufacturer Written Agreements.* Any changes to the content and format of the written agreement will be provided on [irs.gov](https://irs.gov) or through the IRS Energy Credits Online Portal, and qualified manufacturers will be notified to enter a revised written agreement.

*.05 Periodic Reporting Requirements.* 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 6 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 6 of this revenue procedure with respect to a prior model year vehicle 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 .

## **SECTION 5: COMPLIANT-BATTERY LEDGER FOR PURPOSES OF SECTION 30D**

### **.01 Introduction.**

(1) For calendar years beginning January 1, 2025, for vehicles to qualify for the clean vehicle credit under § 30D, the qualified manufacturer must provide information to the IRS to establish a compliant-battery ledger for each calendar year. The compliant-battery ledger (as defined in the clean vehicle regulations) for a calendar year tracks a qualified manufacturer's anticipated supply of batteries that are FEOC-compliant (as defined in clean vehicle regulations) for such calendar year. One compliant-battery ledger may be established for all vehicles for a calendar year, or there may be separate ledgers for specific models or classes of vehicles. For calendar year 2024, the qualified manufacturer is not required to provide information to establish a compliant-battery ledger, but the qualified manufacturer must submit information as provided in section 5.06 of this revenue procedure.

(2) To establish a compliant-battery ledger for a calendar year, the qualified manufacturer must do the following: (i) determine a projected number of FEOC-compliant batteries in accordance with section 5.02 of this revenue procedure; (ii) submit an attestation with respect to the projected number, including supporting certifications and documentation, in accordance with section 5.03 of this revenue procedure; and (iii) receive approval of the projected number (in whole or in part) from the IRS, as provided in section 5.04 of this revenue procedure. Additionally, the qualified manufacturer must later submit a year-end attestation with respect to the calendar year, as provided in section 5.10 of this revenue procedure. These submissions and attestations must be accurate to the best of the qualified manufacturer's knowledge and belief and provided under penalties of perjury, and are subject to review by the IRS and the DOE for errors, intentional disregard, or fraud.

*.02 Determination of projected number of FEOC-compliant batteries.* The qualified manufacturer must determine the projected number of batteries that it knows, or reasonably anticipates based on its contracts with suppliers, will be FEOC-compliant, with respect to new clean vehicles (as described in § 30D(d)) for which the qualified manufacturer anticipates providing a periodic written report prior to or during the calendar year and which are expected to be placed in service by consumers during such calendar year. With respect to the determination:

(1) The determination is based on quantity and mass of the battery components and applicable critical minerals, as well as associated constituent materials, that are procured or contracted for the calendar year and that are known or reasonably anticipated to be FEOC-compliant battery components or FEOC-compliant applicable critical minerals, as applicable.

(2) The qualified manufacturer must conduct due diligence (as provided in the clean vehicle regulations) with respect to all battery components and applicable critical minerals, as well as associated constituent materials, that are relevant to determining whether such battery components or applicable critical minerals are FEOC-compliant.

(3) The qualified manufacturer must determine whether all battery components, including all battery cells, non-battery cell battery components, batteries, and applicable critical minerals, as well as associated constituent materials, are FEOC-compliant.

(4) The qualified manufacturer may rely upon attestations, documentation and certifications of a third-party manufacturer or supplier that operates a battery cell production facility provided that the third-party manufacturer or supplier performs due diligence and provides the qualified manufacturer information sufficient to make the determinations described in section 5.02 of this revenue procedure. In the case of multiple third party manufacturers or suppliers (such as a case in which a manufacturer contracts with a battery manufacturer, who, in turn, contracts with a manufacturer or supplier who operates a battery cell production facility), this requirement must be satisfied by each such manufacturer or supplier either directly to the qualified manufacturer or indirectly through contractual relationships.

.03 *Attestations, certifications, and documentation to be provided to the DOE.* The qualified manufacturer must submit to the DOE the information described in section 5.03(1) of this revenue procedure, and make attestations, under penalty of perjury, as described in sections 5.03(2) through 5.03(5) of this revenue procedure. The qualified manufacturer may make a separate submission for a specific model or class of vehicles provided that it specifies in its submission the model or class of vehicles to which such submission relates.

(1) A compliance report, including supporting documentation in relation to battery components and applicable critical minerals, as well as associated constituent materials, contained in the battery from which the electric motor of the vehicle draws electricity. The compliance report must contain the following information:

(a) A description of measures taken to exercise due diligence and the approach taken to determine compliance with the requirements of § 30D(d)(7) .

(b) A list of all battery component manufacturers or assemblers, including manufacturers or assemblers of battery cells, and documentation appropriately reliable and sufficient to determine whether the battery component manufacturers or assemblers are foreign entities of concern pursuant to DOE guidance under 42 U.S.C. 18741(a)(5) , including:

(i) Ownership and control, as represented by equity interests, board seats, and voting rights, based on public and non-public (if applicable) information.

(ii) Place of incorporation, principal place of business, individual operating facilities for relevant materials and components production, and relevant activities, based on permits and facility information.

(iii) Excerpts from licenses and contracts with FEOCs, if applicable, to demonstrate lack of effective control.

(iv) Additional information as may be required by the DOE.

(c) A list of the battery cells used by the qualified manufacturer, including a serial number or other system used to track FEOC-compliant battery cells to the batteries they are contained within, as well as the tracking of battery components used in the production of battery cells.

(d) A list of applicable critical mineral extractors, processors, or recyclers (including any applicable critical mineral extraction, processing, or recycling steps subject to the transition rule for non-traceable battery materials), and documentation appropriately reliable and sufficient to determine whether the applicable critical mineral extractors, processors, or recyclers (including any processors or recyclers of associated constituent materials) are foreign entities of concern pursuant to DOE guidance under *42 U.S.C. 18741(a)(5)*, including:

(i) Ownership and control, as represented by equity interests, board seats, and voting rights, based on public and non-public (if applicable) information.

(ii) Place of incorporation, principal place of business, individual operating facilities for relevant materials and components production, and relevant activities, based on permits and facility information.

(iii) The dates of purchase of each applicable critical mineral from each entity that conducts extraction, processing, or recycling.

(iv) Excerpts from licenses and contracts with FEOCs, if applicable, to demonstrate lack of effective control.

(v) Additional information as may be required by the DOE.

(e) A description of the specific steps that the qualified manufacturer will take or reasonably anticipates taking to determine that battery cells and batteries are FEOC-compliant.

(f) The following quantity and mass information:

(i) Quantity and/or mass of FEOC-compliant battery components and FEOC-compliant applicable critical minerals, as well as associated constituent materials, from each manufacturer, assembler, extractor, processor, or recycler (excluding any applicable critical minerals subject to the transition rule for non-traceable battery materials).

(ii) Quantity of FEOC-compliant battery components divided by the quantity of each battery component per battery.

(iii) Total mass of each of FEOC-compliant applicable critical mineral divided by the quantity of each applicable critical mineral per battery.

- (iv) Quantity of anticipated vehicles by type, make and model, that are FEOC-compliant and not FEOC-compliant, based on battery cell product lines and the content of associated batteries.
  - (v) Calculations regarding temporary allocation-based determinations for applicable critical materials contained in constituent materials of a battery cell.
  - (vi) Date of each of the calculations regarding temporary allocation-based determinations for applicable critical materials contained in constituent materials of a battery cell.
  - (g) Proof of mass or quantity for each FEOC-compliant supplier, specifically identifying where information is contained regarding the relevant ownership of each supplier or quantity information, which includes but is not limited to:
    - (i) Invoices (timing of delivery/anticipated delivery date) related to battery components and applicable critical materials contained in the batteries of new clean vehicles that are included in the allocation calculations.
    - (ii) Contractual excerpts, as supporting documentation of supply contracts, including any contractual agreements by third-party battery cell manufacturers or suppliers or battery manufacturers to conduct due diligence.
    - (iii) Documentation of additional sources of supply if there is not yet a contractual agreement but such sources are deemed highly likely to factor into the temporary allocation-based determination calculations.
    - (iv) Documentation with information regarding battery components and applicable critical minerals, as well as associated constituent materials, in each vehicle.
  - (h) If the qualified manufacturer is relying on the transition rule for non-traceable battery materials (as provided in the clean vehicle regulations), a report demonstrating how the qualified manufacturer will comply with the excluded entity restrictions once the transition rule is no longer in effect.
  - (i) If available, independent analysis or audit of FEOC compliance factors prior to submission of the FEOC compliance information to the DOE, including identification of the auditor or analyst and the auditor or analyst's expertise for performing such analysis.
- (2) An attestation of the projected number of FEOC-compliant batteries that the qualified manufacturer has determined under section 5.02 of this revenue procedure and an explanation of the basis of such determination.

- (3) An attestation that the qualified manufacturer has exercised due diligence to determine that the batteries, battery cells, battery components, and applicable critical minerals, as well as associated constituent materials, relating to the vehicles are FEOC-compliant.
- (4) An attestation that if any material changes occur with respect to any information provided in this section 5.03(1) of this revenue procedure, the qualified manufacturer will report this information to the DOE as provided in section 5.07 of this revenue procedure.
- (5) An attestation that the information submitted is true and correct to the best of the knowledge of the qualified manufacturer's representative.

***.04 Upfront Review of Projected Number of FEOC-Compliant Batteries.***

- (1) To establish a compliant-battery ledger, the qualified manufacturer must submit the attestation of the projected number of FEOC-compliant batteries and other information described section 5.03 of this revenue procedure for upfront review to the DOE through a method provided by the DOE. The IRS will make a determination with respect to the submission, with analytical assistance from the DOE, and notify the qualified manufacturer of its determination.
- (2) If a qualified manufacturer submits the information to the DOE by July 1 of the year prior to the calendar year for which the compliant-battery ledger is being established, the DOE will review the submission and provide its analysis, and the IRS, in consultation with the DOE, will determine the projected number of FEOC-compliant batteries for the qualified manufacturer prior to the beginning of the calendar year. Specifically, the DOE will review the information submitted by the qualified manufacturer within 45 days of the submission, unless a longer period is agreed to by the qualified manufacturer and the DOE. The DOE may request additional information from the qualified manufacturer. The qualified manufacturer must respond to the request for additional information within 21 days of such request, unless a longer period is agreed to by the qualified manufacturer and the DOE. The DOE will notify the qualified manufacturer and the IRS of its analysis either agreeing with the projected number of FEOC-compliant batteries determined and attested to by the qualified manufacturer, disagreeing with such number, or agreeing with such number in part, no later than October 1 of the calendar year prior to the calendar year for which the qualified manufacturer is seeking determination regarding the projected number of FEOC-compliant batteries. The IRS will then make a final determination concerning the projected number of FEOC-compliant batteries no later than October 31.
- (3) If a qualified manufacturer makes its submission regarding the projected number of FEOC-compliant batteries after July 1 of the year prior to the calendar year for which the compliant-battery ledger is being established, the DOE will review and provide its analysis, and the IRS, in consultation with the DOE, will make determinations on a rolling basis.

***.05 Right to Administrative Review if the Projected Number of FEOC-compliant Batteries is Rejected.*** If, on the



basis of the DOE's analysis or otherwise, the IRS rejects (in whole or in part) the projected number of FEOC-compliant batteries, the qualified manufacturer will have 21 days from the date of the IRS's determination to request administrative review of the DOE's analysis and IRS's determination. If the qualified manufacturer requests administrative review, it may submit additional information to the DOE regarding its projected number of FEOC-compliant batteries. Once the DOE determines such additional information is complete, the DOE will provide the IRS with an updated analysis within 21 days. The IRS will make a final determination concerning the number of FEOC-compliant batteries within 21 days of receipt of the DOE's analysis of the qualified manufacturer's request for administrative review and any additional information submitted during the administrative review.

*.06 Submission of 2024 information.* When the qualified manufacturer submits the information described in sections 5.02 and 5.03 of this revenue procedure to the DOE with respect to vehicles it intends to make available to be placed in service during calendar year 2025, it must also submit the information and attestations described in sections 5.03(1) and 5.03(3) through 5.03(5) of this revenue procedure with respect to vehicles that have been placed in service or are expected to be placed in service during calendar year 2024. However, the submission of the information related to vehicles that have been or are expected to be placed in service in calendar year 2024 is not required to include information related to applicable critical minerals, and associated constituent materials.

*.07 Increase to compliant-battery ledger.* Once the compliant-battery ledger is established for a calendar year, the qualified manufacturer may determine an additional projected number of batteries that it knows or reasonably anticipates are FEOC-compliant due to the procurement of additional FEOC-compliant battery components, or FEOC-compliant applicable critical minerals, as well as associated constituent materials. The qualified manufacturer may then request an increase to the number in the compliant-battery ledger by submitting the attestations and other information described in section 5.03 of this revenue procedure for review by the DOE through the method described in section 5.04 of this revenue procedure. The qualified manufacturer may make such requests periodically, but may make no more than one submission per calendar month. The DOE will review requests no less frequently than quarterly and provide its analysis to the IRS. The IRS will make a final determination concerning the number of FEOC-compliant batteries within 21 days of receipt of the DOE's analysis. The additional projected number, once approved by the IRS, will result in an increase to the number of batteries in the qualified manufacturer's compliant-battery ledger. If, on the basis of the DOE's analysis or otherwise, the IRS rejects (in whole or in part) the additional projected number of FEOC-compliant batteries, the qualified manufacturer will have 21 days from the date of IRS's determination to request administrative review of the DOE's analysis and IRS's determination, as described in section 5.05 of this revenue procedure.

***.08 Reduction in FEOC-compliant batteries for errors or changes.***

(1) If the qualified manufacturer discovers an error in or change to the information provided in the attestations, certifications, and documentation described in section 5.03 of this revenue procedure for a calendar year that results in a reduction in the number of FEOC-compliant batteries, the qualified manufacturer must determine

the amount of the reduction and report to the DOE through the method described in section 5.04 of this revenue procedure, within 30 days of such discovery. This determination and reporting obligation applies to information with respect to the current year and any of the prior three calendar years for which the qualified manufacturer had a compliant-battery ledger. If the IRS finds, based on DOE analysis or otherwise, that the reduction in the number of FEOC-compliant batteries should be greater than that determined by the qualified manufacturer, the qualified manufacturer may request administrative review from the IRS as described in 5.05 of this revenue procedure.

(2) If any error or change described in section 5.08(1) of this revenue procedure is discovered in the same calendar year to which the error or change relates, there will be a decrease to the compliant-battery ledger for the same calendar year. The decrease described in the previous paragraph may decrease the compliant-battery ledger below zero, creating a negative balance in the compliant-battery ledger. If the error or change described in section 5.08(1) is discovered after the end of the calendar year to which such error or change relates or in any of the subsequent three calendar years, the error or change will decrease the compliant-battery ledger for the calendar year for which it is discovered.

(3) If the IRS or the DOE independently become aware of any material change to the information provided in the attestations, certifications, and documentation described in section 5.03 of this revenue procedure, the DOE may request information to support or rebut such presumed material change. This review may result in updates to the compliant-battery ledger.

#### ***.09 Tracking of FEOC-compliant batteries.***

(1) Once the projected number of batteries for a calendar year is approved, the IRS will enter the compliant-battery ledger into the IRS Energy Credits Online Portal.

(2) At the time the qualified manufacturer submits a written report pursuant to section 6.02 of this revenue procedure with the IRS, reporting the VIN of a new clean vehicle as eligible for a § 30D credit, the total approved number of batteries will be reduced by the number of batteries contained in such vehicle in the IRS Energy Credits Online Portal. The VIN of a new clean vehicle must be associated with the serial number or serial numbers of the battery or batteries contained in such vehicle pursuant to the qualified manufacturer written reports, described in section 6 of this revenue procedure.

(3) Once the number of approved batteries in the IRS Energy Credits Online Portal reaches zero or less than zero, the qualifying manufacturer will not be able to submit additional written reports for new clean vehicles into the IRS Energy Credits Online Portal.

(4) Any remaining balance in the compliant-battery ledger at the end of the calendar year, whether positive or negative, will be included in the compliant-battery ledger for the subsequent calendar year. If a qualified manufacturer has multiple compliant-battery accounts with a negative balance, any negative balance will first

be included in the compliant-battery ledger for the same model or class of vehicles for the subsequent calendar year. However, if there is no ledger for the same model or class of vehicles in the subsequent calendar year, the IRS can account for such negative balance in the ledger of a different model or class of vehicles of the qualified manufacturer.

.10 *Year End Attestation.* No later than January 30 of the year after the calendar year for which a compliant-battery ledger is established, the qualified manufacturer, under penalty of perjury, must submit an attestation to the DOE as to the accuracy of the calendar year's projected number of FEOC-compliant batteries, as established in sections 5.03 and 5.04 of this revenue procedure, and as adjusted under sections 5.05, 5.07, and 5.08 of this revenue procedure. The IRS will make a determination regarding the year end attestation and may make appropriate adjustments to the compliant-battery ledger as described in sections 5.07 and 5.08 of this revenue procedure, as a result of such determination.

## **SECTION 6: WRITTEN REPORTS BY QUALIFIED MANUFACTURERS**

.01 *Contents of Written Reports by 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 VIN; and
- (g) Such other information as the Secretary may provide on [irs.gov](https://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.

(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.

(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.

(h) For vehicles anticipated to be placed in service after December 31, 2024:

(i) The number of batteries from which the electric motor of the motor vehicle draws electricity.

(ii) The serial number of each battery in the vehicle.

(iii) A certification that the vehicle contains FEOC-compliant batteries that are tracked on a compliant-battery ledger.

(i) For vehicles anticipated to be placed in service after December 31, 2023, certification that the new clean vehicle meets the excluded entity requirements in section 30D(d)(7) and the clean vehicle regulations.

(3) Specifically, for § 25E :<sup>4</sup>

(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 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 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) (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."

.02 *Filing of Written Reports by Qualified Manufacturers.* Qualified manufacturers must file the reports pursuant to section 6.01 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. Until the IRS provides otherwise, 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. In addition, for any new clean vehicle under § 30D for which a written report was previously submitted as described in section 6.02 of Rev. Proc. 2022-42 or section 7.02 of Rev. Proc. 2023-33 but is not placed in service prior to January 1, 2024, qualified manufacturers must update the written report to include information on the vehicle's compliance with § 30D(d)(7). Qualified manufacturers must send an email to *IRS.Clean.Vehicles.QM.Reporting@irs.gov* indicating their intent to submit updated reports, and the IRS will respond with instructions on how to submit their updated reporting information. Beginning in 2024, on a date determined by the IRS, qualified manufacturers will be required to file the written reports described in section 6.01 of this revenue procedure through the IRS Energy Credits Online Portal monthly by the fifteenth of the month following the month to which each monthly written report relates. Qualified manufacturers may file reports more frequently than once a month. The availability of the IRS Energy Credits Online Portal for submission of written reports by qualified manufacturers, as well as any changes to the content and format of the written reports will be provided on *irs.gov*, and qualified manufacturers will be notified of the update.

*.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 such vehicle in service may rely on the manufacturer's certification concerning the manufacturer's status as a qualified manufacturer. A taxpayer also may rely on the information and certifications contained in the qualified manufacturer's written reports for the tax credits 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 7. EFFECT OF ERRORS AND FRAUD WITH RESPECT TO SECTION 30D**

*.01 In General.* If the IRS determines, after consultation with the DOE and after review of the attestation, certification, and documentation requirements in section 5 of this revenue procedure relating to the section 30D credit, that a qualified manufacturer has provided attestations, certifications, or documentation that contain inaccurate information, it may take appropriate action as described in sections 7.02 and 7.03 of this revenue procedure. Such action would affect vehicles and qualified manufacturers on a prospective basis.

*.02 Inadvertent errors.* If the IRS determines that the attestations, certifications, or documentation for a specific new clean vehicle contain inadvertent errors, the IRS will notify the qualified manufacturer in writing, and the qualified manufacturer will have 21 days from the date of the notification to cure the error or rebut the IRS' determination. If the error or errors are not cured:

(1) In the case of a new clean vehicle that has not been placed in service for which the qualified manufacturer has submitted a periodic written report certifying compliance with the requirements of § 30D(d), such vehicle will no longer be considered a new clean vehicle eligible for the § 30D credit.



(2) In the case of a new clean vehicle that has not been placed in service for which the qualified manufacturer has not submitted a periodic written report certifying compliance with the requirement of § 30D(d) , the qualified manufacturer may not submit such periodic written report.

(3) In the case of a new clean vehicle that has been placed in service, the IRS may require a decrease in the compliant-battery ledger. If the qualified manufacturer has multiple compliant-battery ledgers, the IRS may determine which of the ledgers will be decreased.

.03 *Intentional disregard or fraud.* If the IRS determines that a qualified manufacturer intentionally disregarded attestation, certification, or documentation requirements or reported information fraudulently or with intentional disregard, all vehicles of the qualified manufacturer that have not been placed in service will no longer be considered new clean vehicles eligible for the section 30D credit. As an additional consequence, the IRS may terminate the written agreement between the IRS and the manufacturer, thereby terminating the manufacturer's status as a qualified manufacturer. The IRS will notify the qualified manufacturer in writing of the determination. If a qualified manufacturer is notified of the termination of its written agreement, it will have the opportunity for administrative review of the IRS's determination. During the period that the issue is pending, the qualified manufacturer will not be able to certify any vehicles as eligible for the §§ 30D , 45W , and 25E credits. Once the IRS makes a final determination, a qualified manufacturer's written agreement will either be confirmed as revoked, fully reinstated, or reinstated under conditions as determined by the IRS. The qualified manufacturer may submit a new written agreement to reestablish qualified manufacturer status only as provided by the IRS.

## **SECTION 8. EFFECT ON OTHER DOCUMENTS**

.01 The requirements of sections 4.03 and 4.04 of this revenue procedure regarding filing a written agreement to be a qualified manufacturer before January 1, 2024, supersede the requirements of section 4.01 of Rev. Proc. 2022-42 . Sections 4.02 and 4.04 of this revenue procedure supersede section 4.02(1) and 7.01 of Rev. Proc. 2023-33 , providing information for qualified manufacturers to register and submit qualified manufacturer written agreements through the IRS Energy Credits Online Portal after January 1, 2024.

.02 Section 6.01 of this revenue procedure supersedes section 4.02 of Rev. Proc. 2022-42 , regarding the periodic reports submitted by qualified manufacturers. Section 6.02 of this revenue procedure supersedes the requirements of section 7.02 of Rev. Proc. 2023-33 , in providing procedures for qualified manufacturer filing of monthly written reports through the IRS Energy Credits Online Portal. Sections 6.03 and 6.04 of this revenue procedure supersede sections 4.03 and 4.04 of Rev. Proc. 2022-42 , respectively, providing information for taxpayer reliance and the effect of erroneous reports.

## **SECTION 9. PAPERWORK REDUCTION ACT**

.01 The collection of information contained in this revenue procedure has been submitted, and will be

submitted, to the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507 ) under control number 1545-2311. 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.

.02 The collection requirements in sections 4 and 6 of this revenue procedure were previously approved by OMB under control number 1545-2137. This revenue procedure does not change these collection requirements. The new collections of information in this revenue procedure are in section 5. This information is collected and retained to ensure that vehicles meet the requirements for the new clean vehicle credit under § 30D . 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 IRS will submit the collection requirements under section 5 of this revenue procedure to OMB under 5 CFR 1320.10 . The estimated total annual reporting burden is 4,450 hours.

.03 The estimated annual burden for the submission of information to the DOE before July 1 per respondent is 100 hours. The estimated annual burden for additional supplemental submissions of information to the DOE is 25 hours per respondent. The estimated annual burden per respondent is 0.25 hours to complete the qualified manufacturer written reports. The estimated number of respondents is 25. The estimated annual frequency of responses is 16.

.04 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 .

## **SECTION 10. 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 number).

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<sup>fn</sup>  
1 Unless otherwise specified, all "Section" or " § " references are to sections of the Code.

<sup>fn</sup>  
2 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 4.05 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.

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3 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. The transfer election provisions are incorporated by reference in § 25E(f) and apply to previously-owned clean vehicles.

<sup>fn</sup>

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