



TaxNewsFlash

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IRS announces more time for dealers and sellers of clean vehicles to submit time-of-sale reports

The IRS today announced a temporary extension through January 16, 2023, of the three-day time period provided in Rev. Proc. 2023-38 for dealers and sellers of clean vehicles to submit time-of-sale reports in the [IRS Energy Credits Online](#) (IRS ECO) portal that became available on January 1, 2024.

According to today's IRS release—[IR-2024-02](#) (January 5, 2024)—this means dealers and sellers have until January 19, 2024, to submit a time-of-sale report for vehicles sold January 1, 2024, through January 16, 2024.

Background

The Treasury and Department and IRS on December 1, 2023, released [Rev. Proc. 2023-38](#) [PDF 210 KB] updating the procedural rules for qualified manufacturers to comply with the reporting, certification, and attestation requirements regarding vehicles eligible for a clean vehicle credit. Read [TaxNewsFlash](#)

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