



Individuals and the Alternative Fuel Vehicle Refueling Property Credit ¹

Installing an electric vehicle charger in your home can make charging an electric vehicle simpler, faster, and more convenient, while potentially increasing your home's property value. This tax credit reduces the costs associated with such charging equipment and installation.

What is the § 30C Alternative Fuel Vehicle Refueling Property Credit?

If you install electric vehicle charging equipment at your home, you may be eligible for the Alternative Fuel Vehicle Refueling Property Tax Credit.

How much is the credit for a single item of qualified refueling property?

For consumers who purchase and install an electric vehicle charger for their principal residence, the tax credit equals 30% of the cost, up to a maximum credit of \$1,000 per charging port. This includes labor and certain associated property that is directly attributable and traceable to a charger, such as a pedestal directly supporting a charging port.

What recharging property qualifies?

To qualify, an individual's electric vehicle charger must:

- ✓ be placed in service during the tax year.
- ✓ have original use that began with the taxpayer.
- ✓ be in an eligible census tract.
- ✓ be installed on property used as their primary residence.

How do I find out if my home is in an eligible census tract?

Your electric vehicle charger must be placed in service in an eligible low-income community census tract or non-urban census tract. Approximately two-thirds of Americans are in eligible census tracts.

To determine if your home is in an eligible census tract:

- If filing on or before November 15, 2024:
 - learn more by using the Department of Energy's map of eligible locations established in [Notice 2024-20](#) ² to determine if your property is located within an eligible census tract. See the mapping tool here: anl.gov/esia/refueling-infrastructure-tax-credit.
- If filing after November 15, 2024:
 - determine your 11-digit census tract geographic identifier (GEOID) under the 2020 census tract boundaries by using the Census Bureau mapping tool available here: census.gov/data/data-tools/2020-census-tract.html.
 - see if your identified 2020 GEOID is included in the IRS-provided list here: irs.gov/pub/irs-drop/appendix-b-list-of-2020-census-tract-boundary-30c-eligible-tracts-v2-1-4-2024.pdf.³

The IRS will periodically publish lists of specific census tracts that meet the requirements, along with instructions on how taxpayers may determine their census tract identifying numbers in the Federal Register or Internal Revenue Bulletin.

1. The information in this document pertains to eligible property placed in service beginning January 1, 2023, through December 31, 2032.

2. Notice 2024-20: irs.gov/pub/irs-drop/n-24-20.pdf

3. If your property is placed in service prior to January 1, 2025, you may also determine your 11-digit GEOID under the 2015 census tract boundaries here: census.gov/data/data-tools/2015-census-tract.html. If you use the 2015 census tract boundaries, see if your 2015 GEOID is eligible in the IRS-provided list here: irs.gov/pub/irs-drop/appendix-a-list-of-2015-census-tract-boundary-30c-eligible-tracts-v2-1-4-2024.pdf.



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How do I calculate how much of a credit am I eligible for?

The credit for each single item of § 30C property equals 30% multiplied by the sum of the following:

1. the cost of the single item of § 30C property (e.g., a charging port);
2. the cost of the associated property that is directly attributable and traceable to the single item of § 30C property (e.g., a pedestal that directly supports a charging port).

Example: An individual installs electric vehicle supply equipment (EVSE) at their home which costs \$1,500 (including labor) and consists of a charger, charging port, and connector. They also install a \$500 wall mount specifically designed to support the charging port and for \$1,000 add a new electric panel and install conduit/wiring solely to service the charger. In this case:

- The single item of § 30C property is the charging port.
- The charger (excluding the charging port), connector, wall mount, new electric panel, and conduit/wiring are associated property directly attributable and traceable to the charging port.
- 30% of the sum of the single item of § 30C property and associated property is \$900, and since it's less than the \$1,000 credit limit per single item of § 30C property, the allowable credit amount is \$900.

How do I receive the credit?

1. Confirm that you live in an eligible census tract as of the placed-in-service date.
2. Purchase and install your electric vehicle charger at your primary residence.
3. Keep all documentation, including receipts verifying your purchase and any associated labor costs for installation.
4. When filing your tax return the year when your property was placed in service, claim the Alternative Fuel Vehicle Refueling Property Credit using [IRS Form 8911](#).⁴

Related Resources

- Treasury IRA Tax Guidance: [treasury.gov/ira-taxguidance](https://www.treasury.gov/ira-taxguidance)
- IRS Alternative Fuel Vehicle Refueling Property Credit: [irs.gov/cleanenergy30c](https://www.irs.gov/cleanenergy30c)
- FAQs regarding eligible census tracts under the Alternative Fuel Vehicle Refueling Property Credit: [irs.gov/credits-deductions/frequently-asked-questions-regarding-eligible-census-tracts-for-purposes-of-the-alternative-fuel-vehicle-refueling-property-credit-under-section-30c](https://www.irs.gov/credits-deductions/frequently-asked-questions-regarding-eligible-census-tracts-for-purposes-of-the-alternative-fuel-vehicle-refueling-property-credit-under-section-30c)
- About Form 8911, Alternative Fuel Vehicle Refueling Property Credit: [irs.gov/forms-pubs/about-form-8911](https://www.irs.gov/forms-pubs/about-form-8911)
- Businesses and the Alternative Fuel Vehicle Refueling Property Credit: home.treasury.gov/system/files/8861/30C%20Explainer%20-%20Biz.pdf
- Tax-Exempt Entities and the Alternative Fuel Vehicle Refueling Property Credit: home.treasury.gov/system/files/8861/30C%20Explainer%20-%20TxE.pdf

4. IRS Form 8911: [irs.gov/pub/irs-pdf/f8911.pdf](https://www.irs.gov/pub/irs-pdf/f8911.pdf)