



Individuals, Electric Vehicle Chargers, and the Alternative Fuel Vehicle Refueling Property Credit

This credit, as amended by the Inflation Reduction Act of 2022 and described in this document, applies to eligible property placed in service beginning January 1, 2023, through December 31, 2032.

Installing an electric vehicle charger at your home can make charging an electric vehicle simpler, faster, and more convenient, while potentially increasing your home's property value. This tax credit can offset some of the costs associated with the purchase and installation of qualified charging equipment.



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

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

How much is the credit for a single item of qualified recharging 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, and
- › 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

In general:

- › Determine your 11-digit census tract geographic identifier (GEOID) under the 2020 census tract boundaries by using the [Census Bureau mapping tool](#).¹
- › See if your identified GEOID is included in the IRS-provided list here: [Appendix B](#).

If your recharging property is placed in service prior to January 1, 2025, in addition to the directions above, you may alternatively

- › Determine your 11-digit census tract geographic identifier (GEOID) under the 2015 census tract boundaries by using the [Census Bureau mapping tool](#).
- › See if your identified GEOID (using the 2015 census tract boundaries) is included in the IRS-provided list here: [Appendix A](#).²

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 Eligible census tracts are described in [Notice 2024-202](#) as modified by [Notice 2024-64](#).

² You may also use the Department of Energy's Argonne National Laboratory mapping tool to help determine if your property is located within an eligible census tract (regardless of if your recharging property is placed in service before or after January 1, 2025). However, it should be viewed as a tool and cannot be relied upon as tax guidance. See the tool here: anl.gov/esia/refueling-infrastructure-tax-credit.

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.³
- › 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 for the year when your property was placed in service, claim the Alternative Fuel Vehicle Refueling Property Credit using [Form 8911](#).

Related Resources

- › [Alternative Fuel Vehicle Refueling Property FAQs](#)
- › [Form 8911, Alternative Fuel Vehicle Refueling Property Credit](#)
- › [Businesses and the Alternative Fuel Vehicle Refueling Property Credit](#)
- › [Tax-Exempt Entities and the Alternative Fuel Vehicle Refueling Property Credit](#)

³ If the electric panel and conduit/wiring serve more than just the charger, some or all of those costs will be excluded.

