



EV Charger Federal Tax Credit Checklist for Businesses

Charging Equipment for Businesses

Before You Install

- Determine if your business charging installation is in an eligible census tract.**
 - Check your eligibility through the [Refueling Infrastructure Tax Credit Mapping Tool](https://experience.arcgis.com/experience/3f67d5e82dc64d1589714d5499196d4f/).
<https://experience.arcgis.com/experience/3f67d5e82dc64d1589714d5499196d4f/>
- Make sure the equipment you want qualifies for the tax credit.**
It must be:
 - New. The original use begins with your business, the taxpayer.
 - Placed in service by June 30, 2026.
 - Depreciable property (business expense).
- Understand the [IRS's prevailing Wage and Apprenticeship \(PWA\) requirements](#) to maximize your tax credit. Meeting these requirements means a 30% tax credit instead of a 6% tax credit.**

Purchase and Install Your Equipment

- Keep all documentation, including receipts of equipment purchases and labor costs.**
- Calculate your tax credit:**
 - Include the cost of a single charger, including charging port(s), connectors, and wall mount or pedestal.
 - Include the expenses that support multiple charging ports—such as battery storage, electrical panel upgrades, wiring, or a charge management system—and divide this amount by the number of charging ports. Add this divided number to the cost of each port.
 - Multiply this combined number times 6% (or 30% if prevailing wage and apprenticeship requirements are met).

Claim Your Tax Credit

- When filing your taxes for the year you placed your charging station in service, claim the tax credit using [IRS Form 8911](#).**

ALL EQUIPMENT MUST BE OPERATIONAL BY JUNE 30, 2026

Plug In America does its best to provide current, accurate information, but we are not tax professionals. Consult your tax advisor to see if you qualify.