



EV Charger Federal Tax Credit Checklist for Tax-Exempt Entities

Charging Equipment for Tax-Exempt Entities

Before You Install

- Determine if your entity's charging installation is in an eligible census tract.**
 - If you are filing **on or before November 15, 2024**, check your eligibility through the Refueling Infrastructure Tax Credit Mapping Tool: anl.gov/esia/refueling-infrastructure-tax-credit
 - If you are filing **after November 15, 2024**, check your eligibility by determining your 11-digit census tract geographic identifier (GEOID) in a two-step process.
 - Click on [this map](#) and zoom into your census tract to reveal your GEOID.
 - Look up your GEOID on this [IRS-provided list](#) to determine eligibility. **TIP:** On a desktop computer, copy and paste your GEOID into the find function (Ctrl + F) for faster results.
- Make sure the equipment you want qualifies. It must be:**
 - New. The original use begins with your entity, the taxpayer.
 - Placed in service during the tax year.
 - Depreciable property.
- 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**.**

A Tax-exempt Entity Can Claim the Tax Credit in One of Two Ways

1. The entity can claim the credit by notifying the equipment seller in writing that you intend to claim the credit via elective pay. In this case, the entity must file for the tax credit for the year it was placed in service.

2. The equipment seller can claim the credit, clearly disclose the allowable amount, and pass it to the entity. In this case, the tax credit could be used to offset some of the installation costs by passing the tax savings on to the entity.

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.