



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.**
 - If you are filing **on or before November 15, 2024**, check your eligibility through the [Refueling Infrastructure Tax Credit Mapping Tool](#).
 - 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 business, the taxpayer.
 - Placed in service during the tax year. If you install a charger at your business and it becomes operational in 2024, then you must file for the EV charging tax credit on your 2024 federal tax return, which is filed in 2025.
 - 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:**
 - Add the cost of a single charger, including charging port(s), connectors, and wall mount or pedestal.
 - Add 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). If this amount is greater than \$100,000, you will file for a \$100,000 tax credit for each port. If this amount is less than \$100,000, you will file for the calculated amount for each port.
- When filing your taxes for the year you placed your charging station in service, claim the tax credit using [IRS Form 8911](#).**

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.