

Alternative Fuel Infrastructure Tax Credit

For alternative fuel vehicle (AFV) infrastructure placed in service prior to January 1, 2023, see the [Pre-2023 Alternative Fuel Infrastructure Tax Credit \(https://afdc.energy.gov/laws/13402\)](https://afdc.energy.gov/laws/13402) entry.

Installations Beginning January 1, 2023

The Alternative Fuel Vehicle Refueling Property Credit is available for qualified AFV fueling property installed in qualified locations on or after January 1, 2023, and through December 31, 2032. A single item of 30C property is each charging port or fuel dispenser, as well as each energy storage property for electricity, hydrogen, natural gas, propane, E85, or biodiesel blends of at least 20% (B20+). Components and parts that are essential to the operation of the charging port or fuel dispenser, including labor costs for constructing and installing the property, are also eligible for the 30C credit. Businesses are eligible for a tax credit of:

- 6% of the depreciable costs, up to \$100,000 per item; or,
- 30% of the depreciable costs, up to \$100,000 per item, if the installation meets U.S. Department of Labor [prevailing wage and apprenticeship requirements \(https://www.federalregister.gov/documents/2022/11/30/2022-26108/prevaling-wage-and-apprenticeship-initial-guidance-under-section-45b6bii-and-other-substantially\)](https://www.federalregister.gov/documents/2022/11/30/2022-26108/prevaling-wage-and-apprenticeship-initial-guidance-under-section-45b6bii-and-other-substantially).

For more information, see the [Alternative Fuel Vehicle Refueling Property Credit \(https://www.federalregister.gov/public-inspection/2024-20748/alternative-fuel-vehicle-refueling-property-credit\)](https://www.federalregister.gov/public-inspection/2024-20748/alternative-fuel-vehicle-refueling-property-credit) proposed rule.

Tax exempt entities, including state and local governments, may be eligible to receive this credit in the same amount as businesses, via IRS elective pay provisions. For elective pay eligibility requirements, please see the IRS [Elective Pay and Transferability \(https://www.irs.gov/credits-deductions/elective-pay-and-transferability#:~:text=Elective%20pay%20makes%20certain%20clean%20energy%20tax%20credits,pay%20for%20the%20full%20value%20of%20the%20credit\)](https://www.irs.gov/credits-deductions/elective-pay-and-transferability#:~:text=Elective%20pay%20makes%20certain%20clean%20energy%20tax%20credits,pay%20for%20the%20full%20value%20of%20the%20credit) website.

Consumers who purchase qualified alternative fueling equipment for installation at their principal residence in qualified locations on or after January 1, 2023, and through December 31, 2032, may receive a tax credit of up to 30% of the cost, up to \$1,000.

To be eligible, all qualified fueling equipment also must be installed in a population census tract that is a low-income community or not an urban area. To help determine if an installation location is in a qualified census tract, see the IRS [Guidance on the Qualified Alternative Fuel Vehicle Refueling Property Credit \(https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-qualified-alternative-fuel-vehicle-refueling-property-credit\)](https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-qualified-alternative-fuel-vehicle-refueling-property-credit) and Argonne National Laboratory's [30C Tax Credit Eligibility Locator \(https://experience.arcgis.com/experience/3f67d5e82dc64d1589714d5499196d4f/page/Page/\)](https://experience.arcgis.com/experience/3f67d5e82dc64d1589714d5499196d4f/page/Page/) tool and list of frequently asked questions.

Additional requirements may apply. For further details, see the IRS [Inflation Reduction Act of 2022 \(https://www.irs.gov/inflation-reduction-act-of-2022\)](https://www.irs.gov/inflation-reduction-act-of-2022) website and IRS Form 8911, which is available on the IRS [Forms and Publications \(https://www.irs.gov/forms-instructions\)](https://www.irs.gov/forms-instructions) website. Additional location eligibility information is available in the IRS [Guidance on Satisfying the Geographical Requirements of the Section 30C Alternative Fuel Vehicle Refueling Property Credit \(https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-qualified-alternative-fuel-vehicle-refueling-property-credit\)](https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-qualified-alternative-fuel-vehicle-refueling-property-credit). For more information, including frequently asked questions and an eligibility locator map, see the Argonne National Laboratory [Refueling Infrastructure Tax Credit \(https://www.anl.gov/esia/refueling-infrastructure-tax-credit\)](https://www.anl.gov/esia/refueling-infrastructure-tax-credit) website.

(Reference [26 U.S. Code 30C, 30D, 38, and 6417 \(http://www.gpo.gov/fdsys/\)](http://www.gpo.gov/fdsys/) and [Public Law 117-169 \(https://www.congress.gov/public-laws/117th-congress/\)](https://www.congress.gov/public-laws/117th-congress/))

Point of Contact

U.S. Internal Revenue Service
Phone: (800) 829-1040
<http://www.irs.gov/> (<http://www.irs.gov/>)

Jurisdiction: **Federal**

Type: **Incentives**

Agency: **U.S. Internal Revenue Service**

Enacted: **Aug 8, 2005**

Amended: **Aug 16, 2022**

Technologies: **Biodiesel, Ethanol, EVs, Hydrogen Fuel Cells, Natural Gas, PHEVs, Propane (LPG)**

See all [Federal Laws and Incentives \(/laws/fed_summary\)](#).

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