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census tracts in Notice 2024-20, the IRS said.

Jason Bramwell • Apr. 15, 2024



The Treasury Department and the IRS on April 12 corrected [Appendix A](#) and [Appendix B](#) of [Notice 2024-20](#) to add additional eligible census tracts for the qualified alternative fuel vehicle refueling property (i.e., electric vehicle charging stations and equipment) tax credit.

These additional census tracts were determined to meet the description of eligible census tracts in Notice 2024-20, the IRS said.

Notice 2024-20 was issued in January, providing guidance to taxpayers on

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04019005200	Arizona	Pima
36053030101	New York	Madison
36053030102	New York	Madison
36053030200	New York	Madison
46102940500	South Dakota	Oglala Lakota County/Shannon
46102940800	South Dakota	Oglala Lakota County/Shannon
46102940900	South Dakota	Oglala Lakota County/Shannon

Appendix B was corrected to include:

2020 11-digit census tract GEOID	State name	County name
17095000600	Illinois	Knox County
19145490300	Iowa	Page County
20181453700	Kansas	Sherman County

After expiring more than two years ago, the Inflation Reduction Act of 2022 brought back the federal EV charger tax credit. The changes in the Biden administration’s signature law apply to EV charging stations and equipment placed in service after Dec. 31, 2022, and before Jan. 1, 2033.

The credit amount for property not subject to depreciation is 30% of the cost of the qualified property placed in service during the tax year. The credit amount for depreciable property is 6% of the cost of the qualified property placed in service during the tax year but may be increased to 30% of the cost of the qualified property if the prevailing wage and apprenticeship requirements are met. The credit is limited to \$100,000 for depreciable property and \$1,000 for non-depreciable property, according to the IRS.

Property must be placed in service in an eligible census tract to qualify for the credit.

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