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In addition to the FAQs listed below, the Internal Revenue Service worked with the Treasury Department and Department of Energy on additional FAQs that can be found on the [Department of Energy's website](#) .

Q1. What does "placed in service" mean in relation to my qualified alternative fuel vehicle refueling property? (added January 19, 2024)

A1. Generally, property is placed in service when it is ready and available for a specific use, regardless of whether or not it is actually used at the time. For example, an EV charger installed at an individual taxpayer's principal residence will be placed in service when it is operational.

For businesses and other eligible entities the IRS has provided general guidance for taxpayers to determine when a property is placed in service in [Publication 946 \(How to Depreciate Property\)](#).

Q2. When do I need to place my qualified alternative fuel vehicle refueling property in service to be eligible for the 30C credit? (added January 19, 2024)

A2. To be eligible for the 30C credit (as amended by the IRA), the property must be placed in service after Dec. 31, 2022, and before Jan. 1, 2033. Property placed in service before Jan. 1, 2023, may be eligible for the 30C credit under the law in effect before the IRA.

Q3. If I am an individual and purchased a charger to install at my principal residence, does my principal residence need to be in an eligible census tract for the charger to potentially be eligible for the tax credit? (added January 19, 2024)

Q4. How do I know if my qualified alternative fuel vehicle refueling property is installed in a location that qualifies for the tax credit? (added January 19, 2024)

A4. To be eligible for the credit, qualified alternative fuel vehicle refueling property must be placed in service in one of two types of population census tracts (or both, if the population census tract qualifies under both categories).

The categories are:

1. **Low-income community census tracts:** Census tracts as described in the "low-income community" definition of the New Markets Tax Credit (NMTC) (Internal Revenue Code section 45D).
2. **Non-urban census tracts:** Census tracts defined as "non-urban" according to Treasury/IRS guidance.

Q5. If my qualified alternative fuel vehicle refueling property is in one of the two location eligibility categories, do I also have to establish that it is in the other location eligibility category? (added January 19, 2024)

A5. No. Your property only needs to be in one type of location eligibility category to qualify.

Q6. If my qualified alternative fuel vehicle refueling property was placed in service in a non-urban census tract or low-income community census tract before the IRS guidance was released, is it eligible for the 30C credit? (added January 19, 2024)

A6. Property placed in service after December 31, 2022, is eligible for the 30C credit if it is located in an eligible census tract, even though the initial guidance for location determinations was released in January 2024. The listings of eligible census tracts (2011-2015 NMTC tracts, 2016-2020 NMTC tracts, and 2020 non-urban census tracts) are all applicable for property placed in service in calendar year 2023.

Q7. Are the five U.S. territories of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, and Puerto Rico eligible locations for 30C property? (added January 19, 2024)

A7. In general, 30C eligible property must be used in the 50 states or the District of Columbia. However, refueling property may be eligible for 30C if it is owned by a domestic corporation or United States citizen (other than a citizen that is a bona fide resident of a territory) and which is used predominantly in a territory of the United States by such a corporation or such a citizen, or by a corporation created or organized in, or under the law of, a possession of the United States.

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