

Part III – Administrative, Procedural, and Miscellaneous

Modification of Notice 2024-20

Notice 2024-64

SECTION 1. PURPOSE

This notice modifies Notice 2024-20, 2024-7 I.R.B. 668, relating to the alternative fuel vehicle refueling property credit under § 30C of the Internal Revenue Code (§ 30C credit) by updating the mapping tools referenced in sections 5.02 and 5.03 of Notice 2024-20 and extending the period to which section 5.03 of Notice 2024-20 applies.

SECTION 2. BACKGROUND¹

On February 12, 2024, the Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) published Notice 2024-20, 2024-7 I.R.B. 668, to provide guidance on eligible census tracts for the § 30C credit in advance of the 2023 filing season and to announce the intent to propose regulations regarding the § 30C credit (forthcoming proposed regulations). Section 5.01 of Notice 2024-20 refers taxpayers to appendices with lists of eligible census tracts based on either the 2015 census tract boundaries or the 2020 census tract boundaries, as relevant, using a unique identifier called an 11-digit census tract geographic identifiers (GEOID). Section 5.02 of Notice 2024-20 provides website addresses for mapping tools that taxpayers can use to identify the 11-digit census tract GEOID for a location where a property is

¹ Terms used in this notice have the meanings provided in Notice 2024-20.

placed in service.

Section 5.03 of Notice 2024-20 provides that until the issuance of the forthcoming proposed regulations, taxpayers may rely on Notice 2024-20 and its appendices for purposes of determining whether qualified alternative fuel vehicle refueling property has been placed in service in an eligible census tract. In addition, Section 5.03 of Notice 2024-20 provides that until the issuance of the forthcoming proposed regulations, the IRS will administer § 30C in a manner consistent with the appendices and related rules described in the notice.

This notice modifies sections 5.02 and 5.03 of Notice 2024-20 as described in section 3 of this notice.

SECTION 3. MODIFICATION TO NOTICE 2024-20

.01 Change in Websites Used to Identify Census Tracts. Following publication of Notice 2024-20, the Treasury Department and the IRS identified certain technical issues related to the use of the mapping tools identified in section 5.02 of Notice 2024-20, which in rare circumstances may provide inaccurate results. To direct taxpayers to accurate tools provided by the Census Bureau for purposes of the § 30C credit, this section 3.01 updates the mapping tools that taxpayers may use to identify the relevant 11-digit census tract GEOID of an eligible census tract. The Census Bureau will provide continued access to the updated information.

A taxpayer who files or filed a tax return including a claim for a § 30C credit on or before November 15, 2024, may use the mapping tools identified in section 5.02 of Notice 2024-20 as published on February 20, 2024, or the mapping tools identified in section 5.02 of Notice 2024-20 as revised by this notice. A taxpayer who files a tax

return including a claim for a § 30C credit after November 15, 2024, may use the mapping tools identified in section 5.02 of Notice 2024-20 as revised by this notice, but may not use the mapping tools identified in section 5.02 of Notice 2024-20 as published on February 20, 2024.

Accordingly, sections 5.02(2) and 5.02(3) of Notice 2024-20 are modified as follows:

(1) Section 5.02(2) of Notice 2024-20 is modified to read:

(2) Taxpayers can determine the 11-digit census tract GEOID of a location under the 2015 census tract boundaries by using the Census Bureau mapping tool available via <https://www.census.gov/data/data-tools/2015-census-tract.html>.

(2) Section 5.02(3) of Notice 2024-20 is modified to read:

(3) Taxpayers can determine the 11-digit census tract GEOID of a location under the 2020 census tract boundaries by using the Census Bureau mapping tool available via <https://www.census.gov/data/data-tools/2020-census-tract.html>.

.02 Extension of the period to which section 5.03 applies. Section 5.03 of Notice 2024-20 is modified by replacing “issuance of the forthcoming proposed regulations” with “forthcoming proposed regulations are issued as final regulations” in each place the phrase occurs.

SECTION 4. EFFECTIVE DATE

This notice is effective September 18, 2024.

SECTION 5. EFFECT ON OTHER DOCUMENTS

Sections 5.02(2), 5.02(3), and 5.03 of Notice 2024-20 are modified as provided in section 3 of this notice. Except as explicitly provided in section 3 of this notice, this

notice does not otherwise affect the guidance provided in Notice 2024-20.

SECTION 6. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information regarding this notice, call the energy security guidance contact number at (202) 317-6853 (not a toll-free call).