



# The Electrification Coalition's Elective Pay Guidance: Form 8911 and Worksheet 1

This document provides a step-by-step walkthrough of how to fill out the Alternative Fuel Vehicle Refueling Property Credit tax form (Form 8911) for elective pay applicants. Applicants must be registered with the IRS in order to submit an application, and must submit the form annotated in this document along with Form 990T and Form 3800. Worksheet 1 (page two of this document) should also be completed. It can be found in the Form 8911 Instructions.

<b>8911</b>		<b>Alternative Fuel Vehicle Refueling Property Credit</b>		OMB No. 1545-0123
Form (Rev. January 2024)		Attach to your tax return.		Attachment Sequence No. <b>151</b>
Department of the Treasury Internal Revenue Service		Go to <a href="http://www.irs.gov/Form8911">www.irs.gov/Form8911</a> for instructions and the latest information.		
Name(s) shown on return			Identifying number	
<b>Part I Total Cost of Refueling Property</b>				
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year			1
<b>Part II Credit for Business/Investment Use Part of Refueling Property</b>				
2	Business/investment use part (see instructions)			2
3	Section 179 expense deduction (see instructions)			3
4a	Subtract line 3 from line 2			4a
b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)			4b
c	Subtract line 4b from line 4a			4c
5a	Multiply line 4b by 6% (0.06)			5a
b	Multiply line 4c by 30% (0.30)			5b
c	Add lines 5a and 5b			5c
6	Maximum business/investment use part of credit (see instructions)			6
7	Enter the smaller of line 5c or line 6			7
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)			8
9	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s			9
<b>Part III Credit for Personal Use Part of Refueling Property</b>				
10	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9			10
11	Multiply line 10 by 30% (0.30)			11
12	Maximum personal use part of credit (see instructions)			12
13	Enter the smaller of line 11 or line 12			13
14	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. • Other filers. Enter the regular tax before credits from your return.			14
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit	15a		
b	Certain allowable credits (see instructions)	15b		
c	Add lines 15a and 15b			15c
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; <b>do not</b> file this form unless you are claiming a credit on line 9			16
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 9. • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule.			17
18	Subtract line 17 from line 16. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 9			18
19	<b>Personal use part of credit.</b> Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions			19

## Alt Fuel Property Tax Credit (Form 8911)


A single Form 8911 can be used to claim credit for multiple projects.

Enter sum of all qualifying EV charging project costs. (EVSE, wiring, conduit, etc.)

Projects that meet the Prevailing Wage and Apprenticeship Requirement are eligible for 30% credit, all others are eligible for 6% credit. Multi-site applications can blend between both categories. The maximum credit amount is \$100,000.

The final value entered on Line 9 is required to complete Form 3800 for General Business Credits.

**Worksheet 1. Eligible Census Tract Determination for Refueling Property Placed in Service in 2023 or 2024**

Keep for Your Records 

Use a separate worksheet for each separate location where property was placed in service.

1. Enter either the address or the latitude and longitude coordinates for the location where the refueling property was placed in service.  
1. \_\_\_\_\_
2. Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 1 with the CDFI mapping tool ..... 2. \_\_\_\_\_  
The CDFI mapping tool is available at [www.CDFIfund.gov/cims](http://www.CDFIfund.gov/cims).\*
3. Is the 11-digit census tract GEOID you entered on line 2 listed in Appendix A of Notice 2024-20?  
 **Yes.** Property placed in service at the location described on line 1 is considered placed in service in an eligible census tract.  
 **No.** Continue to line 4.

Appendix A is available at [IRS.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://www.irs.gov/pub/irs-drop/Appendix-A-List-of-2015-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

4. Enter the 11-digit census tract GEOID obtained by using the address or coordinates on line 1 with the Census Geocoder ..... 4. \_\_\_\_\_  
To use an address, go to <https://geocoding.geo.census.gov/geocoder/geographies/address?Form>.\*\*  
To use latitude and longitude coordinates, go to <https://geocoding.geo.census.gov/geocoder/geographies/coordinates?Form>.\*\*
5. Is the 11-digit census tract GEOID you entered on line 4 listed in Appendix B of Notice 2024-20?  
 **Yes.** Property placed in service at the location described on line 1 is considered placed in service in an eligible census tract.  
 **No.** Property placed in service at the location described on line 1 does not qualify for this credit.

Appendix B is available at [IRS.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf](https://www.irs.gov/pub/irs-drop/Appendix-B-List-of-2020-Census-Tract-Boundary-30c-Eligible-Tracts-v2-1-4-2024.pdf).

\* On that page, choose "CDFI," which should take you to a page titled "CDFI Public Viewer." In the left-hand side column, choose "Layers." Under "CIMS Layers," put a checkmark in the box next to "2015 CDFI Tract" and remove all checkboxes from other CIMS Layers. Specifically, uncheck the "2020 CDFI Tract" box. Type in the refueling property address or latitude and longitude in the "Search Addresses" bar at the top. This will take you to the tract of the location you entered. If you left click your mouse, the 11-digit population census tract identifier (that is, the GEOID) will appear.

\*\* In the "Benchmark" drop-down menu, choose "Public\_AR\_Census2020." In the "Vintage" drop-down menu, choose "Census2020\_Current." The 11-digit population census tract identifier is in the GEOID under "Census Tracts." Further instructions to use the Census Geocoder are available at [www2.census.gov/data/api-documentation/address%20search%20-%20geocoder%20and%20TIGERweb/How%20to%20Find%20Geo%20Info%20from%20Address.pdf](https://www2.census.gov/data/api-documentation/address%20search%20-%20geocoder%20and%20TIGERweb/How%20to%20Find%20Geo%20Info%20from%20Address.pdf).

**Electric charging stations for certain vehicles with two or three wheels.** Property of a character subject to an allowance for depreciation (business/investment use property) for the recharging of a motor vehicle is qualified alternative fuel vehicle refueling property. For this purpose, a motor vehicle:

- Is manufactured primarily for use on public streets, roads, or highways (not including a vehicle operated exclusively on a rail or rails);
- Has two or three wheels; and
- Is propelled by electricity.

**Prevailing Wage and Apprenticeship Requirements**

If a qualified alternative fuel vehicle refueling project does not meet the project requirements discussed in this

section, the amount of credit that applies to business/investment use property that is part of the project will be figured using a credit rate of 6% instead of 30%.

**Qualified alternative fuel vehicle refueling project.** A qualified alternative fuel vehicle refueling project is a project consisting of one or more properties that are part of a single project.

**Project requirements.** A qualified alternative fuel vehicle refueling project meets the project requirements if it is one of the following.

- A project the construction of which begins prior to January 29, 2023.
- A project that satisfies the prevailing wage and apprenticeship requirements.

**Beginning of construction.** Two methods can be used to establish when construction of a qualified project has

**Worksheet 1**

Worksheet 1, included in the instructions for Form 8911, helps applicants determine whether or not their refueling properties qualify for the Alternative Fuel Vehicle Refueling Property Tax Credit.

Use [CDFI Mapping Tool](#) to collect GEOID codes for applicant EVSE sites records keeping.

Use [30C Tax Credit Eligibility Locator](#) to identify if applicant EVSE sites are within designated census tract areas.

**Further questions on filing? Visit our [Inflation Reduction Act Resource Page](#), or email [Infrastructure@ElectrificationCoalition.org](mailto:Infrastructure@ElectrificationCoalition.org)**

This information is written as general guidance and does not reflect the application of the law to a specific taxpayer's situation, and the applicable Internal Revenue Code provisions ultimately control. Individuals or entities looking to claim the tax credits should always consult with a tax professional, accountant, or attorney on questions regarding eligibility.