



The Electrification Coalition's Elective Pay Guidance: Schedule A (Form 8911)

This document provides a step-by-step walkthrough of how to fill out [Schedule A \(Form 8911\)](#) to receive elective pay for the Alternative Fuel Vehicle Refueling Property Tax Credit. 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 8911](#), [Form 990-T](#), and [Form 3800](#).

SCHEDULE A (Form 8911) <small>(December 2024)</small> Department of the Treasury Internal Revenue Service	Alternative Fuel Vehicle Refueling Property Attach to your tax return. Go to www.irs.gov/Form8911 for instructions and the latest information.	OMB No. 1545-0123 Attachment Sequence No. 151A
Name(s) shown on return		Identifying number
Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.		
Part I Vehicle Refueling Property Details (see instructions)		
1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property		
2a Description of refueling property:		
b If different than filer, enter: (i) Owner's name: (ii) Owner's TIN:		
3 Location of refueling property:		
a Address (if applicable):		
b Coordinates. (i) Latitude: (ii) Longitude:		
4 Date construction began (MM/DD/YYYY):		
5 Date placed in service (MM/DD/YYYY):		
6 Eligible census tract determination:		
a Was the refueling property placed in service (see line 5) before 2025?		
b Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2015 Census Tract Identifier.		
c Is the 11-digit census tract GEOID entered on line 6b listed in Appendix A of Notice 2024-20?		
d Enter the 11-digit census tract GEOID obtained by using the relevant location (see line 3) with the Census Bureau's 2020 Census Tract Identifier.		
e Is the 11-digit census tract GEOID entered on line 6d listed in Appendix B of Notice 2024-20?		
7 Certification/permit number issued by government with jurisdiction over operation of refueling property		

Alternative Fuel Vehicle Refueling Property Tax Credit (Schedule A)
Applicants must submit a Schedule A for each property they wish to receive credit for. All Schedule A forms must be completed before proceeding to Form 8911.

Name shown on return should match information in prefilling. Identifying number refers to your EIN.

Enter registration number received in prefilling portal.

Enter "Electric Vehicle Charging Station."

Fill in address and coordinates—this helps determine what census tract your property is in.

There are two dates that can qualify as the construction start date:
1. The date when significant physical construction began
2. The date when the Five Percent Safe Harbor requirement is satisfied, i.e. when you have paid/incurred 5% or more of the total cost of the installation
Both options are subject to a continuity requirement, as well as all other requirements that qualify a property.

Date when equipment is ready and available for its intended use.

If applicable, enter the certification and/or permit number you received from your local or state government indicating that your property follows local and/or state safety requirements.

START HERE

If your answer to 6a is "Yes," consult the [Census Bureau's 2015 Census Tract Identifier](#) to find the 11-digit GEOID associated with your project's location and enter it in 6b. Next, check if your project is within an eligible census tract by searching for it [Appendix A](#). If it is, check "Yes" for 6c and complete the rest of the form. If it is not, check "No" for 6c and proceed to question 6d.

If your answer to 6a or 6c is "No," consult the [Census Bureau's 2020 Census Tract Identifier](#) to find the 11-digit GEOID associated with your project's location and enter it in 6d. Next, check if your project is within an eligible census tract by searching for it in [Appendix B](#). If it is, check "Yes" for 6e and complete the rest of the form. If it is not, your property unfortunately does not qualify for this tax credit.

Part II Credit Amount for Business/Investment Use Part of Refueling Property			
8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8	
9	Business/investment use percentage (see instructions)	9	%
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 . .	10	
11	Section 179 expense deduction (see instructions)	11	
12	Subtract line 11 from line 10	12	
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" <input type="checkbox"/> Yes <input type="checkbox"/> No		
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	
15	Maximum business/investment use part of credit	15	\$100,000
16	Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16	
Part III Credit Amount for Personal Use Part of Refueling Property			
17	Was the refueling property installed on property used as your main home? <input type="checkbox"/> Yes. Continue to line 18. <input type="checkbox"/> No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit.		
18	Subtract line 10 from line 8	18	
19	Multiply line 18 by 30% (0.30)	19	
20	Maximum personal use part of credit	20	\$1,000
21	Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 . .	21	

For Paperwork Reduction Act Notice, see the Form 8911 instructions. Cat. No. 94797A Schedule A (Form 8911) (12-2024)

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

If the property is used solely for business/investment purposes, enter "100%."

Properties 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.

If the answer to Line 13 is "No," multiply Line 12 by 0.06. If the answer to Line 13 is "Yes," multiply Line 12 by 0.3.

Further questions on filing? Visit our [Inflation Reduction Act Resource Page](#), or email 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.

