



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 <b>smaller</b> 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. <b>Stop here.</b> 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 <b>smaller</b> 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 other properties 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](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.

