

ELECTRIC VEHICLE CHARGING STATIONS TAX CREDIT FACT SHEET

The [Fixing America's Surface Transportation](#) (FAST) Act reauthorized the tax credit for alternative fuel vehicle refueling property until December 31, 2016. This federal tax credit provides buyers significant tax savings and a great incentive for organizations considering installing electric vehicle charging stations.

What Qualifies for the Credit: Your electric vehicle charging station qualifies as alternative fuel vehicle refueling property (not including a building and its structural components) if: It is used to recharge an electric vehicle, but only if the charging station is located at the point where the vehicle is recharged.

- You placed the charging station in service during the tax year for which you're claiming the credit.
- The original use of the charging station began with you.
- If the station is not a business/investment use property, the station must be installed on property used as your primary home.

***Exemptions:** If you are a seller of new vehicle charging stations to a tax-exempt organization, governmental unit, or a foreign person or entity, and the use of that station is described in section 50(b) (3) or (4) of the Internal Revenue Code, you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the charging station. All charging stations eligible for this exception should be treated as business/investment use property.*

Amount of Credit:

If your charging station is considered personal use property, the credit is:

- The smaller of 30% of the station's cost* or \$1,000.

If your charging station is considered business use property, the credit is:

- The smaller of 30% of the station's cost* or \$30,000.

*The station's cost must first be reduced by any deduction taken for the station in accordance with Section 179 of the Internal Revenue Code.