



# TaxNewsFlash

United States

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## IRS corrects appendices to Notice 2024-20, census tracts for credit under section 30C

The IRS today corrected [Appendix A](#) and [Appendix B](#) of [Notice 2024-20](#) to add additional census tracts eligible for the qualified alternative fuel vehicle refueling property credit under section 30C, as amended by H.R. 5376 (commonly called the “Inflation Reduction Act” (IRA)).

Read the IRS release—[IR-2024-107](#) (April 12, 2024)

### Background

The IRA amended the section 30C credit for qualified alternative fuel vehicle refueling property placed in service after December 31, 2022, and before January 1, 2033.

The credit amount for property not subject to depreciation is 30% of the cost of the qualified property placed in service during the tax year. The credit amount for depreciable property is 6% of the cost of the qualified property placed in service during the tax year but may be increased to 30% of the cost of the qualified property if the prevailing wage and apprenticeship requirements are met. The credit is limited to \$100,000 for depreciable property and \$1,000 for non-depreciable property.

Property must be placed in service in an eligible census tract to qualify for the credit. An eligible census tract is any population census tract that is a low-income community or any population census tract that is not an urban area.

The IRS previously issued Notice 2024-20 providing a list of census tracts eligible for the alternative fuel vehicle refueling property credit in Appendices A and B, and explaining how to identify the 11-digit census tract identifier for the location where the property is placed in service. Read [TaxNewsFlash](#)

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