

Alternative Fuel Infrastructure Tax Credit

This incentive expired December 31, 2016, but will remain posted until the federal tax filing deadline.

Fueling equipment for natural gas, propane, liquefied hydrogen, electricity, E85, or diesel fuel blends containing a minimum of 20% biodiesel installed between January 1, 2015, and December 31, 2016, is eligible for a tax credit of 30% of the cost, not to exceed \$30,000. Permitting and inspection fees are not included in covered expenses. Fueling station owners who install qualified equipment at multiple sites are allowed to use the credit towards each location. Consumers who purchased qualified residential fueling equipment prior to December 31, 2016, may receive a tax credit of up to \$1,000. Unused credits that qualify as general business tax credits, as defined by the Internal Revenue Service (IRS), may be carried backward one year and carried forward 20 years. For more information about claiming the credit, see IRS Form 8911, which is available on the IRS Forms and Publications website. (Reference [Public Law \(http://thomas.loc.gov/home/LegislativeData.php?&n=PublicLaws&c=114\)](http://thomas.loc.gov/home/LegislativeData.php?&n=PublicLaws&c=114) 114-113; 26 [U.S. Code \(http://www.gpo.gov/fdsys/\)](http://www.gpo.gov/fdsys/) 30C and 38; and IRS Notice [2007-43 \(http://www.irs.gov/pub/irs-drop/n-07-43.pdf\)](http://www.irs.gov/pub/irs-drop/n-07-43))

Point of Contact

U.S. Internal Revenue Service

Phone: (800) 829-1040

<http://www.irs.gov/> (<http://www.irs.gov/>)

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☐ Yes ☐ No

SUBMIT

The AFDC is a resource of the U.S. Department of Energy's Clean Cities (<https://cleancities.energy.gov/>) program.

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