

# **30C TAX CREDIT FOR ELECTRIC SCHOOL BUS CHARGERS**



**ALLIANCE FOR  
ELECTRIC  
SCHOOL BUSES**

# DISCLAIMER

***This is not official tax guidance.***

***Please review the official IRS guidance and consult with a tax professional as you file for tax credits.***

Although every effort has been made to provide complete and accurate information, WRI and the Alliance for Electric School Buses make no warranties, express or implied, to the accuracy of this summary and assume no liability for its use. You are strongly encouraged to review the official IRS guidance or any subsequent versions of the guidance the IRS may issue.

# USE ELECTIVE PAYMENT TO CLAIM TAX CREDITS

Schools, states and local governments, Tribes and other tax-exempt entities can now claim tax credits for clean energy investments through a process called **elective payment** established by the Inflation Reduction Act of 2022.

Why apply for these tax credits?

**non-competitive**

**unlimited**

**cash reimbursement**

**stackable with federal funds**

**recently available to not-for-profits**

# BOUGHT AN ELECTRIC SCHOOL BUS?

There are two tax credits specific to electrifying school bus fleets eligible for elective payment.



## 45W Qualified Commercial Clean Vehicle Tax Credit

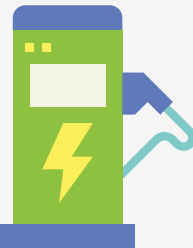
30% of cost or incremental cost, whichever is lesser, up to \$40,000

No location restrictions

Made by a qualified manufacturer  
Acquired for use or lease, not resale



## 30C Alternative Fuel Vehicle Refueling Property Tax Credit



6-30% of EV charger cost, up to \$100,000 per charger

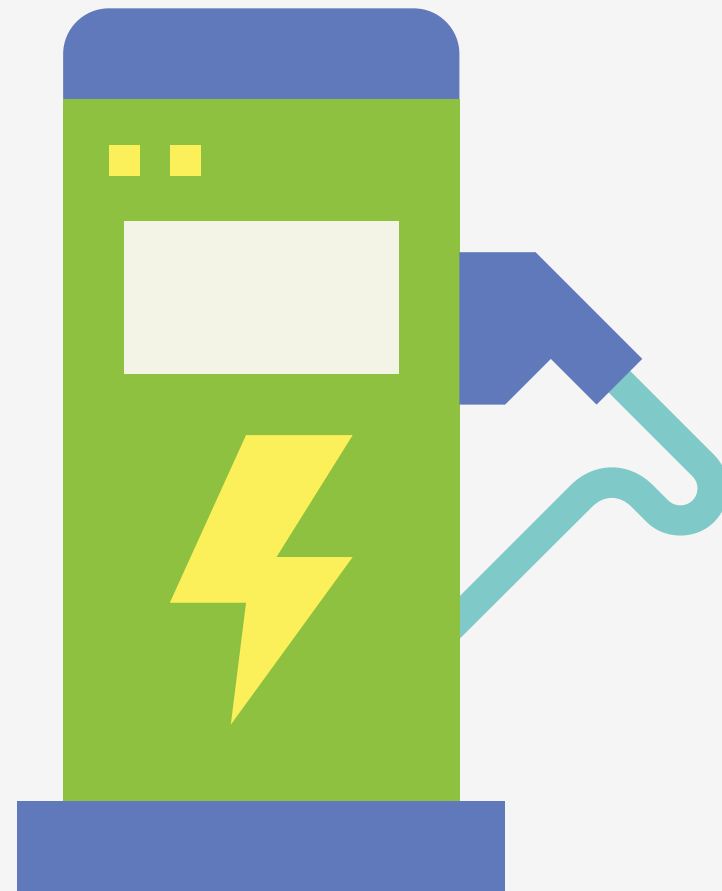
Low-income and non-urban areas only

Bonus for meeting Prevailing Wage and Apprenticeship requirements

**EXPIRED**

# TAX CREDIT FOR EV CHARGERS

The deadline to put a charger into service (install) is June 30, 2026.



## 30C Alternative Fuel Vehicle Refueling Property Tax Credit

6-30% of EV charger cost, up to \$100,000 per charger

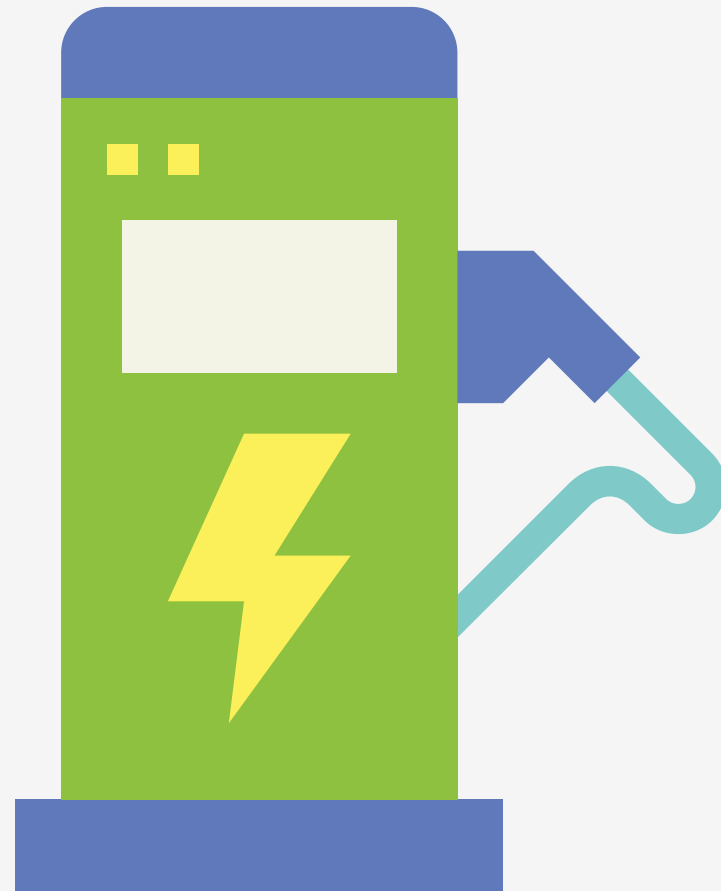
Low-income and non-urban areas only

Bonus for meeting Prevailing Wage and Apprenticeship requirements

Eligible for  
elective  
payment!

# WHAT IS ELIGIBLE

The property must be located where the vehicle is refueled/recharged, whether private or public.  
The credit applies to each charging unit and additional infrastructure, such as:



+

**Charging ports**

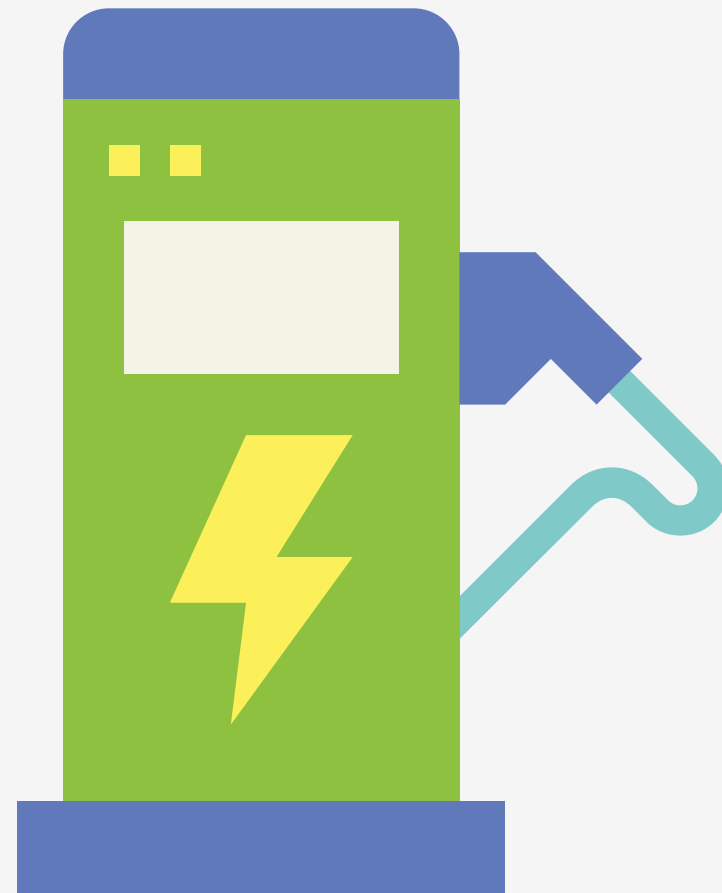
**Connectors**

**Wall mounts**

**Electrical panels**

**Conduit wiring**

# WHO CAN CLAIM 30C TAX CREDIT

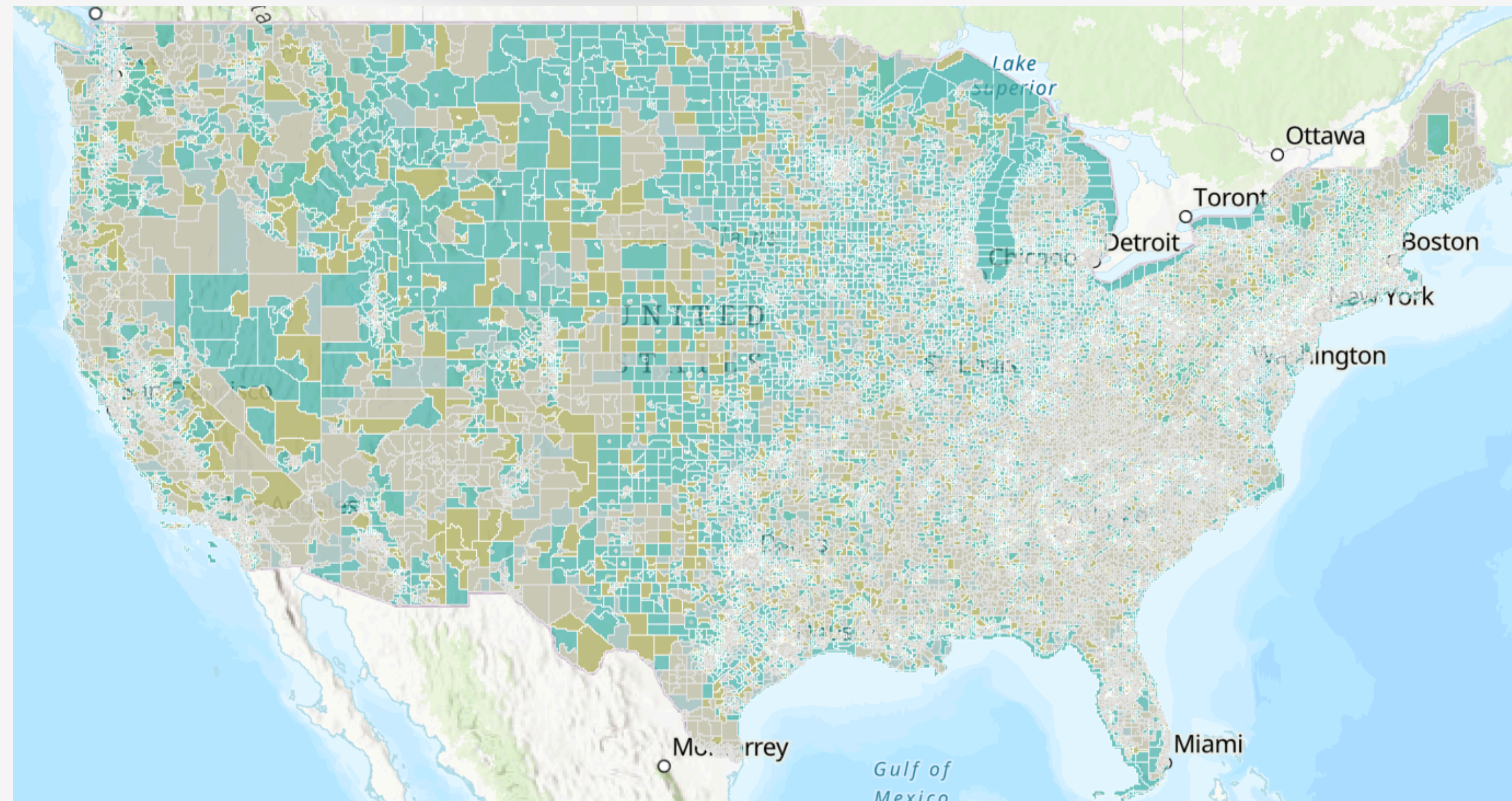


**Consumers, businesses, and tax-exempt entities.**

The seller of the infrastructure can also claim the credit. The credit cannot be claimed by the seller and the customer, so they will need to communicate to confirm who is claiming it.

# WHO CAN CLAIM 30C TAX CREDIT

The charging property or station must be installed in a **low-income community** or **non-urban Census tract**.



# HOW TO CALCULATE YOUR CREDIT

## **30C Alternative Fuel Vehicle Refueling Property Tax Credit**

6% of the property's cost, up to \$100,000 per charger

OR

30% of the property's cost, up to \$100,000 per charger, if the applicant also meets *Prevailing Wage and Apprenticeship Requirements*

# CREDIT BONUSES

## Prevailing Wage

Any laborers and mechanics employed by the school district (or by any contractor or subcontractor) in the construction of charging infrastructure must be paid the prevailing wage for construction in the locality in which the project is located, as most recently determined by the Secretary of Labor.

## Apprenticeship

A certain percentage of the total labor hours of the charging infrastructure construction (including work performed by any contractor or subcontractor) must be performed by qualified apprentices from a registered apprenticeship program. Find the applicable percentages online.

# HOW TO STACK YOUR CREDIT

The 30C Commercial Clean Vehicle Tax Credit can be combined with other tax-exempt grants and forgivable loans, but the credit will be reduced so that any [tax-exempt grants] + [tax credit] do not exceed the cost of the charger.

## Example A

COST OF NEW CHARGER	(\$125,000)
30C TAX CREDIT	\$100,000
EPA CLEAN SCHOOL BUS PROGRAM AWARD	\$50,000

\$50,000 + \$100,000 = \$150,000 -- MORE than the cost of the charger

Tax credit reduced to \$75,000

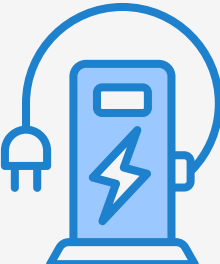
to not exceed the cost of the charger

## Example B

COST OF NEW CHARGER	(\$125,000)
30C TAX CREDIT	\$100,000
STATE GRANT	\$20,000

\$20,000 + \$100,000 = \$120,000 -- LESS than the cost of the charger

Tax credit stays at \$100,000



# **DEADLINE IS SOON - ACT NOW**

Originally, these tax credits were available through 2032. Through the budget bill signed into law on July 4, 2025, Congress accelerated the expiration of multiple clean energy tax credits.

**30C now expires for chargers placed into service after**

**June 30, 2026.**

# “PLACED INTO SERVICE” MEANS **INSTALLED**

To qualify, vehicles or chargers must be placed into service by the expiration date. What does “placed into service” mean?

The property is:

**READY**

**AVAILABLE FOR USE**

The property does *not* have to be operating (e.g., running routes or charging vehicles).

# HOW TO CLAIM YOUR TAX CREDITS

The claimant must be the owner of the vehicle.

*if possible, IRS recommends  
pre-filing at least 120 days  
before your annual filing  
deadline*



**(1) Purchase the property. Place it into service.**

**(2) Complete the pre-filing registration using your IRS online account as early as possible in the start of the tax year in which you plan to receive the credit. Register each individual property (bulk upload is possible). After reviewing, IRS will issue a separate registration number for each property.**

**(3) File your return before the annual deadline and include the registration number(s). Submit Form 990-T (Exempt Organization Business Income Tax Form) and Form 3800 (General Business Credit). Select elective payment.**

**(4) Receive tax credit value as cash reimbursement (a check!).**

*\*IRS allows school districts to use either their fiscal year or calendar year to determine their tax year.*

# TO PRE-FILE, YOU NEED



## IRS ONLINE ACCOUNT

An authorized representative will need to verify their personal identity with photo ID, then provide the school district's EIN, name, and address.



## PROPERTY INFORMATION

For 30C: Charger location, fuel type, purchase agreement, permits



## A SPREADSHEET IF FILING FOR MULTIPLE PROPERTIES

Register multiple properties at once using a spreadsheet template (provided by IRS) and bulk upload.

You can also register for multiple credits at the same time.

# WHEN TO PRE-FILE FOR 30C

If your accounting year is **July-June**, pre-file by July 18th



*Place your charger into service*



*The IRS also allows you to choose to use the calendar year as your tax year.*

# WHEN TO PRE-FILE FOR 30C

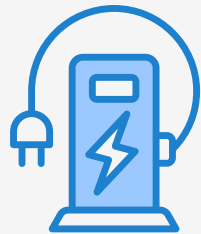
If your accounting year is **Oct-Sep**, pre-file by Oct 18, 2026



*The IRS also allows you to choose to use the calendar year as your tax year.*

# WHEN TO PRE-FILE FOR 30C

If your accounting year is **Jan-Dec**, pre-file by Jan 15, 2027



## NEED TO **AMEND** YOUR PRE-FILING?

Pre-filing registration can only be completed *once* each annual accounting period.

A registration submission can be *amended* to register new buses and/or charging stations later in the year, but only after it has been processed and assigned registration numbers by the IRS.

Submissions can also be amended to change the election type or change or remove a property.

# RESOURCES

[IRS Elective Pay and Transferability](#)

[IRS Elective Pay Pre-Filing Tool](#)

[IRS 30C Alternative Fuel Vehicle Refueling Property Credit](#)

[IRS 30C Tax Credit Eligibility Locator](#)

[Lawyers for Good Government Annotated Tax Forms](#)

[Lawyers for Good Government Elective Pay & IRA Tax Incentives Resources](#)

[UndauntedK12 EV Chargers Tax Credit](#)

# **WHAT TO DO NOW**

**Talk to your school district business officers.**

**Create your IRS Online Account.**

**Pre-file as soon as your property is placed into service.**

# IF YOU **CAN'T** MEET THE JUNE 30 DEADLINE...

Options to identify gap funding:

**Can your state energy office offer support?**

**Can your green bank offer financing?**

**Can your OEM or dealer offer a discount?**

**Can your electric utility offer funding?**

# THANK YOU

Please contact us if you need any support.



**Carolina Chacon**  
**Coalition Manager**  
**[carolina@chaconconsulting.com](mailto:carolina@chaconconsulting.com)**