

Eligibility for the Alternative Fuel Infrastructure Tax Credit

To qualify for the Alternative Fuel Infrastructure Tax Credit, your property must meet one of the following requirements (language copied from the <u>Alternative Fuels Data Center</u>).

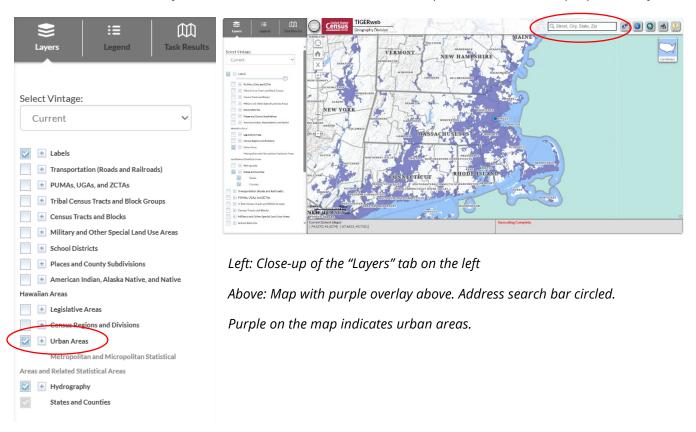
Qualified fueling equipment must be installed in locations that meet the following census tract requirements:

- The census tract is not an urban area;
- A population census tract where the poverty rate is at least 20%; or
- Metropolitan and non-metropolitan area census tract where the median family income is less than 80% of the state medium family income level.

To check if your property qualifies for the tax credit based on its location, follow the instructions below for Step A and Step B below.

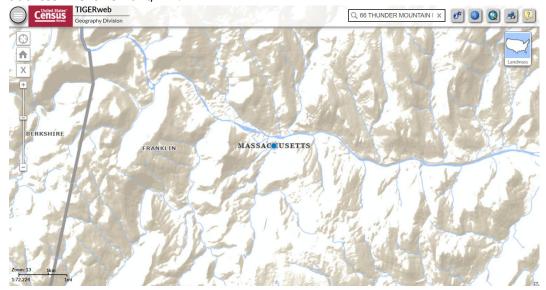
Step A: Check if your property is in a census tract that is not an urban area.

- 1. Go to this webpage: https://tigerweb.geo.census.gov/tigerweb/
- 2. Under the "Layers" tab, check off "Urban Areas." The map should now have a purple overlay.

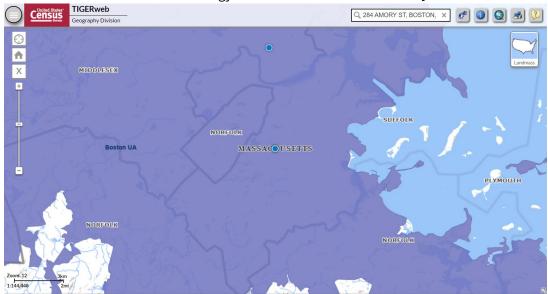




- 3. Type in the address of your property in the top right-hand corner and hit "Return" on your keyboard. The website will prompt you with a formatted version of the address you typed in; click that. The webpage will zoom in on that address.
- 4. **If the area around your property is gray,** *not* **purple, then it is considered rural, not urban, and you qualify for the federal tax credit!** For example, here is a screenshot of an address in Charlemont, MA.



5. If the area around your property is purple, then it is considered urban. To determine whether or not you qualify for the federal tax credit, move on to Step B. For example, here is a screenshot of Green Energy Consumers Alliance's office in Jamaica Plain.





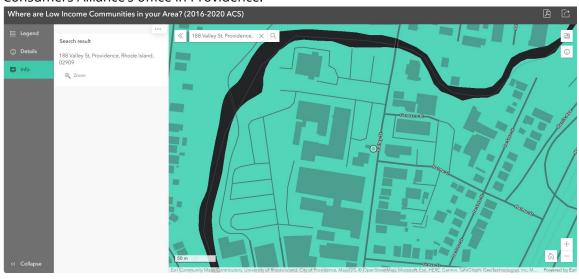
<u>Step B</u>: Check if your property is in a census tract that meets the income requirements.

The eligibility requirements for this tax credit has two definitions of "low-income". Luckily, there's one tool that will give you a simple yes/no answer to whether your property is located in a census tract that meets either requirement.

 Go to this webpage: <u>Where are Low Income Communities in your Area? (2016-2020 ACS)</u> (<u>arcgis.com</u>). You'll see a map with green and gray sections. Green areas qualify as low-income; gray areas do not.



- 2. Type in your address in the address bar at the top and click the correct option that pops up in the drop-down menu.
- 3. If the area around your property is green, then it is considered low-income and you qualify for the federal tax credit! For example, here is a screenshot of Green Energy Consumers Alliance's office in Providence.





4. If the area around your property is gray, then it is not considered low-income, and you do not qualify for the federal tax credit unless it is in a census tract that is considered rural (see Step A). For example, Green Energy Consumers Alliance's office in Jamaica Plain is neither in a rural census tract (see above) or a low-income census tract (see below).

