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Sent Electronically via Regulation.gov

Internal Revenue Service
CC:PA:LPD:PR (Notice 2022-50), Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

**Re: [IRS Notice 2022-50](#)
Request for Comment on Guidance to Implement the IRA**

I'm writing on behalf of Bingham Court, a 27-unit townhouse development in downtown Philadelphia. Bingham Court has three external parking lots for its residents and is interested in installing electric vehicle (EV) charging stations in the lots because of the federal tax credits available under section 30C of the Internal Revenue Code, [26 U.S.C. 30C](#), for alternative fuel vehicle refueling property.

The Section 30C credit expired on December 31, 2021. However, Congress retroactively reinstated it on August 16, 2022, when the [Inflation Reduction Act](#) (IRA) was enacted. See IRA § 13404 (“[Section 30C\(g\)](#) is amended *by striking* “December 31, 2021” and inserting “December 31, 2032.”)

However, beginning on January 1, 2023, § 13404 of the IRA imposes new requirements for the Section 30C credit: “Property shall not be treated as qualified alternative fuel vehicle refueling property unless such property is placed in service in an eligible census tract,” which is defined as “not an urban area” or low-income.

Bingham Court does not satisfy these new 2023 requirements; *however, we do satisfy the requirements in effect for 2022.*

Our challenge is that the IRA was enacted on August 16, 2022, which only provides 4.5 months to complete the project because §30C(a) requires that the EV charging equipment be “placed in service by the taxpayer during the taxable year” (i.e., by December 31, 2022).

Installing EV chargers in three parking lots is a challenging, complex endeavor that involves building permits, electrical connections to the grid of PECO (the local

Request for Comment

IRS Notice 2022-50

Page 2

utility), supply chain constraints in procuring EV chargers, construction in the parking lots, soliciting, vetting, and benchmarking proposals, and obtaining the

approval of the homeowners. As a result, we do not have sufficient time to complete this complex project and satisfy §30C's December 31, 2022 "in service" requirement.

However, the Treasury Secretary has broad rulemaking authority under §30C(h) to "prescribe such regulations as necessary to carry out the provisions of this section." The Treasury Department recently used its broad rulemaking authority for §42 of the IRC to extend the "in service" deadline by nearly two years for the Low Income Housing Tax Credit because of COVID. See [IRS Notice 2022-05](#) ("For purposes of §42(h)(1)(E)(i), if the original deadline for a low-income building to be ***placed in service*** is the close of calendar year 2020, ***the new deadline is the close of calendar year 2022*** (that is, December 31, 2022)."

In light of this precedent to extend an in-service deadline to qualify for a federal tax credit because of extenuating circumstance, we respectfully suggest the Treasury Secretary use its §30C(h) authority to extend the Section 30C in service deadline to August 16, 2023, for projects initiated after August 16, 2022. This would provide the one-year period normally available to exercise the §30C credit and effectuate Congress' goal of incentivizing consumers to install EV chargers to help address climate change.

Thank you for considering this comment.

Kenneth J. Benton

President

Bingham Court Homeowners Association

Philadelphia, Pennsylvania