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4 November 2022

United States Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

SUBMITTED VIA [https:// www.regulations.gov](https://www.regulations.gov)

Re: IRS Notice 2022-51, Request for Comments on Prevailing Wage, Apprenticeship, Domestic Content, and Energy Communities Requirements Under the Act Commonly Known as the Inflation Reduction Act of 2022

Introduction

ChargePoint Inc. appreciates the opportunity to provide comment to the US Department of the Treasury and the Internal Revenue Service (“IRS”) regarding prevailing wage and apprenticeship, under the Inflation Reduction Act (“IRA”) specifically as it pertains to §30C, *Alternative Fuel Vehicle Refueling Property Investment Tax Credit*.

We applaud the ten-year extension and expanded value of this credit as we work together with the federal government and other key stakeholders to electrify American transportation. Furthermore, we appreciate the forward-looking technological considerations made in the legislation to allow for reliable and equitable access to charging for all EV drivers. We look forward to working with IRS to ensure the expanded and extended 30C tax credit will assist our nation in meeting its ambitious climate and job creation goals.

We look forward to working with Treasury and IRS on IRA implementation throughout the RFI and formal comment processes.

Background, ChargePoint:

Founded in 2007, ChargePoint is a leading global electric vehicle charging network that is headquartered in Campbell, California. To date, we have delivered 123 million charges, thus enabling four billion electric miles, and avoiding 178 million gallons of gasoline. At ChargePoint, EV charging is all we do, and we do it all. Passenger cars, delivery vehicles, buses, and more—we charge any EV, anywhere it goes and offer solutions for home, government, multi-family, commercial, and fleet electric vehicle charging infrastructure. We have built a fully integrated portfolio of hardware, cloud services and support with the best technology in the industry.



ChargePoint's primary business model consists of selling smart charging solutions directly to businesses and organizations and offering tools that empower station owners, or site hosts, to deploy EV charging designed for their individual application and use case. ChargePoint provides charging network services and data-driven, cloud-enabled capabilities that enable site hosts to better manage their charging assets and optimize services. For example, with those network capabilities, site hosts can view data on charging station utilization, frequency, and duration of charging sessions, set access controls to the stations, and set pricing for charging services. These features are designed to maximize utilization and align the EV driver experience with the specific use case associated with the specific site host. Additionally, ChargePoint has designed its network to allow other parties, such as electric utilities, the ability to access charging data and conduct load management to enable efficient EV load integration onto the electric grid.

Prevailing Wage Requirements

The commercial credit's increased incentive eligibility, which is 30% up to \$100,000 per charger, includes a bonus structure which can only be realized if location and prevailing wage requirements for installation are met. While we plan to provide comment on the location requirements and other matters in subsequent comment, ChargePoint urges IRS to consider the following regarding the prevailing wage and apprenticeship requirements pertaining to the provisions of §30C.

- We encourage IRS provide clear guidance to meet the requirements necessary to access the full 30% credit value due to the significant administrative challenges charging operators will face to track compliance.
- We further suggest clear prevailing wage compliance guidance on behalf of critical new customers and public entities as they seek to navigate clear understanding during their first engagements with this process.
- We urge IRS to clearly specify compliance requirements for different EVSE use cases (e.g., residential, commercial, fleet).

Census Tracts

ChargePoint encourages creating a mapping tool to determine the eligibility of census tracts as required under Sec. 30C(c)(3). A mapping tool will assist customers in understanding if their location allows them the opportunity to utilize this tax credit, which will ensure that chargers are purchased and installed equitably across the nation.

Conclusion

ChargePoint is once again grateful for the opportunity to provide input to Treasury and IRS, and we look forward to providing additional feedback and assist throughout the



guidance process for the Alternative Fuel Vehicle Refueling Property Investment Tax Credit and other critical IRA provisions.

Sincerely,

A handwritten signature in black ink that reads "Katie Tomarchio". The signature is written in a cursive style and is contained within a thin black rectangular border.

Katie Tomarchio
Senior Manager, Public Policy – Federal Agencies
ChargePoint, Inc.