

Georgia's Alternative Fuel Vehicle Incentives

1

Federal Tax Incentives

- \$7,500 Federal income tax credit

2

State of Georgia Tax Incentives

- \$5,000 income tax credit (ZEV)
- \$2,500 income tax credit (LEV)
- \$2,500 Charging Station tax credit (EVSE)

3

Miscellaneous Incentives

- State of Georgia AFV License Plate
- HOV/HOT Peach Pass Access
- Electric Vehicle Charging Rate Incentives

Federal Tax Incentives

Up to \$7,500 income tax credit

Details

The federal government provides a tax incentive towards the purchase of a new electric vehicle. This financial incentive takes the form of a tax credit, going towards the purchaser's tax bill for the year of purchase.

How to apply for the incentive

The credit is computed and claimed on Federal Form 8936.

1. Visit <http://fueleconomy.gov/feg/taxcenter.shtml> to confirm that you qualify
2. Download and complete the IRS "Qualified Plug-In Electric Motor Vehicle Credit" Form (IRS Form 8936) at http://www.irs.gov/pub/irs-access/f8936_accessible.pdf
3. Submit the Federal Form 8936 along with your tax filing

Important stipulations

- The Federal tax incentives only apply to purchasers of new electric vehicles. Pre-owned or leased vehicles do not apply. (Some leasing arrangements might provide credit towards the down payment.)
- The full balance of the tax credit must be put towards the current year's income tax; any remainder of the \$7,500 is otherwise forfeit, and will not be transferred to the following year.
- The vehicle must be used primarily in the United States.
- Plug-in hybrids and battery-electric vehicles must be equipped with battery packs rated for at least 4 kilowatt-hours or greater, and must be capable of being charged from an external source.

References

- <http://www.law.cornell.edu/uscode/text/26/30D>
- <http://www.fueleconomy.gov/feg/taxevb.shtml>

Example completed Federal Form 8936

Form 8936 Department of the Treasury Internal Revenue Service	Qualified Plug-in Electric Drive Motor Vehicle Credit ► Attach to your tax return.	OMB No. 1545-2137 <div style="font-size: 2em; font-weight: bold;">2010</div> Attachment Sequence No. 125	
Name(s) shown on return John R Smith		Identifying number	
Note. • Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles). • Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834. • Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.			
Part I Tentative Credit			
Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.			
	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1 Year, make, and model of vehicle	1 2012 Chevrolet Volt		
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2 01 / 01 / 2012	/ /	/ /
3 Tentative credit (see instructions for amount to enter)	3 7,500		
Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.			
Part II Credit for Business/Investment Use Part of Vehicle			
4 Business/investment use percentage (see instructions)	4 0 %	%	%
5 Multiply line 3 by line 4	5 0		
6 Add columns (a) through (c) on line 5		6 0	
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations		7 0	
8 Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y		8 0	
Part III Credit for Personal Use Part of Vehicle			
9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9 7,500		
10 Add columns (a) through (c) on line 9		10 7,500	
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44		11 14,500	
12 Personal credits from Form 1040 or 1040NR (see instructions)		12 5	
13 Subtract line 12 from line 11		13 14,495	
14 Personal use part of credit. Enter the smaller of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box c on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions		14 7,500	
For Paperwork Reduction Act Notice, see instructions.			
Cat. No. 37751E		Form 8936 (2010)	

State of Georgia Tax Incentives

Up to \$5000 Zero Emission Vehicle (ZEV) income tax credit

Details

The State of Georgia offers an income tax credit for 20% of the cost to purchase or lease a new Zero Emission Vehicle capped at \$5,000 per vehicle. All-electric vehicles qualify as zero emission vehicles. Any portion of the credit not used in the year the ZEV is purchased or leased may be carried over for up to five years.

How to apply for the incentive

The Georgia Environmental Protection Division (EPD) is responsible for issuing certificates for qualified vehicles. The certificate is used as verification that the taxpayer purchased/leased a qualified ZEV. The certificates are to be sent in with the taxpayer's income tax return in order to qualify for the tax credits. The Department of Revenue is responsible for approving and issuing the tax credit.

- Obtain LEV/ZEV Certification Form from your dealer or EPD.
- Complete the Certification Form and send the original to EPD along with copies of the following documents to EPD: (a) Bill of sale in the name of the taxpayer claiming the credit and (b) tag receipt or (c) Manufacturer Statement/Certificate of Origin. The form(s) and documents should be sent to the attention of James Udi, Georgia Environmental Protection Division, 4244 International Pkwy., Suite 134, Atlanta, Georgia 30354
- EPD will review the completed form and documents. If all of the requirements have been met, EPD will sign the form and send it back to the taxpayer.
- The taxpayer should attach the original approved Certification Form(s) to their Georgia Income Tax Return (Form 500) or Georgia Amended Tax Return (Form 500 X). Schedule 2 of the 500 form should reflect the amount of the anticipated credit (not to exceed your current year's tax liability). **Omission of the original Certificate Form(s) will result in the credit claimed being disallowed.**

Important stipulations

- In no event shall the amount of this tax credit exceed the taxpayer's income tax liability. This tax credit may be carried forward for five years from the close of the taxable year in which the vehicle was purchased.
- Hybrid-electric vehicles do not qualify for this incentive program. This includes Plug-in Hybrid Electric Vehicles (PHEV's) such as the Chevrolet Volt.
- Low-speed vehicles do not qualify for this credit.

References

- <http://www.afdc.energy.gov/afdc/laws/law/GA/5180>
- http://www.gaepd.org/Files_PDF/forms/apb/apb_levzevfs.pdf
- http://www.gaepd.org/Files_PDF/forms/apb/apb_LEVZEV TAX.pdf

Georgia EPD LEV / ZEV Certificate Form

LEV-_____

Georgia Department of Natural Resources
 Environmental Protection Division
 Mobile and Area Source Program - LEV Certification
 4244 International Parkway, Suite 136, Atlanta, Georgia 30354
 Mark Williams, Commissioner
 Judson H. Turner, Director
 (404) 363-7028

LEV / ZEV Certification Form For State Tax Credit

The following vehicle was tagged / registered in _____ County, Georgia:

 [Make] [Model] [Model Year]

 [Vehicle Identification Number (VIN)] [Purchase Date] [Fuel Type]

is federally certified as an alternatively fueled LEV ILEV ULEV ZEV (circle one).

This vehicle was purchased at:

 [Dealership Name] [Dealership Contact] [Phone #]

 [Street Address] [City] [State] [Zip]

This vehicle was purchased by _____ (Company Name or Individual):

 [Social Security # or FEI] [Company Contact] [Phone #] [E-mail (optional)]

 [Street Address] [City] [State] [Zip]

Under penalty of Georgia law, I hereby certify that the above-contained information is true and accurate to the best of my knowledge. I acknowledge that EPD will not accept this form unless it is completed, signed, and dated below.

 [Company Representative or Individual (print)] [Signature] [Date]

EPD APPROVAL		For EPD Use Only
<input type="checkbox"/> LEV Credit	<input type="checkbox"/> ZEV Credit	
_____ EPD Associate (Print)	_____ Signature	_____ Date

Revised 01/12

State of Georgia Tax Incentives

Up to \$2,500 Alternative Fuel Low Emission Vehicle (LEV) income tax credit

Details

The State of Georgia offers an income tax credit for 10% of the cost to purchase or lease a new dedicated Alternative Fuel Low Emission Vehicle (LEV) or to convert a vehicle to operate solely on an alternative fuel that meets the standards for a low emission vehicle, up to \$2,500 per vehicle. It is important to note that this incentive **does not apply to hybrid electric, flex fuel, or bi-fuel vehicles**. Any portion of the credit not used in the year the LEV is purchased or converted may be carried over for up to five years.

How to apply for the incentive

The Georgia Environmental Protection Division (EPD) is responsible for issuing certificates for qualified vehicles and conversions. **Detailed instructions are provided under the “Georgia Zero Emission Vehicle (ZEV) Income Tax Credit” section.**

Important procedure notes

1. Vehicles that have been converted need to include a copy of the certificate of conformity from the manufacturer stating that the conversion will allow the vehicle to meet minimum LEV standards.
2. The Georgia Department of Natural Resources, Environmental Protection Division us the same form for both Zero Emission Vehicles (ZEV) and Alternative Fuel Low Emission Vehicles (LEV).

Important stipulations

- In no event shall the amount of this tax credit exceed the taxpayer’s income tax liability. This tax credit may be carried forward for five years from the close of the taxable year in which the vehicle was purchased or converted.
- Hybrid-electric vehicles do not qualify for this incentive program. This includes Plug-in Hybrid Electric Vehicles (PHEV’s) such as the Chevrolet Volt.
- Vehicles that qualify for the LEV tax credit typically include vehicles solely powered by natural gas or propane. Systems that convert a gasoline or diesel vehicle to an alternative fuel must be certified by the manufacturer to allow the vehicle to meet at a minimum low emission vehicle standards and the gasoline/diesel fuel system must be disabled or completely removed from the vehicle.

References

- <http://www.afdc.energy.gov/afdc/laws/law/GA/5424>
- http://www.gaepd.org/Files_PDF/forms/apb/apb_levzevfs.pdf
- http://www.gaepd.org/Files_PDF/forms/apb/apb_LEVZEV TAX.pdf

State of Georgia Tax Incentives

Up to \$2,500 Electric Vehicle Supply Equipment (EVSE) Tax Credit

Details

An eligible business enterprise may claim an income tax credit for the purchase or lease of qualified EVSE, provided the EVSE is located in the state and accessible to the public. The amount of the credit is 10% of the cost of the EVSE, up to \$2,500.

How to apply for the incentive

The Georgia Environmental Protection Division (EPD) is responsible for issuing certificates for qualified chargers. The certificate is used as verification that the taxpayer purchased and installed a qualified electric vehicle charger. The certificates are to be sent in with the taxpayer's income tax return in order to qualify for the tax credits. The Department of Revenue is responsible for approving and issuing the tax credit.

1. Obtain Electric Vehicle Charger Certification Form from your dealer or EPD.
2. Complete the Certification Form and send the original to EPD along with a copy of the bill of sale in the name of the taxpayer claiming the credit. The form and document should be sent to the attention of James Udi, Georgia Environmental Protection Division, 4244 International Pkwy., Suite 134, Atlanta, Georgia 30354
3. EPD will review the completed form and document. If all of the requirements have been met, EPD will sign the form and send it back to the taxpayer.
4. The taxpayer should attach the original approved Certification Form(s) to their Georgia Income Tax Return (Form 500) or Georgia Amended Tax Return (Form 500 X). Schedule 2 of the 500 form should reflect the amount of the anticipated credit (not to exceed your current year's tax liability). **Omission of the original Certificate Form(s) will result in the credit claimed being disallowed.**

Important stipulations

- Tax credits are allowed only for business enterprises which include any business engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, and research and development. **(Does not include retail businesses.)**
- The charger must be rated greater than 130 volts and must be designed to charge on-road vehicles.
- The charger must be installed in Georgia for a minimum of five consecutive years.
- The charger must be located for and allowed public access.

References

- <http://www.afdc.energy.gov/afdc/laws/law/GA/5182>
- http://www.gaepd.org/Files_PDF/forms/apb/apb_levzevfs.pdf
- http://www.gaepd.org/Files_PDF/forms/apb/apb_VCTAX.pdf

Georgia EPD Electric Vehicle Charger Certificate Form

EVC-_____

Georgia Department of Natural Resources

Environmental Protection Division
 Mobile and Area Source Program - LEV Certification
 4244 International Parkway, Suite 136, Atlanta, Georgia 30354
 Mark Williams, Commissioner
 Judson H. Turner, Director
 (404) 363-7028

Electric Vehicle Charger (EVC) Certification Form For State Tax Credit

The following electric vehicle charger:

_____	_____
[Manufacturer]	[Model]
_____	_____
[Serial Number]	[Seller (Company Name)]

was installed at the following location:

_____	_____	_____
[Date Installed]	[Installation Location]	[Phone # At Location]
_____	_____	_____
[Address]	[City]	[State] [Zip]
_____	_____	_____
[Installed by (Company)]	[Company Contact]	[Phone #]

and was purchased by _____ (Company Name):

_____	_____	_____	_____
[Company Contact]	[Total Cost]	[Phone #]	[E-mail (optional)]
_____	_____	_____	_____
[Address]	[City]	[State]	[Zip]

Under penalty of Georgia law, I hereby certify that the above-contained information is true and accurate to the best of my knowledge. I acknowledge that EPD will not accept this form unless it is completed, signed, and dated below.

_____	_____	_____
[Company Representative (print)]	[Signature]	[Date]

EPD APPROVAL

For EPD Use Only

EPD Associate (Print)

Signature

Date

Miscellaneous Incentives

State of Georgia Alternative Fuel Vehicle License Plate and High Occupancy Vehicle (HOV) Lane Access

Details

The State of Georgia offers a special license plate for alternative fuel vehicles, which allows access to the designated HOV lanes. Any vehicle that has been certified by the EPA in accordance with the Federal Clean Air Act may apply for the Georgia AFV License Plate.



How to apply for the incentive

If you are purchasing a PHEV (such as the Chevy Volt), you must ensure that the car is registered properly by the auto dealer with the correct fuel code distinction ('O' for 'Other' or 'F' for 'Flex'), which will allow the car to qualify for the AFV License Plate. (Note that the default electric/gas designator is type 'B' which does not allow for issuance of the AFV Plate.)

1. Print and complete the "Application and Verification for Issuance of an Alternative Fuel License Plate" form from the Georgia Department of Revenue website (http://motor.etax.dor.ga.gov/forms/pdf/motor/MV_Application_Verification_Alternative_Fuel_License_Form_AFV.pdf).
2. Apply at any Georgia Department of Revenue County Tag Office. Note that certain costs are associated with the AFV License Plate, in addition to the standard annual registration fee. This includes a one-time Manufacturing Fee, and the Annual Special Tag Fee. If you prepaid the manufacturing fee please include your original receipt showing payment to avoid being charged twice.

Important stipulations

- Plug-In Hybrid Electric Vehicles (PHEVs) such as the Chevy Volt must be registered properly by the auto dealer with the correct fuel code distinction ('O' or 'F'). This fuel code cannot easily be changed after the vehicle's VIN is registered.
- If you are unsure if your vehicle qualifies, you can verify eligibility with the Georgia Dept. of Natural Resources, Environmental Protection Division at 404-363-7028.
- The Official Code of Georgia Annotated (O.C.G.A.) 40-2-76 defines an Alternate Fuel Vehicle for the purposes of the AFV License Plate as a vehicle that has been certified by the EPA in accordance with the Federal Clean Air Act.
- The owner must operate the vehicle on electric power not less than 85% of the total time the vehicle is in operation per year.

References

- <http://motor.etax.dor.ga.gov/motor/plates/platesamples.aspx>
- http://motor.etax.dor.ga.gov/forms/pdf/motor/MV_Application_Verification_Alternative_Fuel_License_Form_AFV.pdf

Georgia AFV Tag Application



Application and Verification for Issuance of an Alternative Fuel License Plate

Applicant's Full Legal Name:		
Applicant's Residence Address Including City, State & Zip Code:		County of Residence:
Daytime Telephone Number Including Area Code:	Owner's Driver's License Number:	
Make and Model of Vehicle	Year	Vehicle Identification Number (V.I.N.)

An Alternative Fueled vehicle is any vehicle fueled by an alternative fuel, as described in O.C.G.A. §40-2-76 (a)(2)(A) or (B).

Please check below the alternative fuel license type & location where you intend to purchase such fuel.

☐ Compressed Natural Gas (CNG) or Propane (LPG)

☐ Ethanol (E85)

☐ Electricity or Solar Energy

Brand of Fuel (except Electricity or Solar Energy):

Fuel will primarily be purchased in:

City

County

Applicants Verification of Information Provided



By signing this application, you are affirming that you:

1. Own and operate an approved alternative fuel vehicle
2. Will purchase approved alternative fuel primarily at the location indicated on this application
3. Will operate this vehicle on the alternative fuel checked above not less than 85% of the total time the vehicle is in operation.

By signing this application you are affirming, under penalties of false swearing, that the statement and answers made by you are true and correct, and that if there are any change in the facts represented on this application you shall immediately surrender the license plate to your county tag office or your registration shall be revoked.

Applicant's Signature:	Date:
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Sample EPA Clean Air Act Certificate

	UNITED STATES ENVIRONMENTAL PROTECTION AGENCY 2012 MODEL YEAR CERTIFICATE OF CONFORMITY WITH THE CLEAN AIR ACT OF 1990	OFFICE OF TRANSPORTATION AND AIR QUALITY ANN ARBOR, MICHIGAN 48105	
Certificate Issued To: General Motors LLC (U.S. Manufacturer or Importer) Certificate Number: CGMXV01.4001-049	Effective Date: 06/28/2011 Expiration Date: 12/31/2012	 Karl J. Simon, Director Compliance and Innovative Strategies Division	Issue Date: 06/28/2011 Revision Date: N/A
Test Group Name: CGMXV01.4001 Evaporative/Refueling Family Name: CGMXR0060800 Applicable Exhaust Emission Standards: Federal Tier 2 Bin 4 Applicable Evaporative/Refueling Standards: Federal LEV-II Evap Models Covered: Chevrolet: VOLT PHEV	Engine Displacement: 1.4 Liters Exhaust Emission Test Fuel Type: Tier 2 Cert Gasoline Full Useful Life Miles: Exhaust Emissions: 120,000 miles Full Useful Life Miles: Evaporative/Refueling Emissions: 120,000 miles		
<p>Pursuant to section 206 of the Clean Air Act (42 U.S.C. 7525) and 40 CFR Parts 85, 86, 88, and 600 as applicable, this certificate of conformity is hereby issued with respect to test vehicles which have been found to conform to the requirements of the regulations on Control of Air Pollution from New Motor Vehicles and New Motor Vehicle Engines (40 CFR Parts 85, 86, 88, and 600 as applicable) and which represent the new motor vehicle models listed above by test group and evaporative/refueling emission family, more fully described in the application of the above named manufacturer. Vehicles covered by this certificate have demonstrated compliance with the applicable emission standards as more fully described in the manufacturer's application. This certificate covers the above models, which are designed to meet the applicable emission standards specified in 40 CFR Parts 85, 86, 88, and 600 as applicable at both high and low altitude as applicable.</p> <p>EPA is issuing this certificate subject to the conditions and provisions of 40 CFR 86.1848(c).</p> <p>This certificate covers only those new motor vehicles or vehicle engines which conform, in all material respects, to the design specifications that apply to those vehicles or engines described in the documentation required by 40 CFR Parts 85, 86, 88, and 600 as applicable and which are produced during the 2012 model year production period stated on this certificate of the said manufacturer, as defined in 40 CFR Parts 85, 86, 88, and 600 as applicable. The manufacturer shall obtain the approval of the California Air Resources Board (in the form of an executive order issued by the California Air Resources Board) prior to introducing any vehicle covered by this certificate into commerce 1) in the State of California, or 2) in a State that, under the authority of Section 177 of the Clean Air Act, has adopted and placed into effect the California standards to which this test group has been certified.</p> <p>In the case of completely assembled vehicles, this certificate of conformity covers only vehicles which are completely manufactured prior to January 1, 2013. Normally incompletely assembled vehicles (such as cab chassis) may be completed after this date, provided that the basic manufacturing (including installation of the emission control system) was completed prior to January 1, 2013. This certificate does not cover vehicles sold, offered for sale, or introduced, or delivered for introduction, into commerce in the U.S. prior to the effective date of the certificate.</p>			

Miscellaneous Incentives

Alternative Fuel Vehicle (AFV) High Occupancy Toll (HOT) Lane Exemption

Details

Alternative fuel vehicles displaying the proper AFV license plate may use HOV lanes, regardless of the number of passengers.

Alternative fuel vehicles displaying the proper alternative fuel license plate may also obtain a Peach Pass for **toll exempt** access on all Peach Pass controlled High Occupancy Toll (HOT) lanes.



How to apply for the incentive

Car owner must apply for the State of Georgia AFV-specific License Plate, detailed instructions are provided under the “State of Georgia Alternative Fuel Vehicle License Plate” section.

To obtain a Peach Pass:

1. Customer service representatives can assist you in opening a toll-exempt account by phone at 1-855-724-7277 Monday-Friday, from 8:00 am-5:00 pm, or in person at one of three Peach Pass Customer Service Centers:
 - **State Road and Tollway Authority**, 47 Trinity Ave. SW, Ground Floor, Atlanta, GA 30334; Open Monday-Friday, 8:00 am-5:00 pm
 - **Department of Driver Services**, 2211 Beaver Run Road, Norcross, GA 30071; Open Tuesday-Friday, 7:30 am-6:30 pm and Saturday, 7:30 am-Noon.
 - **Department of Driver Services**, 310 Hurricane Shoals Road, NE, Lawrenceville, GA 30046; Open Tuesday-Friday, 7:30 am-6:30 pm and Saturday, 7:30 am-Noon.
2. After an account is established, customers will receive a Peach Pass transponder in the mail along with instructions for mounting the Peach Pass on their vehicle.

Important stipulations

- Car must display the appropriate AFV license plate
- Do not travel in the I-75 / I-85 HOV / HOT lanes until *both* the Peach Pass and the permanent AFV license plate have been received and properly applied to the vehicle. A temporary AFV certificate is not acceptable.

References

- <http://www.afdc.energy.gov/afdc/laws/law/GA/5183>
- <http://motor.etax.dor.ga.gov/motor/plates/platesamples.aspx>
- <http://www.peachpass.com/about/exempt-vehicles>
- <http://www.peachpass.com/peach-pass-customers/get-a-peach-pass>

Miscellaneous Incentives

Plug-In Electric Vehicle Charging Rate Incentive - Georgia Power

Details

Georgia Power offers a Plug-in Electric Vehicle (PEV) time-of-use electricity rate for residential customers who own an electric or plug-in hybrid electric vehicle which provides a discount on electricity during night time hours, 11 p.m. until 7 a.m. The PEV rate is optional and does not require a separate meter.

How to apply for the incentive

Application must be completed on the Georgia Power website.

1. Visit the Georgia Power website, and complete the given form at:
http://www.georgiapower.com/electricvehicles/plugin_application.asp
2. You will be required to submit your account holder's name and account number, as well as your address and vehicle type.

Important stipulations

- This rate is available to residential customers only.
- This rate program for electric vehicles is purely voluntary, and must be applied for.
- Participation in this program requires a 12 month commitment.

References

- http://www.georgiapower.com/electricvehicles/rate_options.asp
- <http://www.afdc.energy.gov/afdc/laws/law/GA/9372>