1900 KANAWHA BLVD E, CHARLESTON, WV, 25305

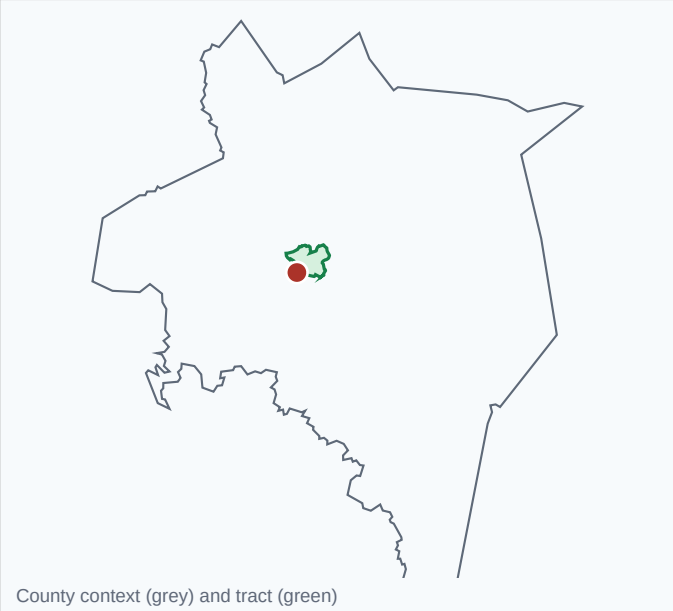
Coordinates 38.335841, -81.614204 | 2020 census tract 54039001100 | County FIPS 54039 (Kanawha County, West Virginia)

Generated 2026-11-13. Data vintage: IRS Notice 2026-39 (statistical area list applicable as of June 10, 2026; coal closure data as of May 4, 2026).

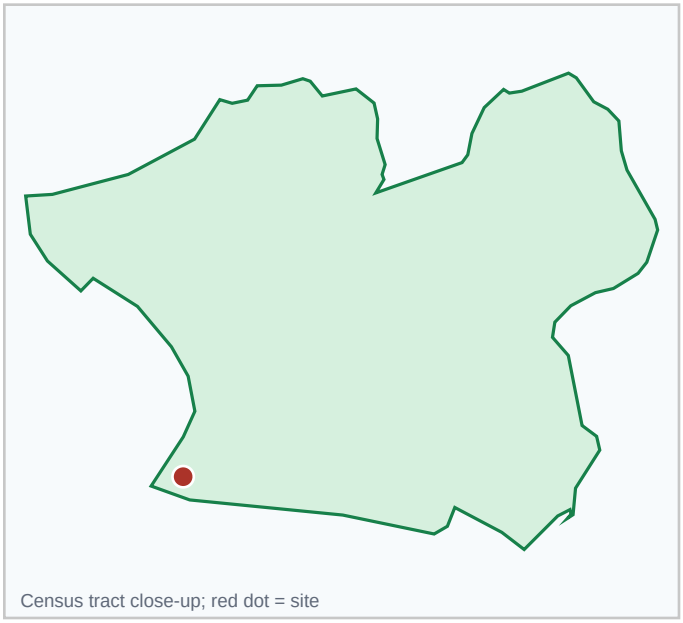
Located in an energy community (per the official lists)

Summary by category

Statistical Area (MSA / non-MSA)	**YES**	IRS Notice 2026-39 App. 1
Coal Closure census tract	**YES**	Directly adjoining; eligible from Jan. 1, 2023
Brownfield site	**Not determinable**	Parcel-specific; see page 2
Opportunity Zone (HUD layer)	**No**	
Low-income community bonus 48(e)/48E(h)	**Not determined**	Allocation program; see page 2



County context (grey) and tract (green)



Census tract close-up; red dot = site

Boundaries: U.S. Census Bureau TIGERweb, 2020 Census tracts and counties.

What the bonus is worth: for a qualifying project the energy community bonus adds 10 percentage points to the 48/48E investment tax credit (e.g. 30% to 40%; 2 points if prevailing wage and apprenticeship rules are not met) or increases the 45/45Y production credit by 10%. Location is tested at the time the project is placed in service (or at beginning of construction under the Notice 2023-29 safe harbor).

Informational only - not tax, legal or accounting advice and not an IRS determination. Status is based on the official IRS/Treasury lists named above as of the stated data vintage; confirm with a qualified tax adviser before claiming a credit.

Statistical Area Category detail

A county qualifies when its MSA or non-MSA meets the fossil fuel employment (FFE) threshold of 0.17% (any year since 2010; 2023 CBP data) AND its 2025 unemployment rate is at or above the national rate (4.28%, BLS LAUS released May 19, 2026). Both tests must be met under the same vintage of MSA/non-MSA delineations.

Vintage 1 (2010-Census delineations): Charleston, WV (code 16620). FFE threshold met: YES. 2025 unemployment 4.31% vs national 4.28%: YES. Qualifies: YES.

Vintage 2 (2020-Census delineations): Charleston, WV (code 16620). FFE threshold met: YES. 2025 unemployment 4.31% vs national 4.28%: YES. Qualifies: YES.

Status applies as of June 10, 2026 until Treasury/IRS publish the list based on 2026 unemployment rates (generally around May-June each year).

Coal Closure Category detail

2020 census tract 54039001100 is listed as "Directly adjoining" with eligibility from Jan. 1, 2023. Coal closure tracts (a coal mine closed after 1999 or a coal-fired generating unit retired after 2009, plus directly adjoining tracts) keep their status.

Lists combined: Notice 2023-29 App. C, Notice 2023-47 App. 3, Notice 2024-48 App. 2, Notice 2025-31 App. 4, Notice 2026-39 App. 2. MSHA/EIA data as of May 4, 2026.

Brownfield Category

Brownfield status depends on the specific parcel (CERCLA 101(39) brownfield or a Notice 2023-29 safe harbor, e.g. a site assessed by a Phase II ESA or on certain federal/state brownfield inventories). It cannot be determined from a map or an address.

Opportunity Zone

HUD Qualified Opportunity Zone layer: not inside a designated QOZ. Opportunity Zones are a separate capital-gains incentive (IRC 1400Z-2), not an energy-community category.

Low-income communities bonus (48(e) / 48E(h))

The 48(e)/48E(h) low-income communities bonus is a capacity-limited Treasury/DOE allocation program; tract eligibility alone does not earn the bonus and no keyless official tract service is used here. See the IRS program page. https://www.irs.gov/credits-deductions/low-income-communities-bonus-credit

Sources

- IRS Notice 2026-39: https://www.irs.gov/pub/irs-drop/n-26-39.pdf
- IRS Notice 2023-29 (category definitions): https://www.irs.gov/pub/irs-drop/n-23-29.pdf
- Treasury EC_MSA_FFE_U2025_AllCounties.xlsx (basis of Notice 2026-39 Appendix 1): https://home.treasury.gov/system/files/131/EC_MSA_FFE_U2025_AllCounties.xlsx
- Treasury EC_CC_V5.xlsx (cumulative coal closure census tracts through Notice 2026-39 Appendix 2): https://home.treasury.gov/system/files/131/EC_CC_V5.xlsx
- Treasury data index: https://home.treasury.gov/policy-issues/tax-policy/data-transparency/all-treasury-generated-energy-communities-data-sets
- U.S. Census Bureau Geocoder (Public_AR_Current, Census2020_Current): https://geocoding.geo.census.gov/geocoder/
- HUD Opportunity Zones layer (designated Qualified Opportunity Zones, 2010 census tracts): https://services.arcgis.com/VTyQ9soqVukalItT/arcgis/rest/services/Opportunity_Zones/FeatureServer/13

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