



New York State Department of Taxation and Finance
Alternative Fuels Credit

(Revised 1/03) IT-253

Name(s) as shown on return, Type of business, Identifying number as shown on return

Complete this form if you are claiming the alternative fuels credit for electric vehicles, qualified hybrid vehicles, clean-fuel vehicle property, or clean-fuel vehicle refueling property. Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A - Individuals, including sole proprietorships, partnerships, estates, and trusts

Part I - Credit for electric vehicles

Table with 7 columns: A (Date vehicle placed in service), B (Total cost of electric vehicle), C (Cost of similar gas-powered vehicle), D (Incremental cost), E (Rate), F (Multiply column E by column D), G (Enter the lesser of column F or \$5,000)

1 Total credit for electric vehicles (add Part I, column G amounts) 1.

Part II - Credit for clean-fuel vehicle property

a. Credit for vehicles with a gross vehicle weight rating of 14,000 pounds or less

Table with 5 columns: A (Date clean-fuel vehicle property placed in service), B (Cost of clean-fuel vehicle property), C (Rate), D (Multiply column C by column B), E (Enter the lesser of column D or \$5,000)

2 Total credit for vehicles 14,000 pounds or less (add Part II a, column E amounts) 2.

b. Credit for clean-fuel vehicle property for all other vehicles

Table with 5 columns: A (Date clean-fuel vehicle property placed in service), B (Cost of clean-fuel vehicle property), C (Rate), D (Multiply column C by column B), E (Enter the lesser of column D or \$10,000)

3 Total credit for all other vehicles (add Part II b, column E amounts) 3.

Part III - Credit for clean-fuel vehicle refueling property

Table with 4 columns: A (Date clean-fuel vehicle refueling property placed in service), B (Cost of clean-fuel vehicle refueling property), C (Rate), D (Multiply column C by column B)

4 Total credit for clean-fuel vehicle refueling property (add Part III, column D amounts) 4.

Part IV - Credit for qualified hybrid vehicles registered in New York State (do not claim vehicles in Part IV that were already claimed in Part II)

Table with 3 columns: A (Date vehicle placed in service), B (New York State registration number), C (Credit per vehicle)

5 Total credit for qualified hybrid vehicles registered in New York State (add Part IV, column C amount(s)) 5.

6 Add lines 1 through 5 6.

Transfer total as follows: Fiduciaries - Include the line 6 amount in the total line of Schedule D, column C, on the back.

All others - Enter the line 6 amount on Schedule E, line 11, on the back.

Schedule B - Partnership, S corporation, estate, and trust information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for alternative fuels from that entity, complete the following information for each partnership, S corporation, estate, or trust. You must also complete Schedule C and Schedule E and, if applicable, Schedule D and Schedule F.

Table with 3 columns: Name, Type*, Employer ID number

* Enter P for a partnership, S for an S corporation, or ET for an estate or trust.



Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit

Partner
 7 Enter your share of the credit from your partnership (see instructions) 7.

S corporation shareholder
 8 Enter your share of the credit from your S corporation (see instructions) 8.

Beneficiary
 9 Enter your share of the credit from the **fiduciary’s** Form IT-253, Schedule D, column C 9.

10 **Total** (add lines 7, 8, and 9) 10.

Transfer total as follows: **Fiduciaries** – Include the total in the total line of Schedule D, column C, below.
All others – Transfer the total to Schedule E, line 12, below.

Schedule D – Beneficiary’s and fiduciary’s share of credit and recapture of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of alternative fuels credit	D Share of recapture of credit
Total			
Fiduciary			



Schedule E – Computation of credit

Individuals and partnerships
 11 Enter the amount from Schedule A, line 6 11.

Partners, S corporation shareholders, and beneficiaries
 12 Enter the total from Schedule C, line 10 12.

Fiduciaries
 13 Enter the amount from Schedule D, *Fiduciary* line, column C 13.

14 Enter the available carryover of unused alternative fuels credit from preceding period(s) 14.

15 **Total credit** (add lines 11 through 14) 15. .

Enter here and on 2000 Form IT-201-ATT, line 54, 2000 Form IT-203-B, line 42, 2000 Form IT-204, line 21, or include on 2000 Form IT-205, line 10.

Schedule F – Recapture of credit

Part I – Computation of credit recapture on electric vehicles, qualified hybrid vehicles, and clean-fuel vehicle property

A Tax year credit allowed	B Amount of credit originally allowed	C Recapture percentage (see instructions)	D Recaptured credit (column B x column C)

16 Recaptured vehicle credit (add column D amounts) 16.

Part II – Computation of credit recapture on clean-fuel vehicle refueling property

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D ÷ column B)	F Original credit allowed	G Credit recapture (column F x column E)

17 Recaptured clean-fuel vehicle refueling property credit (add column G amounts) 17.

18 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions) 18.

19 **Total recaptured alternative fuels credit** (Add lines 16, 17, and 18; fiduciary include the line 19 amount on the Total line of Schedule D, column D. Transfer the amount from the Fiduciary line, Schedule D, column D to 2000 Form IT-205, line 12. All others, add lines 16 through 18. Enter here and on 2000 Form IT-201-ATT, line 22; 2000 Form IT-203-B, line 8; or 2000 Form IT-204, line 22) 19.