



Claim for Fuel Cell Electric Generating Equipment Credit Personal Income Tax

Complete this form if you are claiming a credit for the purchase of fuel cell electric generating equipment.

Attach this form to Form IT-201, IT-203, IT-204, or IT-205. (See instructions, Form IT-259-I, for assistance.)

Name(s) as shown on return, Type of business (if applicable), Identification number on return

Schedule A — Individuals, including sole proprietors, partnerships, and estates or trusts

Use a separate line for each fuel cell. If you need more lines, attach additional Form(s) IT-259 and enter the total from all additional Form(s) IT-259 on line 1 (see instructions).

Table with 6 columns: A (Fuel cell location), B (Date placed in service), C (Qualified expenditures), D (Multiply column C by 20% (.2)), E (Maximum credit), F (Credit (enter the lesser of column D or column E)).

1 Total column F amounts from additional Form(s) IT-259, if any
2 Total credit (add column F amounts, including any amount on line 1)

Fiduciaries — Include the line 2 amount in the Total line of Schedule D, column C.
All others — See instructions.

Schedule B — Partnership, S corporation, and estate or 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 fuel cell electric generating equipment from that entity, complete the following information for each partnership, S corporation, or estate or trust.

Table with 3 columns: Name, Type, Employer identification number

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

Partner	3	Enter your share of the credit from your partnership (see instructions)	3.	<input type="text"/>	<input type="text"/>
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4.	<input type="text"/>	<input type="text"/>
Beneficiary	5	Enter your share of the credit from the fiduciary's Form IT-259, Schedule D, column C	5.	<input type="text"/>	<input type="text"/>
	6	Total (add lines 3, 4, and 5)	6.	<input type="text"/>	<input type="text"/>

Fiduciaries — Include the line 6 amount in the *Total* line of Schedule D, column C.
All others — Enter the line 6 amount on Schedule E, line 8.

Schedule D — Beneficiary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of fuel cell electric generating equipment credit
Total (fiduciaries, enter the amount from Schedule A, line 2, plus the amount from Schedule C, line 6)		<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>

Schedule E — Computation of credit

Individuals and partnerships	7	Enter the amount, or your share of the amount, from Schedule A, line 2	7.	<input type="text"/>	<input type="text"/>
Partners, S corporation shareholders, and beneficiaries	8	Enter the amount from Schedule C, line 6	8.	<input type="text"/>	<input type="text"/>
Carryover of prior year’s credit	9	Enter the available carryover of unused fuel cell electric generating equipment credit less any expired credit (see instructions)	9.	<input type="text"/>	<input type="text"/>
	10	Total credit (add lines 7, 8, and 9)	10.	<input type="text"/>	<input type="text"/>

Individuals — Enter the line 10 amount and code **259** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.
Partnerships — Enter the line 10 amount on Form IT-204, line 59.

Schedule F — Application of credit and computation of carryover

(see the instructions to determine if you are required to complete this schedule)

11	Total credit (from line 10)	11.	<input type="text"/>	<input type="text"/>
12	Amount that you applied against your 2006 tax	12.	<input type="text"/>	<input type="text"/>
13	Amount of credit available for carryover to 2007 (subtract line 12 from line 11)	13.	<input type="text"/>	<input type="text"/>

