

New York State Department of Taxation and Finance



Claim for Alternative Fuels Credit

Tax Law — Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

| | begin | nning | | | ending | |
|-------|---|--------|----------------|-----------------|-----------------------|-----|
| Name | 9 | | <u>.</u> | Employer identi | fication number (EIN) |) |
| Attac | h this form to your tax return (See Form CT-40-I, Instructions for Form C | CT-40, | for assistance | e) | | |
| Cre | dit summary information (See instructions; complete Sections 1, 2 | 2, and | l 3 as appropr | iate before com | pleting this summa | ry) |
| 1 | Alternative fuels credit from preceding tax years | | | | | |
| 2 | Alternative fuels credit from the current tax year (from line 17; see ins | | | | | |
| 3 | Alternative fuels credit received from affiliates (see instructions) | | | | | |
| 4 | Credit available before transfer and recapture (add lines 1, 2, and 3). | | 4. | | | |
| 5 | Alternative fuels credit transferred to affiliates (see instructions) | | 5. | | | |
| 6 | Credit available after transfer to affiliates (subtract line 5 from line 4) | | 6. | | | |
| 7 | Recapture of alternative fuels credit (from line 21) | | 7. | | | |
| 8 | Credit available after transfer and recapture (see instructions) | | | | | |
| 9 | Enter your franchise tax due before credits | | | | | |
| 10 | Enter any other credits applied before this credit for this tax period • | 10. | | |] | |
| 11 | Subtract line 10 from line 9 | 11. | | | 1 | |
| 12 | Tax limitation | 12. | | |] | |
| 13 | Alternative fuels credit limitation (subtract line 12 from line 11; if the | | | | 1 | |
| | result is negative, enter 0) | 13. | | | | |
| 14 | Credit used (see instructions) | | | | 14. | |
| 15 | Unused credit to be carried forward (subtract line 14 from line 8) | | | | 15. | |

Section 1 — Credit for alternative fuel vehicle refueling property 16 Cost of new alternative fuel vehicle refueling property (see instructions) 17 Multiply line 16 by 50% (.5) (enter here and on line 2)

Section 2 — Recapture of credit

Part A — Computation of credit recapture on electric vehicles, clean-fuel vehicle property, and qualified hybrid vehicles (attach additional sheet if necessary)

| A Tax year credit allowed | B Amount of credit originally allowed | C Recapture percentage (see instructions) | D Recaptured credit (column B × column C) |
|---------------------------------|---|---|---|
| | | | |
| | | | |
| | | | |
| | le, clean fuel vehicle property, and o bunts; include amounts from attached sl | | |

| Part B — Computation of credit recapture on alternative fuel vehicle refueling property | | | | | | | | | |
|---|---|--|--|---|---|------------------------------------|-----|---|--|
| | A Tax year credit allowed | B Total recovery period of property | C Years in service prior to recapture year | D Recapture years (column B - column C) | E Recapture % (column D ÷ column B) | F Original credit allowed | | | G Credit recapture (column E × column F) |
| | | | | | | | | • | |
| | | | | | | | | • | |
| 19 | 9 Recaptured alternative fuel vehicle refueling property credit (add column G amounts) | | | | | | | | |
| 20 | 0 Partners in a partnership: enter your share of the recapture of the credit (see instructions) | | | | | | 20. | | |
| 21 | Total recaptured credit (add lines 18, 19, and 20; enter here and on line 7) | | | | | | 21. | | |

| Sect | ion 3 — E | lection to transfer of | credits (Article 9-A taxpayers c | only) | | | | |
|--|------------------|--------------------------|---|----------------------------------|-----------------|------------------|--|--|
| Part / | A — Alterna | ative fuels credits red | ceived from affiliates (see instruction | ons; attach additional sheets if | necessa | ry) | | |
| Tax year Transferor | | | r corporation name | EIN | Credit received | | | |
| 22. | | | | | • | | | |
| 23. | | | | | • | | | |
| 24. | | | | | • | | | |
| 25. | Total cred | it received from affilia | tes (add lines 22, 23, and 24; enter here a | and on line 3) | | | | |
| Certif of that | fication of tr | ansferor corporation | (for line 22): I certify that I am an auth e taxpayer the amount of credit showr | orized person for the transferc | or named | above. On behalf | | |
| Signature of authorized person | | | Official title | Transferor corporation name | | Date | | |
| | | | <i>for line 23)</i> : I certify that I am an auth e taxpayer the amount of credit showr | | or named | above. On behalf | | |
| Signat | ure of authorize | d person | Official title | Transferor corporation name | | Date | | |
| | | | for line 24): I certify that I am an auth to the taxpayer the amount of credit | | r named | on page 2. On | | |
| Signat | ure of authorize | d person | Official title | Transferor corporation name | | Date | | |
| Certification of transferee corporation (for line 25): I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to receive from the affiliated corporation(s) named above the amount of credit shown on line 25 above. Signature of authorized person Official title Transferee corporation name Date | | | | | | | | |
| Dert | | ative fuele exedite tre | notorred to offiliate (| | | | | |
| Farti | | | nsferred to affiliates (see instruction ee corporation name | EIN | | lit transferred | | |
| - 20 | Tax year | IIdiiSiele | | EIN Cle | | | | |
| 26. | | | | | | | | |
| 27. | | | | | | | | |
| 28. | T . () | | | | | | | |
| | fication of t | transferee corporatio | es (add lines 26, 27, and 28; enter here and (for line 26): I certify that I am an audit to receive from the taxpayer the am | uthorized person for the transfe | eree corp | oration named | | |
| Signat | ure of authorize | d person | Official title | Transferee corporation name | | Date | | |
| | | | n <i>(for line</i> 27): I certify that I am an au ct to receive from the taxpayer the am | | eree corp | oration named | | |
| Signature of authorized person | | | Official title | Transferee corporation name | | Date | | |
| | | | n <i>(for line 28)</i> : I certify that I am an au ct to receive from the taxpayer the am | | eree corp | oration named | | |
| Signature of authorized person | | | Official title | Transferee corporation name | | Date | | |
| Certification of transferor corporation (for line 29): I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to transfer to the affiliated corporation(s) named above the amount of credit shown on line 29 above. | | | | | | | | |
| Signature of authorized person | | | Official title | | | Date | | |