



Claim for Alternative Fuels Credit

IT-253

Attach this form to Form IT-201, IT-203, IT-204, or IT-205 (see instructions, Form IT-253-I, for assistance).

Name(s) as shown on return	Type of business (if applicable)	Identifying number as shown on return
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Complete this form if you are claiming the alternative fuels credit for alternative-fuel vehicle refueling property.

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

Credit for alternative-fuel vehicle refueling property (see instructions)

A	B	C	D
Date alternative-fuel vehicle refueling property placed in service	Cost of alternative-fuel vehicle refueling property	Rate	Column C x column B
		.50	
		.50	

1 Total credit for alternative-fuel vehicle refueling property (add column D amounts)..... 1. .

Fiduciaries – Include the line 1 amount in the total line of Schedule D, column C, below.

All others – Enter the line 1 amount on Schedule E, line 6, on the back.

Schedule B – Partnership, New York 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, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete **Schedule C** and **Schedule E** and, if applicable, Schedule D and Schedule F.

Name	Type	Employer ID number
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

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

Partner	2	Enter your share of the credit from your partnership (see instructions)	2.	<input type="text"/>	.	<input type="text"/>
S corporation shareholder	3	Enter your share of the credit from your S corporation (see instr.).....	3.	<input type="text"/>	.	<input type="text"/>
Beneficiary	4	Enter your share of the credit from the fiduciary’s Form IT-253, Schedule D, column C	4.	<input type="text"/>	.	<input type="text"/>
	5	Total (add lines 2, 3, and 4)	5.	<input type="text"/>	.	<input type="text"/>

Fiduciaries – Include the line 5 amount in the total line of Schedule D, column C, below.

All others – Transfer the line 5 amount to Schedule E, line 7, on the back.

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

A	B	C	D
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of alternative fuels credit	Share of recapture of credit
Total			
	<input type="text"/>		
	<input type="text"/>		
Fiduciary	<input type="text"/>		

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Schedule E – Computation of credit

Individuals and partnerships	6	Enter the amount from Schedule A, line 1.....	6.		.	
Partners, S corporation shareholders, beneficiaries	7	Enter the total from Schedule C, line 5.....	7.		.	
Fiduciaries	8	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C.....	8.		.	
	9	Enter the available carryover of unused alternative fuels credit from preceding period(s).....	9.		.	
10 Total credit (add lines 6 through 9).....	10.				.	

Individuals – Enter the line 10 amount and code **253** on Form IT-201-ATT, line 6 or Form IT-203-ATT, line 7.

Partnerships – Enter the line 10 amount and code **253** on Form IT-204, line 147.

Fiduciaries – Include the line 10 amount on Form IT-205, line 10.

If you previously claimed the alternative fuels credit for property that was disposed of, modified, or removed from qualified use, complete Schedule F, Parts 1 and 2 below.

Schedule F – Recapture of credit

Part 1 – Computation of credit recapture on electric vehicles, qualified hybrid vehicles, and alternative-fuel vehicle property

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

11 Recaptured vehicle credit (add column D amounts; see instructions)..... **11.** .

Part 2 – Computation of credit recapture on alternative-fuel vehicle refueling property

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

12 Recaptured alternative-fuel vehicle refueling property credit (add column G amounts; see instructions) **12.** .

13 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) **13.** .

14 Total recaptured alternative fuels credit (add lines 11, 12, and 13) **14.** .

Individuals – Enter the line 14 amount and code **253** on Form IT-201-ATT, line 20 or Form IT-203-ATT, line 19.

Partnerships – Enter the line 14 amount and code **253** on Form IT-204, line 148.

Fiduciaries – Include the line 14 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, Schedule D, column D, to Form IT-205, line 12.

Schedule G – Application of credit and computation of carryover

15 Total credit (from line 10 above).....	15.		.	
16 Amount you applied against your 2007 tax	16.		.	
17 Amount of credit available for carryover to 2008 (subtract line 16 from line 15)	17.		.	

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