

New York State Department of Taxation and Finance **Claim for Fuel Cell Electric** Generating Equipment Credit Tax Law — Article 9, Section 183, 184, 185; Articles 9-A, 32, and 33

Staple forms here

beginning

All filers must enter tax period:

Name

ending Employer identification number

File this form with Form(s) CT-183, CT-184, CT-185, CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

See Form CT-259-I, Instructions for Form CT-259, to complete this form.

Part 1 – Computation of credit (attach additional sheets if necessary)

A Fuel cell location (see instructions)	B Date placed in service <i>(mm-dd-yy)</i>	C Qualified expenditures (see instructions)	D Maximum credit	E Credit (enter the lesser of column C or column D)
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
			\$1,500	
otal column E amounts from attached sheets (if a	ny)			
Total all column E amounts (see instructions) Credit(s) from partnerships (<i>if none, enter</i> 0 ; see in Unused credit from preceding tax years Total credit for the current tax year (add lines 1, 2	nstructions)		• 1. • 2a. • 2b.	

Part 2 – Computation of credit used and carried forward (New York S corporations do not complete this section)

4	Tax due before credits (see instructions)	4.	
5	Tax credits claimed before fuel cell electric generating equipment credit (if none, enter 0; see instructions) •	5.	
6	Net tax (subtract line 5 from line 4)	6.	
7	Minimum tax limitation (see instructions)	7.	
8	Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0)	8.	
9	Credit used for the current tax year (enter the lesser of line 3 or line 8, and transfer to the appropriate tax return)	9.	
10	Credit to be carried forward (subtract line 9 from line 3)	10.	

Partnership information (see instructions for line 2a)

Name of partnership	Partnership's EIN	Amount of credit