



CT-40

Claim for Alternative Fuels Credit
Tax Law – Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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Attach this form to your tax return (See Form CT-40-I, Instructions for Form CT-40, for assistance)

Credit summary information (See instructions; complete Sections 1, 2, and 3 as appropriate before completing this summary)

1	Alternative fuels credit from preceding tax years	•	1.	
2	Alternative fuels credit from the current tax year (from line 17; see instructions if a corporate partner)	•	2.	
3	Alternative fuels credit received from affiliates (see instructions)	•	3.	
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 20)	•	7.	
8	Credit available after transfer and recapture (see instructions)	•	8.	
9	Enter your franchise tax due before credits.....		9.	
10	Enter any other credits applied before this credit for this tax period •		10.	
11	Subtract line 10 from line 9.....		11.	
12	Tax limitation		12.	
13	Alternative fuels credit limitation (subtract line 12 from line 11; if the 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)	•	16.	
17	Multiply line 16 by 50% (.5) (enter here and on line 2).....	•	17.	

Section 2 – 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)

18	Recaptured alternative fuel vehicle refueling property credit (add column G amounts)	•	18.	
19	Partners in a partnership: enter your share of the recapture of the credit (see instructions)		19.	
20	Total recaptured credit (add lines 18 and 19, enter here and on line 7)		20.	

Section 3 – Election to transfer credits (Article 9-A taxpayers only)

Part A – Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)

	Tax year	Transferor corporation name	EIN	Credit received
21.				
22.				
23.				
24.	Total credit received from affiliates (add lines 21, 22, and 23; enter here and on line 3)			

Certification of transferor corporation (for line 21): I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferor corporation (for line 22): I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferor corporation (for line 23): I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferee corporation (for line 24): 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 24 above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Part B – Alternative fuels credits transferred to affiliates (see instructions; attach additional sheets if necessary)

	Tax year	Transferee corporation name	EIN	Credit transferred
25.				
26.				
27.				
28.	Total credit transferred to affiliates (add lines 25, 26, and 27; enter here and on line 5)			

Certification of transferee corporation (for line 25): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferee corporation (for line 26): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferee corporation (for line 27): I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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Certification of transferor corporation (for line 28): 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 28 above.

Signature of authorized person	Official title	Transferor corporation name	Date
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