



Claim for Biofuel Production Credit

IT-243

Tax Law — Section 28, Article 22, Section 606(jj)

All filers must enter tax period:

beginning and ending

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return

Identifying number as shown on return

Part 1 — Individual (including sole proprietor), partnership, and estate or trust (see instructions)

A Biofuel plant's physical address	B Tax year credit is being claimed (mark an X in one box)	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced (column C - 40,000)	E Biofuel production credit before limitation (column D x .15)
<hr/>	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			
<hr/>	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			
<hr/>	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			

- 1 Total of column E amounts from additional Form(s) IT-243, if any 1. .
- 2 Total of all column E amounts (include any amount on line 1)..... 2. .

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.
All others: Enter the line 2 amount on line 7.

Part 2 — 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 biofuel production credit 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.

Name of entity	Type	Employer identification number
<hr/>		<input type="text"/>
<hr/>		<input type="text"/>
<hr/>		<input type="text"/>
<hr/>		<input type="text"/>



Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3.		.	
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4.		.	
Beneficiary	5	Enter your share of the credit from the fiduciary’s Form IT-243, Part 4, column C	5.		.	
	6	Total (add lines 3, 4, and 5)	6.		.	

Fiduciary: Include the line 6 amount on the *Total* line of Part 4, column C.
All others: Enter the line 6 amount on line 8.

Part 4 – Beneficiary’s and fiduciary’s share of biofuel production credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of biofuel production credit
Total (fiduciaries, enter the amount from line 2 plus the amount from line 6)		
Fiduciary		

Part 5 – Computation of biofuel production credit

Individual and partnership	7	Enter the amount from line 2	7.		.	
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 6	8.		.	
Fiduciary	9	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	9.		.	
	10	Add lines 7, 8, and 9	10.		.	
	11	Credit limit per taxpayer per tax year	11.	2 5 0 0 0 0 0	.	0 0
	12	Enter the lesser of line 10 or line 11 (<i>partnerships, enter the line 10 amount</i>). This is your biofuel production credit	12.		.	

Individual: Enter the line 12 amount and code **303** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.
Partnership: Enter the line 12 amount and code **303** on Form IT-204, line 147.
Fiduciary: Include the line 12 amount on Form IT-205, line 33.

Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

Signature	Title	Date
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