

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:

CT-40

beginning	9	ending
Legal name of corporation	Employer identification number (EIN)	

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 a	nd 2 a	as appropriate before compl	etin	ng thi	s summary.)	
1 A	Alternative fuels credit from preceding tax years (see instructions)			. •	1		
2 A	Iternative fuels credit received from affiliates (see instructions)			. •	2		
3 C	redit available before transfer and recapture (add lines 1 and 2)			. •	3		
4 A	Iternative fuels credit transferred to affiliates (see instructions)			. •	4		
5 C	redit available after transfer to affiliates (subtract line 4 from line 3) .			. •	5		
6 R	6 Recapture of alternative fuels credit (from line 17)		. •	6			
7 C	credit available after transfer and recapture (see instructions)			. •	7		
	inter your franchise tax due before credits (see instructions)						
9 E	nter any other credits applied before this credit for this tax period (see instr.)	9					
10 S	ubtract line 9 from line 8	10					
11 T	ax limitation (see instructions)	11					
12 A	Iternative fuels credit limitation (subtract line 11 from line 10; if the						
	result is negative, enter 0)	12					
13 C	Credit used (see instructions)			. •	13		
14 U	Inused credit to be carried forward (subtract line 13 from line 7)			_	14		_

Section 1 – Computation of credit recapture on alternative fuel vehicle refueling property (see instructions)									
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)	
							•		
							•		
15 Recaptured alternative fuel vehicle refueling property credit (add column G amounts)						15			
16 Partners in a partnership: enter your share of the recapture of the credit (see instructions)					16				
17 Total recaptu						17			

Section 2 – Election to transfer credits (Article 9-A taxpayers only) (see instructions)

Part	Part A – Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)							
	Tax year	Transferor corporation name	EIN		Credit received			
18					•			
19					•			
20					•			
21 Total credit received from affiliates (add lines 18, 19, and 20; include total from attached sheets,								
	if any; ente	r here and on line 2)		21				

Certification of transferor corporation (*for line 18*): 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



Certification of transferor corporation (for line 19): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.					
Signature of authorized person	Official title	Transferor corporation name	Date		

Certification of transferor corporation (*for line 20*): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date

Certification of transferee corporation (*for line 21*): 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 on page 1 the amount of credit shown on line 21 on page 1.

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Signature of authorized person	Official title	Transferee corporation name	Date

Part E	Part B – Alternative fuels credits transferred to affiliates (see instructions; attach additional sheets if necessary)						
	Tax year	Transferee corporation name	EIN		Credit transferred		
22							
23							
24							
25	Total credit						
	if any; ente	r here and on line 4)		25			

Certification of transferee corporation (for line 22): 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

Certification of transferee corporation (*for line 23*): 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.

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Signature of authorized person	Official title	Transferee corporation name	Date

Certification of transferee corporation (for line 24): 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 taxpaver the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date		

Certification of transferor corporation (*for line 25*): 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 25 above.

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Signature of authorized person	Official title	Transferor corporation name	Date

