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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:

beginning ending

Name	Employer identification number	File number
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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 (Complete Sections I, II, and III as appropriate before completing this summary)

1 Alternative fuels credit from preceding tax years (see instructions).....	•	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 (from line 25; see instructions)	•	3.		
4 Credit available before transfer and recapture (add lines 1, 2, and 3)	•	4.		
5 Alternative fuels credit transferred to affiliates (from line 29; 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 21)	•	7.		
8 Credit available after transfer and recapture (see instructions)	•	8.		
9 Enter your franchise tax due before credits (see instructions).....		9.		
10 Enter any other credits applied before this credit for this tax period (see instructions).....	•	10.		
11 Subtract line 10 from line 9		11.		
12 Enter the appropriate limitation for the tax form you are filing (see instructions).....		12.		
13 Alternative fuels credit limitation (subtract line 12 from line 11; if the result is negative, enter 0)	•	13.		
14 Credit used (enter the lesser of line 13 or line 8; see instructions)	•	14.		
15 Unused credit to be carried forward (subtract line 14 from line 8)	•	15.		

Section I — Credit for clean-fuel vehicle refueling property

16 Cost of new clean-fuel vehicle refueling property (see instructions)		16.		
17 Multiply line 16 by 50% (.5) (enter here and on line 2)	•	17.		

Section II — Recapture of credit

Part A — Computation of credit recapture on electric vehicles, clean-fuel vehicle property, and qualified hybrid vehicles

A Tax year credit allowed	B Amount of credit originally allowed	C Recapture percentage <i>(see instructions)</i>	D Recaptured credit <i>(column B × column C)</i>
		%	
		%	
		%	
18 Recaptured electric vehicle, clean-fuel vehicle property, and qualified hybrid vehicles credit (add column D amounts)			• 18.

(continued)

Part B — Computation of credit recapture on clean-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 <i>(column B - column C)</i>	E Recapture % <i>(column D ÷ column B)</i>	F Original credit allowed	G Credit recapture <i>(column E × column F)</i>
				%		
				%		
				%		
19 Recaptured clean-fuel vehicle refueling property credit <i>(add column G amounts)</i>						19.
20 Partners in a partnership: enter your share of the recapture of the credit <i>(see instructions)</i>						20.
21 Total recaptured credit <i>(add lines 18, 19, and 20; enter here and on line 7)</i>						21.

Section III — Election to transfer credits (Article 9-A taxpayers only)

Part A — Alternative fuels credits received from affiliates *(see instructions)*

	Tax year	Transferor corporation name	Employer ID (EIN)	Credit received
22.				
23.				
24.				
25.	Total credit received from affiliates <i>(add lines 22, 23, and 24; enter here and on line 3)</i>			

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 transferor corporation (for line 24)

I certify that I am an authorized person for the transferor named on page 2. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 2.

Signature of authorized person	Official title	Transferor corporation name	Date
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Certification of transferee corporation (for line 25)

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 2 the amount of credit shown on line 25 on page 2.

Signature of authorized person	Official title	Transferee corporation name	Date
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Part B — Alternative fuels credits transferred to affiliates (see instructions)

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

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 transferee corporation (for line 28)

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 29)

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 29 above.

Signature of authorized person	Official title	Transferor corporation name	Date
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