



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. .
- 3 **Beneficiary:** Enter your share of the credit from the fiduciary's Form IT-243, Part 4, column C (see instructions) 3. .
- 4 Biofuel production credit before limitation (add lines 2 and 3). **Fiduciary:** Include the line 4 amount on the *Total* line of Part 4, column C. **All others:** Enter the line 4 amount on line 5... 4. .
- 5 Credit after fiduciary allocation. **Fiduciary:** Enter the amount from Part 4, *Fiduciary* line, column C. **All others:** Enter amount from line 4 5. .
- 6 Credit limit 6. **2 5 0 0 0 0 0** . **0 0**
- 7 Biofuel production credit after limitation (amount from line 5 or line 6, whichever is less; enter here and on line 11) 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
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

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

Partner	8	Enter your share of the credit from your partnership (see instructions)	8.		.	
S corporation shareholder	9	Enter your share of the credit from your S corporation (see instructions)	9.		.	
	10	Total (add lines 8 and 9; enter here and on line 12)	10.		.	

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 4)		
Fiduciary		

Part 5 – Computation of biofuel production credit

Individual, fiduciary, beneficiary, and partnership	11	Enter the amount from line 7	11.		.	
Partners and S corporation shareholders	12	Enter the amount from line 10	12.		.	
	13	Total biofuel production credit (add lines 11 and 12; see instructions) ..	13.		.	

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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