

**CT-40** 004

# 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   |             |
|-----|---|------------------------------|----------|-------------|
| ame | Emi   | ployer identification number |          | File number |
|     |   |                              |          |             |
|     | n this form to your tax return (See Form CT-40-1, Instructions for Form C                       | , ,                          |          |             |
| red | it summary information (Complete Sections I through VII as approp                               | oriate before completing th  | nis sumr | nary)       |
| 1   | Alternative fuels credit from preceding tax years (see instructions)                            |                              |          |             |
| 2a  | Alternative fuels credit from the current tax year (from line 32; see instruction               | ons if a corporate partner). | 2a.      |             |
| 2b  | Credit included in line 2a from property sold or leased to governmental units <b>2b</b> .       |                              |          |             |
| Ba  | Alternative fuels credit received from affiliates (from line 40; see instruction                | <i>ıs)</i>                   | 3a.      |             |
| 3b  | Credit included in line 3a from property sold or first leased to governmental units <b>3b</b> . |                              |          |             |
| 4   | Credit available before transfer and recapture (add lines 1, 2a, and 3a)                        |                              | 4.       |             |
| 5   | Alternative fuels credit transferred to affiliates (from line 44)                               |                              | 5.       |             |
| 6   | Credit available after transfer to affiliates (subtract line 5 from line 4)                     |                              | 6.       |             |
| 7   | Recapture of alternative fuels credit (from line 36)  |                              | 7.       |             |
| 8   | Credit available after transfer and recapture (see instructions)                                |                              | 8.       |             |
| 9   | Credit used (see instructions)  |                              |          |             |
| 0   | Unused credit (subtract line 9 from line 8)   |                              |          |             |
|     | Qualified Article 9-A taxpayers only:   |                              |          |             |
| 1a  | Refund of alternative fuels credit (see instructions)   |                              | 11a.     |             |
| b   | Alternative fuels credit to be credited as an overpayment (see instruction                      | s)                           | 11b.     |             |
| 12  | Balance to be carried forward to the next tax year (subtract line 11a and lin                   |                              |          |             |

|    |   |     | Vehicle A |  | Vehicle B |  | Vehicle C |
|----|---|-----|-----------|--|-----------|--|-----------|
| 13 | Incremental cost of vehicle (see instructions)                          | 13. |           |  |           |  |           |
| 14 | Multiply line 13 by 50% (.5)  | 14. |           |  |           |  |           |
| 15 | Maximum credit per vehicle  | 15. | 5,000     |  | 5,000     |  | 5,000     |
| 16 | Enter the lesser of line 14 or line 15                                  | 16. |           |  |           |  |           |
| 17 | 7 Current year credit for electric vehicles (add line 16, all vehicles) |     |           |  |           |  |           |

## Section II — Credit for clean-fuel vehicle property

Part A — Vehicles with a gross vehicle weight of 14,000 pounds or less

Use a separate column for each vehicle. If you need more columns, attach additional sheets and include the total on line 22.

| 18 | Cost of new clean-fuel components of           |       | Vehicle A                   | Vehicle B |     | Vehicle C |
|----|--|-------|-----------------------------|-----------|-----|-----------|
|    | vehicle (see instructions)                     | 18.   |                             |           |     |           |
| 19 | Multiply line 18 by 60% (.6)                   | 19.   |                             |           |     |           |
| 20 | Maximum credit per vehicle                     | 20.   | 5,000                       | 5,000     |     | 5,000     |
| 21 | Enter the lesser of line 19 or line 20         | 21.   |                             |           |     |           |
| 22 | Current year credit for clean-fuel vehicle pro | perty | (add line 21, all vehicles) | <br>      | 22. |           |

#### Part B — Vehicles with a gross vehicle weight over 14,000 pounds

Use a separate column for each vehicle. If you need more columns, attach additional sheets and include the total on line 27.

| 23 | Cost of new clean-fuel components of           |      | Vehicle A                       | Vehicle B |     | Vehicle C |
|----|--|------|---------------------------------|-----------|-----|-----------|
|    | I  | 23.  |                                 |           |     |           |
| 24 | Multiply line 23 by 60% (.6)                   | 24.  |                                 |           |     |           |
| 25 | Maximum credit per vehicle                     | 25.  | 10,000                          | 10,000    |     | 10,000    |
| 26 | Enter the lesser of line 24 or line 25         | 26.  |                                 |           |     |           |
| 27 | Current year credit for clean-fuel vehicle pro | pert | y (add line 26, all vehicles) . | <br>      | 27. |           |

#### Section III — Credit for clean-fuel vehicle refueling property

| 28 | Cost of new clean-fuel refueling property (see instructions) | 28. |  |
|----|--|-----|--|
| 29 | Multiply line 28 by 50% (.5)                                 | 29. |  |

## Section $\operatorname{IV}-\operatorname{Credit}$ for qualified hybrid vehicles

| 30 | Number of qualified hybrid vehicles placed in service this tax year | 30. |  |
|----|---|-----|--|
| 31 | Multiply line 30 by \$2,000   | 31. |  |

#### Section V — Total credit

## Section VI — Recapture of credit

| Part A — Computation of credit recapture on electric vehicles, clean-fuel vehicle property, and qualified hybrid vehicles |   |                      |                       |  |  |  |  |  |
|---|---|----------------------|-----------------------|--|--|--|--|--|
| Α   | В   | С                    | D                     |  |  |  |  |  |
| Tax year credit   | Amount of credit                            | Recapture percentage | Recaptured credit     |  |  |  |  |  |
| allowed   | originally allowed                          | (see instructions)   | (column B × column C) |  |  |  |  |  |
|   |   | %                    |                       |  |  |  |  |  |
|   |   | %                    |                       |  |  |  |  |  |
|   |   | %                    |                       |  |  |  |  |  |
| •   | le, clean-fuel vehicle property, and ounts) |                      |                       |  |  |  |  |  |

| Part B — Computation of credit recapture on clean-fuel vehicle refueling property |                       |                       |                       |                       |          |     |                       |  |  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------|-----|-----------------------|--|--|
| Α   | В                     | С                     | D                     | E                     | F        |     | G                     |  |  |
| Tax year  | Total recovery        | Years in service      | Recapture years       | Recapture %           | Original |     | Credit                |  |  |
| credit  | period of             | prior to              | (column B - column C) | (column D ÷ column B) | credit   |     | recapture             |  |  |
| allowed   | property              | recapture year        |                       |                       | allowed  |     | (column E × column F) |  |  |
|   |                       |                       |                       |                       |          |     |                       |  |  |
|   |                       |                       |                       | %                     |          |     |                       |  |  |
|   |                       |                       |                       |                       |          |     |                       |  |  |
|   |                       |                       |                       | %                     |          |     |                       |  |  |
|   |                       |                       |                       |                       |          |     |                       |  |  |
|   |                       |                       |                       | %                     |          |     |                       |  |  |
|   |                       | •                     | •                     |                       |          |     |                       |  |  |
| 34 Recaptured   | clean-fuel vehicle    | refueling property    | v credit (add columi  | n G amounts)          | •        | 34. |                       |  |  |
|   |                       | 0                     |                       | ,                     |          |     |                       |  |  |
| 35 Partners in a  | partnership: ente     | r your share of th    | e recapture of the    | credit (see instruct  | tions)   | 35. |                       |  |  |
|   |                       | -                     |                       | ·                     |          |     |                       |  |  |
| 36 Total recaptu  | ired credit (add line | es 33, 34, and 35; el | nter here and on line | 97)                   |          | 36. |                       |  |  |

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

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

|     | Tax<br>year  | Transferor corporation name                                    | Employer ID (EIN) | Credit<br>received |
|-----|--------------|--|-------------------|--------------------|
| 37. |              |  |                   |                    |
| 38. |              |  |                   |                    |
| 39. |              |  |                   |                    |
| 40. | Total credit | received from affiliates (add lines 37, 38, and 39; enter here | e and on line 3a) |                    |

#### Certification of transferor corporation (for line 37)

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 38)

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 39)

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 transferee corporation

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 40 above.

| Signature of authorized person | Official title | Transferee corporation name | Date |
|--------------------------------|----------------|-----------------------------|------|
|                                |                |                             |      |
|                                |                |                             |      |

#### Part B — Alternative fuels credits transferred to affiliates (see instructions)

|     | Tax<br>year    | Transferee corporation name Employer ID (E                                     | EIN) Credit<br>transferred |
|-----|----------------|--|----------------------------|
| 41. |                |  |                            |
| 42. |                |  |                            |
| 43. |                |  |                            |
| 44. | Total credit t | transferred to affiliates (add lines 41, 42, and 43; enter here and on line 5) |                            |

#### **Certification of transferee corporation** (for line 41)

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 42)

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 43)

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 transferor corporation

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 44 above.

| Signature of authorized person | Official title | Transferor corporation name | Date |
|--------------------------------|----------------|-----------------------------|------|
|                                |                |                             |      |
|                                |                |                             |      |