

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 2b .			
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 3b .			
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)	 	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) .	 	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 year	Transferor corporation name	Employer ID (EIN)	Credit 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 year	Transferee corporation name Employer ID (E	EIN) Credit 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