# Claim for Fuel Cell Electric 

 Generating Equipment CreditTax Law - Article 9, Section 183, 184, 185; Articles 9-A, 32, and 33

|  | All filers | must enter tax period: |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | beginning |  | ending |  |
| Name |  | Employer identification number |  | File number |

File this form with Form(s) CT-183, CT-184, CT-185, CT-3, CT-3-A, CT-3-S, CT-3-S-A, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.
See Form CT-259-I, Instructions for Form CT-259, to complete this form.
Part I - Computation of credit (attach additional sheets if necessary)

|  | A <br> Fuel cell location (see instructions) | B <br> Date placed in service ( $\mathrm{mm} / \mathrm{dd} / \mathrm{yy}$ ) | C <br> Qualified expenditures (see instructions) | D <br> Maximum credit | E <br> Credit <br> (enter the lesser of column C or column D) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
|  |  |  |  | \$1,500 |  |
| Total column E amounts from attached sheets (if any). |  |  |  |  |  |
| 1 Total all column E amounts (see instructions) ............................................................. © 1. |  |  |  | - 1. |  |
| 2 Credit(s) from partnerships (if none, enter 0; see instructions)...................................................... 2 |  |  |  |  |  |
| 3 Total credit computed for the current tax year (add lines 1 and 2) ................................................. 0. |  |  |  |  |  |

Part II - Computation of credit used and carried forward (New York S corporations do not complete this section)

| 4 | Tax due before credits (see instructions) | 4. |  |
| :---: | :---: | :---: | :---: |
| 5 | Tax credits claimed before fuel cell electric generating equipment credit (if none, enter $\mathbf{0}$; see instructions) | 5. |  |
| 6 | Net tax (subtract line 5 from line 4) .............................................................................................. | 6. |  |
| 7 | Minimum tax limitation (see instructions). | 7. |  |
| 8 | Credit limitation (subtract line 7 from line 6; if line 7 is greater than line 6, enter 0) ................................. $\bullet$ | 8. |  |
| 9 | Credit used for the current tax year (enter the lesser of line 3 or line 8, and transfer to the appropriate tax return) ......... | 9. |  |
|  | Credit to be carried forward (subtract line 9 from line 3)............................................................... | 10. |  |

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