



CT-40

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

Calendar-year filers check here: []

Other filers enter tax period:

beginning [] ending []

Name, Employer identification number, File number

Attach this form to your tax return

Credit summary information (Complete Sections I through VII as appropriate before completing this summary)

Table with 12 rows for credit summary information, including Alternative fuels credit from preceding tax years, current tax year, and qualified Article 9-A taxpayers.

Section I — Credit for electric vehicles

Use a separate column for each vehicle. If you need more columns, attach additional sheets and include the total on line 17.

Table for Section I with columns for Vehicle A, Vehicle B, and Vehicle C, and rows 13-17 for incremental cost, calculation, and current year credit.

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.

Table for Part A with columns for Vehicle A, Vehicle B, and Vehicle C, and rows 18-22 for cost of new clean-fuel components and current year credit.

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.

Table for Part B with columns for Vehicle A, Vehicle B, and Vehicle C, and rows 23-27 for cost of new clean-fuel components and current year credit.

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 IV — 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

32 Total alternative fuels credit (add lines 17, 22, 27, 29, and 31; enter here and on line 2a)	32.	
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Section VI — 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 (see instructions)	D Recaptured credit (column B x column C)
		%	
		%	
		%	
33 Recaptured electric vehicle, clean-fuel vehicle property, and qualified hybrid vehicles credit (add column D amounts)			33.

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 (column B - column C)	E Recapture % (column D ÷ column B)	F Original credit allowed	G Credit recapture (column E x column F)
				%		
				%		
				%		
34 Recaptured clean-fuel vehicle refueling property credit (add column G amounts)						34.
35 Total recaptured credit (add lines 33 and 34; enter here and on line 9)						35.

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
36.				
37.				
38.				
39.	Total credit received from affiliates (add lines 36, 37, and 38; enter here and on line 3a)			

Certification of transferor corporation (for line 36)

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 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
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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
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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 39 of this form.

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
40.				
41.				
42.				
43.	Total credit transferred to affiliates (add lines 40, 41, and 42; enter here and on line 7)			

Certification of transferee corporation (for line 40)

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 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
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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
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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 43 of this form.

Signature of authorized person	Official title	Transferor corporation name	Date
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