



CT-40

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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 []

Name, Employer identification number, File number

Attach this form to your tax return (See Form CT-40-I, Instructions for Form CT-40, for assistance)

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 unused credit.

Qualified Article 9-A taxpayers only:

Table with 2 rows (11a, 11b) for qualified Article 9-A taxpayers only.

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, B, and C, and rows 13-17 for incremental cost, maximum credit, 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, B, and C, and rows 18-22 for clean-fuel components, maximum credit, 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, B, and C, and rows 23-27 for clean-fuel components, maximum credit, 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	B	C	D
Tax year credit allowed	Amount of credit originally allowed	Recapture percentage (see instructions)	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	B	C	D	E	F	G
Tax year credit allowed	Total recovery period of property	Years in service prior to recapture year	Recapture years (column B - column C)	Recapture % (column D ÷ column B)	Original credit allowed	Credit recapture (column E x column F)
				%		
				%		
				%		
34 Recaptured clean-fuel vehicle refueling property credit (add column G amounts)						34.
35 Partners in a partnership: enter your share of the recapture of the credit (see instructions)						35.
36 Total recaptured credit (add lines 33, 34, and 35; enter here and on line 7)						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 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
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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 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
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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 40 above.

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
41.				
42.				
43.				
44.	Total credit 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
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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 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
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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 44 above.

Signature of authorized person	Official title	Transferor corporation name	Date
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