



Claim for Fuel Cell Electric Generating Equipment Credit

Personal Income Tax

Attach this form to Form IT-201 or IT-203.

Name(s) as shown on return

Your social security number

[Social Security Number Box]

The fuel cell electric generating equipment credit was repealed. For tax years beginning on and after January 1, 2009, you may only claim a fuel cell electric generating equipment credit carryover from previous years.

Application of credit and computation of carryover

- 1 Enter the carryover credit from your 2008 Form IT-259, line 15 (enter this amount and code 259 on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7) 1. [] . []
- 2 Amount of credit from line 1 that you applied against your 2009 tax 2. [] . []
- 3 Subtract line 2 from line 1 3. [] . []
- 4 Amount, if any, included on line 3 that expired in 2009 (see instructions) 4. [] . []
- 5 Amount of credit available for carryover to 2010 (subtract line 4 from line 3) 5. [] . []

Instructions

General information

Important notice for tax year 2009

Tax year 2008 was the last year you could claim the fuel cell electric generating equipment credit. However, any unused credit from a prior year in which the credit was allowed can be carried over to the following five years.

Line instructions

Line 2

The fuel cell electric generating equipment credit can be carried over for five years. See the instructions for Form IT-201-ATT, *Other Tax Credits and Taxes*, or Form IT-203-ATT, *Other Tax Credits and Taxes, Section B, Application of credits*, to determine the amount of credit to enter on line 2.

Line 4

Enter the amount of credit, if any, included on line 3 that was first claimed for tax year 2004.

