



Claim for Fuel Cell Electric Generating Equipment Credit

Personal Income Tax

Submit this form with Form IT-201 or IT-203.

Name(s) as shown on return	Your social security number
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The fuel cell electric generating equipment credit was repealed.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 last year's Form IT-259	1	.00
2 Enter tax due before credits (see instructions)	2	.00
3 Credits applied against the tax before this credit (see instructions)	3	.00
4 Net tax (subtract line 3 from line 2)	4	.00
5 Amount of credit that you applied against this year's tax (see instructions)	5	.00

Instructions

General information

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. This is the last tax year any carryover credit can be claimed.

Line instructions

Line 2

Form IT-201 filers: Enter the tax from Form IT-201, line 39, plus any amount from Form IT-201-ATT, line 21.

Form IT-203 filers: Enter the tax from Form IT-203, line 46, plus any amount from Form IT-203-ATT, line 20.

Line 3 – If you are applying any credits against the tax before this credit, enter those amounts here.

When applying credits, use the following rules:

- First apply any household credit.
- Next apply any credits that cannot be carried over or refunded.
- Then apply any credits that can be carried over for a limited duration.
- Then apply any credits that can be carried over for an unlimited duration.
- Apply refundable credits last.

Line 5 – Enter the amount from line 1 or line 4, whichever is less. Also, enter this amount and code **259** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.

