



CT-243

Staple forms here

New York State Department of Taxation and Finance

Claim for Biofuel Production Credit

Tax Law – Article 1, Section 28; Article 9, Sections 183, 184, 185, 186, 186-a, 186-e; and Article 9-A

All filers must enter tax period:

beginning [] ending []

Legal name of corporation [] Employer identification number (EIN) []

File this form with Form(s) CT-3, CT-3-A, CT-3-S, CT-183, CT-184, CT-185, CT-186, CT-186-E, CT-186-EZ, or CT-186-P. See Form CT-243-I, Instructions for Form CT-243, to complete this form.

Part 1 – Computation of biofuel production credit (see instructions)

A Biofuel plant's physical address	B Tax year credit is being claimed (mark an X in one box)	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced (column C - 40,000)	E Biofuel production credit before limitation (column D x .15)
_____ _____	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			•
_____ _____	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			•
_____ _____	1 st <input type="checkbox"/> 3 rd <input type="checkbox"/> 2 nd <input type="checkbox"/> 4 th <input type="checkbox"/>			•

Column E amounts from additional sheet(s), if any.....	•
1 Total of column E amounts above.....	1. _____
2 Credit limit	2. 2,500,000 00
3 Total biofuel production credit after limitation (enter the lesser of line 1 or 2)	3. _____
4 Credit amount from partnership(s) (from line 15)	4. _____
5 Total biofuel production credit available for use (add lines 3 and 4).....	5. _____

Part 2 – Computation of credit used (see instructions; New York S corporations do not complete this part)

6 Tax due before credits (see instructions)	6. _____
7 Credits claimed before this biofuel production credit (see instructions)	7. _____
8 Tax after application of credits (subtract line 7 from line 6)	8. _____
9 Tax limitation (see instructions).....	9. _____
10 Limitation on biofuel production credit (subtract line 9 from line 8; if line 9 is more than line 8, enter 0)	10. _____
11 Biofuel production credit used for this period (see instructions).....	11. _____
12 Unused biofuel production credit (subtract line 11 from line 5)	12. _____
13 Amount of biofuel production credit to be refunded (limited to the amount on line 12; see instructions) ...	13. _____
14 Amount of biofuel production credit to be applied as an overpayment to the next period (subtract line 13 from line 12; see instructions).....	14. _____

