



Claim for Alternative Fuels Credit

Tax Law – Article 9, Sections 183, 184, 185, 186 and Article 9-A

CT-40

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
---------------------------	--------------------------------------

The alternative fuels tax credit expired on December 31, 2010. For tax years beginning after December 31, 2010, you may only claim an alternative fuels tax credit carryover from previous years.

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

Credit summary information (See instructions; complete Sections 1 and 2 as appropriate before completing this summary.)

1	Alternative fuels credit from preceding tax years	•	1	
2	Alternative fuels credit received from affiliates (see instructions)	•	2	
3	Credit available before transfer and recapture (add lines 1 and 2)	•	3	
4	Alternative fuels credit transferred to affiliates (see instructions)	•	4	
5	Credit available after transfer to affiliates (subtract line 4 from line 3)	•	5	
6	Recapture of alternative fuels credit (from line 17)	•	6	
7	Credit available after transfer and recapture (see instructions)	•	7	
8	Enter your franchise tax due before credits		8	
9	Enter any other credits applied before this credit for this tax period	•	9	
10	Subtract line 9 from line 8		10	
11	Tax limitation		11	
12	Alternative fuels credit limitation (subtract line 11 from line 10; if the result is negative, enter 0)	•	12	
13	Credit used (see instructions)	•	13	
14	Unused credit to be carried forward (subtract line 13 from line 7)	•	14	

Section 1 – Computation of credit recapture on alternative 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)	
15	Recaptured alternative fuel vehicle refueling property credit (add column G amounts)					•	15
16	Partners in a partnership: enter your share of the recapture of the credit (see instructions)					•	16
17	Total recaptured credit (add lines 15 and 16; enter here and on line 6; S corporations, see instructions)					•	17

Section 2 – Election to transfer credits (Article 9-A taxpayers only)

Part A – Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)

Tax year	Transferor corporation name	EIN	Credit received
18			
19			
20			
21	Total credit received from affiliates (add lines 18, 19, and 20; enter here and on line 2)		• 21

Certification of transferor corporation (for line 18): 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
--------------------------------	----------------	-----------------------------	------



Certification of transferor corporation (for line 19): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
--------------------------------	----------------	-----------------------------	------

Certification of transferor corporation (for line 20): I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
--------------------------------	----------------	-----------------------------	------

Certification of transferee corporation (for line 21): 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 on page 1 the amount of credit shown on line 21 on page 1.

Signature of authorized person	Official title	Transferee corporation name	Date
--------------------------------	----------------	-----------------------------	------

Part B – Alternative fuels credits transferred to affiliates (see instructions; attach additional sheets if necessary)

	Tax year	Transferee corporation name	EIN	Credit transferred
22				
23				
24				

25 Total credit transferred to affiliates (add lines 22, 23, and 24; enter here and on line 4) **25**

Certification of transferee corporation (for line 22): 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
--------------------------------	----------------	-----------------------------	------

Certification of transferee corporation (for line 23): 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
--------------------------------	----------------	-----------------------------	------

Certification of transferee corporation (for line 24): 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
--------------------------------	----------------	-----------------------------	------

Certification of transferor corporation (for line 25): 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 25 above.

Signature of authorized person	Official title	Transferor corporation name	Date
--------------------------------	----------------	-----------------------------	------

