

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:

CT-40

beginning	ending	
Legal name of corporation	Employer identification number (EIN)	

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

Cred	dit summary information (See instructions; complete Sections 1 al	nd 2 a	as appropriate before comple	ətin	g thi	s summary.)	
1	Alternative fuels credit from preceding tax years (see instructions)			•	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 (see instructions)	8					
9	Enter any other credits applied before this credit for this tax period (see instr.) •	9					
10	Subtract line 9 from line 8	10					
11	Tax limitation (see instructions)	11					
12	Alternative fuels credit limitation (subtract line 11 from line 10; if the			٦			
	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 – Co	ection 1 – Computation of credit recapture on alternative fuel vehicle refueling property (see instructions)							
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 × column F)
							•	
							•	
15 Recaptured alternative fuel vehicle refueling property credit (add column G amounts)						15		
6 Partners in a partnership: enter your share of the recapture of the credit (see instructions)						16		
17 Total recaptu	red credit (add line	s 15 and 16; enter h	nere and on line 6; S	corporations, see in	nstructions)	17		

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

Part	A – Alterna	ive fuels credits received from affiliates (see instruction	s; attach additional sheet	s if r	iecessary)	
	Tax year	Transferor corporation name	EIN		Credit received	
18					•	
19					•	
20					•	
21 Total credit received from affiliates (add lines 18, 19, and 20; include total from attached sheets,						
	if any; ente	r 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	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	25 Total credit transferred to affiliates (add lines 22, 23, and 24; include total from attached sheets,						
	if any; enter	r 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.

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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 taxpaver the amount of credit shown above.

Signature of authorized person O	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.

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Signature of authorized person	Official title	Transferor corporation name	Date

