



Department of Taxation and Finance

# Claim for Biofuel Production Credit

# CT-243

Tax Law – Article 1, Section 28; Article 9, Section 187-c; and Article 9-A, Section 210-B.24

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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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, 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 × .15)	
_____	1 <sup>st</sup> <input type="checkbox"/> 3 <sup>rd</sup> <input type="checkbox"/>			•	
_____	2 <sup>nd</sup> <input type="checkbox"/> 4 <sup>th</sup> <input type="checkbox"/>				
_____	1 <sup>st</sup> <input type="checkbox"/> 3 <sup>rd</sup> <input type="checkbox"/>			•	
_____	2 <sup>nd</sup> <input type="checkbox"/> 4 <sup>th</sup> <input type="checkbox"/>				
_____	1 <sup>st</sup> <input type="checkbox"/> 3 <sup>rd</sup> <input type="checkbox"/>			•	
_____	2 <sup>nd</sup> <input type="checkbox"/> 4 <sup>th</sup> <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; see instructions).....				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	

A If you are claiming this credit as a corporate partner, mark an X in the box .....

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