

West Virginia Schedule AFTC-1 Alternative-Fuel Tax Credit (For periods AFTER January 1, 2015)

West Virginia State Tax Department

Taxpayer Name							ID Num				
				TA	(PERIOD	-					
BEGINNING					END	ING					
BEGINNING	ММ	DD	Y	YYY		ING		ММ		DD	YYYY
► Taxpayers de:► Taxpayers de:► An owner Tax	siring to claim the Qual siring to claim the Qual payer desiring to claim	native-Fuel Motor Vehi ified Alternative-Fuel V ified Alternative-Fuel V Alternative-Fuel Tax C	/ehicle Ho /ehicle Re redit alloc	me Refu fueling ated by	ueling Infrastruc Infrastructure To a Pass-Throug	cture Ta ax Cred h Entity	x Credit i it must <u>co</u> subsidiar	must <u>cor</u> omplete ry must <u>c</u>	mplete Pa Parts A ar complete	nd D of this Schedule. Parts A and E of this S	chedule.
•		eclare that I have my knowledge i				aim	iorm (i	inciud	iing ac	companying so	chedules and
Signature of Taxpa	ayer	Nam	e of Taxp	oayer (1	ype or print)		Title			ı	Date
Person to contact	Person to contact concerning this return Telephone Number										
Signature of Prep	arer other than Tax	payer Addr	ess								Date
Part A Alte	rnative-Fuel T	ax Credit Sumr	nary								
		le Credit from Part B, lin							1	\$	
		hicle Home Refueling In							2	\$	
		hicle Refueling Infrastru ts not supported by Part							3	\$	
		nd Qualified Alternative-Ind the credit as reported of			•					\$	
An amended tax reto 140NRC) is required Credits (AFTC). If th unfiled 2011 and/or it the tax years claime	l to claim previously u e unclaimed AFTC is a 2012 tax returns, an o	IT-140, CIT-120, PTE-10 nclaimed Alternative F associated with previo riginal return is require ting documentation mo	uel Tax usly ed for	2015 2016 2017 2018 2019 2020 2021	\$ \$ \$ \$ \$ \$ \$						
								Tota	ı 5	\$	

6 \$

Continued on the next page...

6. Total Alternative-Fuel Tax Credit Available (add lines 1 through 5).....

Taxpayer Name Nu	ID umber	
Part A –Continued		
7. Personal Income Tax liability (from line 10 of Form IT-140)	7	\$
Alternative-Fuel Tax Credit for application against Personal Income Tax (Enter the smaller of the amount on line 6 amount on line 7 here and on the Tax Credit Recap Schedule		3 \$
9. Available Alternative-Fuel Tax Credit after application against Personal Income Tax (subtract line 8 from line 6)	9	\$
10. Corporation Net Income Tax liability (from line 16 of Form CIT-120)	10	0 \$
11. Alternative-Fuel Tax Credit for application against the Corporation Net Income Tax (Enter the smaller of the amou and the amount on line 10 here and on the Tax Credit Recap Schedule [CIT-120TC])		1 \$
12. Available Alternative-Fuel Tax Credit after application against Corporation Net Income Tax (Subtract line 11 from	line 9) 12	2 \$
13. Alternative-Fuel Tax Credit to be allocated. If the Taxpayer is a Pass-Through entity and any of the amount on lin allocated to the owners of the Pass-Through Entity, complete Part F and enter the total amount of credit to be allo		3 \$
14. Unused, unallocated Alternative-Fuel Tax Credit for carry forward to subsequent years. Subtract the amount on line the amount on line 12		4 \$
Part B Alternative-Fuel Motor Vehicle Tax Credit A COPY OF THE BILL OF SALE IS REQUIRED FOR NEW VEHICLE PURCHASES OF	R ANY INVOICES	S ASSOCIATED WITH A CONVERSION.
Alternative-Fuel Motor Vehicle (Enter the Vehicle Identification Number [VIN])	1	
2. Alternative-Fuel Type (Check predominant Type):		
A. Compressed Natural Gas B. Liquefied Natural Gas C. Liquefied Petrole ***OPTIONS D, E, F, G, AND H ARE NOT AVAILABLE FOR VEHICLES PURC		OR AFTER APRIL 15, 2013.***
D. Hydrogen E. Electricity 85% or more by volume fuel mixture: F. Methanol G.	Ethanol	H. Other alcohols
West Virginia Division of Motor Vehicles Registration Number	3	
4. Gross Vehicle Weight (in pounds)	4	lbs.
5. New Purchase or conversion:		
A. Date of new purchase: **Bill of sale must be attached** Purchase Price*		
or B. Date of conversion: Actual cost of conversion 5B \$		
6. Credit factor. If new purchase, enter 0.35 (35%). If conversion of previously registered vehicle, enter .50 (50%)	6	0.
7. Potential Credit – Multiply the price (line 5A) or the actual cost of conversion (line 5B) by the value on line 6	7	\$
Maximum Allowable Credit – If the Gross Vehicle Weight (from line 4) is less than 26,000 pounds, enter \$7,500 enter \$25,000	′ 1 -	\$
9. Available Alternative-Fuel Motor Vehicle Credit – Enter the smaller of the value on line 7 (Potential Credit) and the 8 (Maximum Allowable Credit). Also, enter this value on Part A, line 1		\$
Payment for the vehicle entered on line 1 has been made after January 1, 2011 and on or before April 14, 2013 on/or before April 14, 2013 for vehicle fuel type other than A, B, and C listed above).	(Final payment incl	cludes arrangements/acceptance for financing
Purchaser of the vehicle has taken possession of the vehicle after January 1, 2011 and on or before April 14, 20	013 for vehicle fuel	type other than A, B, and C listed above.
Person claiming the credit on line 9 maintained ownership of the vehicle entered on line 1 through December 3 By checking these boxes and signing the tax return, purchaser certif		

^{*} Purchase price means the sale price of the vehicle less any amount deducted therefrom for any trade-in allowance and/or rebates from the manufacturer or dealer.

Name				Numb	er		
Part C	Qualified Alternative-Fuel \ (APPLICABLE ONLY FO						
1 Location of Q	ualified Alternative-Fuel Vehicle Home Refue	ing Infrastructure	1				
2. Date of insta	Ilation of Qualified Alternative-Fuel Vehicle Hor TATION MUST BE PROVIDED) See instruction	ome Refueling Infrastructure					
,	•	, •				3	\$
	Qualified Alternative-Fuel Vehicle Home Refu				Ì		0.50
	– 0.50 (50%)dit – Multiply the actual Total Cost of the Qua					4	
by the value	on line 4					5	\$
	owable Credit – \$10,000alified Alternative-Fuel Vehicle Home Refuelir					6	\$ 10,000
(Potential Cr	edit) and the value on line 6 (Maximum Allow	able Credit). Also, enter the value on Part A,	line 2			7	\$
Part D	Qualified Alternative-Fuel \	/ehicle Refueling Infrastruc	ture	Tax Cr	edit		
1. Location of C	Qualified Alternative-Fuel Vehicle Refueling Inf	rastructure		1			
	rectly associated with the construction or purce.			-		2	\$
	If the Qualified Alternative-Fuel Vehicle Refter 1.00					3	1.
is 1.25, other	r – For refueling infrastructure placed in serviouse enter 0.50 (50%). For infrastructure place wapplies	ced in service on or after January 1, 2014, e	nter 0.20	(20%) ur	nless	4	0
	edit – Multiply the Actual Total Cost of the Qua on line 4	<u> </u>		•	· · · · · · · · · · · · · · · · · · ·	5	\$
	owable Credit – Determine this amount by fol	-				6	\$
line 3 is 1.25 (b) For tax peri up to a maxii NOTE: When the 2014, but is no	ods after December 31, 2010 but prior to J , maximum credit is \$312,500. ods after January 1, 2014 but prior to Janu mum of \$400,000. ne purchase and installation of qualified al t completed and placed into service until a (a) or (b) but not both.	nary 1, 2018 – Maximum credit is 20% of the ternative fuel vehicle infrastructure begin	e total co	sts per fa	cility,		
7. Available Qu	alified Alternative-Fuel Vehicle Refueling Infra he value on line 6 (Maximum Allowable Credi					7	\$
Part E	Alternative-Fuel Motor Veh Infrastructure Tax Credit A						ehicle Refueling
Pass-TI	hrough Entity Name	Pass-Through Employer Identification			N)		Amount of Credit Allocated
							\$
							\$
							\$ \$
							\$ \$
							\$
							\$
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Taxpayer Name		ID Number	

Part F Unused Alternative-Fuel Tax Credit Allocation to Owners					
Owner Name	Owner EIN/SSN	Owner %	Credit Allocated		
		%	\$		
		%	\$		
		%	\$		
		%	\$		
			\$		
			\$		
			\$		
			\$		
			\$		
			\$		
			\$		
			\$		
			\$		
	_	%	\$		
	-		\$		
			\$		
			\$		
			\$ 		
		^{/0} Allocated Credi	-		