



New York State Department of Taxation and Finance
Alternative Fuels Credit
 (Personal Income Tax)

IT-253

| | | |
|----------------------------|------------------|--|
| Name(s) as shown on return | Type of business | Identifying number as shown on return <div style="border: 1px solid black; height: 20px; width: 100%;"></div> |
|----------------------------|------------------|--|

Complete this form if you are claiming the alternative fuels credit for electric vehicle, clean-fuel vehicle property, or clean-fuel vehicle refueling property.

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals, including sole proprietorships, partnerships, and estates and trusts

Part I – Credit for electric vehicles

| A Date vehicle placed in service | B Total cost of electric vehicle | C Cost of similar gas-powered vehicle | D Incremental cost. Subtract column C from column B | E Rate | F Multiply column E by column D | G Enter the lesser of column F or \$5,000 |
|--|-------------------------------------|--|--|-----------|------------------------------------|--|
| | | | | .50 | | |
| | | | | .50 | | |
| 1 Total credit for electrical vehicles (add Part I, column G amounts) | | | | | | 1 |

Part II – Credit for clean-fuel vehicle property

a. Credit for vehicles with a gross vehicle weight rating of 14,000 pounds or less

| A Date clean-fuel vehicle property placed in service | B Cost of clean-fuel vehicle property | C Rate | D Multiply column C by column B | E Enter the lesser of column D or \$5,000 |
|--|--|-----------|------------------------------------|--|
| | | .60 | | |
| | | .60 | | |
| 2 Total credit for vehicles 14,000 pounds or less (add Part II a, column E amounts) | | | | |

b. Credit for clean-fuel vehicle property for all other vehicles

| A Date clean-fuel vehicle property placed in service | B Cost of clean-fuel vehicle property | C Rate | D Multiply column C by column B | E Enter the lesser of column D or \$10,000 |
|--|--|-----------|------------------------------------|---|
| | | .60 | | |
| | | .60 | | |
| 3 Total credit for all other vehicles (add Part II b, column E amounts) | | | | |

Part III – Credit for clean-fuel vehicle refueling property

| A Date clean-fuel vehicle refueling property placed in service | B Cost of clean-fuel vehicle refueling property | C Rate | D Multiply column C by column B |
|--|--|-----------|------------------------------------|
| | | .50 | |
| | | .50 | |
| 4 Total credit for clean-fuel vehicle refueling property (add Part III, column D amounts) | | | |

5 Add lines 1 through 4

Transfer total as follows: **Fiduciaries** – include the line 5 amount in the total line of Schedule D, column C, on the back

All others – enter the line 5 amount on Schedule E, line 10, on the back

Schedule B – Partnership, S corporation, and estate and trust information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for alternative fuels from that entity, complete the following information for each partnership, S corporation, or estate or trust. You must also complete **Schedule C** or **Schedule D** on the back, whichever applies.

| Name | Type* | Employer ID number |
|------|-------|--------------------|
| | | |
| | | |
| | | |
| | | |

* Enter **P** for partnership, **S** for an S corporation, or **ET** for an estate or trust.



Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit

| | | |
|--|---|--|
| Partner | | |
| 6 Enter your share of the credit from your partnership (see instructions) | 6 | |
| S corporation shareholder | | |
| 7 Enter your share of the credit from your S corporation (see instructions) | 7 | |
| Beneficiary | | |
| 8 Enter your share of the credit from the fiduciary’s Form IT-253, Schedule D, column C | 8 | |
| 9 Total (add lines 6, 7, and 8) | 9 | |

Transfer total as follows: Fiduciaries – Include the total in the total line of Schedule D, column C, below
All others – Transfer the total to Schedule E, line 11, below

Schedule D – Beneficiary’s and fiduciary’s share of credit

| A | B | C |
|---|--------------------|-----------------------------------|
| Beneficiary’s name (same as on Form IT-205, Schedule C) | Identifying number | Share of alternative fuels credit |
| | | |
| | | |
| Fiduciary | | |
| Total | | |



Schedule E – Computation of credit

| | | |
|--|-----|--|
| Individuals and partnerships | | |
| 10 Enter the amount from Schedule A, line 5 | 10 | |
| Partners, S corporation shareholders and beneficiaries | | |
| 11 Enter the total from Schedule C, line 9 | 11 | |
| Fiduciaries | | |
| 12 Enter the amount from Schedule D, fiduciary line, column C | 12 | |
| 12a Enter the available carryover of unused alternative fuels credit from preceding period | 12a | |
| 13 Total credit (add lines 10, 11, 12, and 12a) | 13 | |

Enter here and on Form IT-201-ATT, line 51, Form IT-203-ATT, line 54, Form IT-204, line 24, or Form IT-205, line 10.

Schedule F – Recapture of credit

Part I – Computation of credit recapture on vehicles and clean-fuel vehicle property

| A | B | C | D |
|---|-------------------------------------|---|---|
| Tax year credit allowed | Amount of credit originally allowed | Recapture percentage (see instructions) | Recaptured credit (multiply column B by column C) |
| | | | |
| | | | |
| 14 Recaptured vehicle credit (add column D amounts) | | | 14 |

Part II – Computation of credit recapture on clean-fuel vehicle refueling property

| A | B | C | D | E | F | G |
|---|-----------------------|--|---|--|-------------------------|--|
| Tax year credit allowed | Total recovery period | Years in service prior to recapture year | Recapture years (subtract column C from column B) | Recapture percentage (divide column D by column B) | Original credit allowed | Credit recapture (multiply column F by column E) |
| | | | | | | |
| | | | | | | |
| 15 Recaptured clean-fuel vehicle refueling property credit (add column G amounts) | | | | | | 15 |

16 Total recaptured alternative fuels credit (Add lines 14 and 15. Enter here and on Form IT-201-ATT, line 22; Form IT-203-ATT, line 22; Form IT-204, line 25; or Form IT-205, line 12)