



New York State Department of Taxation and Finance
Alternative Fuels Credit

IT-253

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

Name(s) as shown on return, Type of business, Identifying number as shown on return

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

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

Part I - Credit for electric vehicles

Table with 7 columns: A Date vehicle placed in service, B Total cost of electric vehicle, C Cost of similar gas-powered vehicle, D Incremental cost, E Rate, F Column E x column D, G Enter the lesser of column F or \$5,000

1 Total credit for electric vehicles (add Part I, column G amounts) 1.

Part II - Credit for clean-fuel vehicle property (do not claim hybrid vehicle in this part; see Part IV)

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

Table with 5 columns: A Date clean-fuel vehicle property placed in service, B Cost of clean-fuel vehicle property, C Rate, D Column C x column B, E Enter the lesser of column D or \$5,000

2 Total credit for vehicles 14,000 pounds or less (add Part II a, column E amounts) 2.

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

Table with 5 columns: A Date clean-fuel vehicle property placed in service, B Cost of clean-fuel vehicle property, C Rate, D Column C x column B, E Enter the lesser of column D or \$10,000

3 Total credit for all other vehicles (add Part II b, column E amounts) 3.

Part III - Credit for clean-fuel vehicle refueling property

Table with 4 columns: A Date clean-fuel vehicle refueling property placed in service, B Cost of clean-fuel vehicle refueling property, C Rate, D Column C x column B

4 Total credit for clean-fuel vehicle refueling property (add Part III, column D amounts) 4.

Part IV - Credit for qualified hybrid vehicles registered in New York State

Table with 3 columns: A Date vehicle placed in service, B New York State registration number, C Credit per vehicle (enter \$2,000 for each vehicle)

5 Total credit for qualified hybrid vehicles registered in New York State (add Part IV, column C amount(s)) 5.

6 Add lines 1 through 5 6.

Transfer total as follows: Fiduciaries - Include the line 6 amount in the total line of Schedule D, column C, on the back page. All others - Enter the line 6 amount on Schedule E, line 11, on the back page.

Schedule B - Partnership, S corporation, 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, estate, or trust. You must also complete Schedule C and Schedule E and, if applicable, Schedule D and Schedule F.

Table with 3 columns: Name, Type*, Employer ID number

* Enter P for a 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

7 Enter your share of the credit from your partnership (see instructions)

7.		
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S corporation shareholder

8 Enter your share of the credit from your S corporation (see instructions)

8.		
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Beneficiary

9 Enter your share of the credit from the **fiduciary’s** Form IT-253, Schedule D, column C

9.		
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10 **Total** (add lines 7, 8, and 9)

10.		
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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 12, below.

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

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



Schedule E – Computation of credit

Individuals and partnerships

11 Enter the amount from Schedule A, line 6

11.		
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Partners, S corporation shareholders, and beneficiaries

12 Enter the total from Schedule C, line 10

12.		
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Fiduciaries

13 Enter the amount from Schedule D, *Fiduciary* line, column C

13.		
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14 Enter the available carryover of unused alternative fuels credit from preceding period(s)

14.		
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15 **Total credit** (add lines 11 through 14) 15. .

Enter here and on Form IT-201-ATT, line 59; Form IT-203-B, line 45; Form IT-204, line 22;
 or include on Form IT-205, line 10.

Schedule F – Recapture of credit

Part I – Computation of credit recapture on electric vehicles, qualified hybrid vehicles, and clean-fuel vehicle property

A Tax year credit allowed	B Amount of credit originally allowed	C Recapture percentage (see instructions)	D Recaptured credit (column B x column C)

16 Recaptured vehicle credit (add column D amounts) 16.

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

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D ÷ column B)	F Original credit allowed	G Credit recapture (column F x column E)

17 Recaptured clean-fuel vehicle refueling property credit (add column G amounts) 17.

18 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions)

18.		
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19 Total recaptured alternative fuels credit (Add lines 16, 17, and 18; fiduciary include the line 19 amount on the Total line of Schedule D, column D. Transfer the amount from the Fiduciary line, Schedule D, column D to Form IT-205, line 12. All others, add lines 16 through 18. Enter here and on Form IT-201-ATT, line 24; Form IT-203-B, line 8; or Form IT-204, line 23)

19. .