



Claim for Fuel Cell Electric Generating Equipment Credit Personal Income Tax

Name(s) as shown on return, Type of business (if applicable), Identification number on return

Complete this form if you are claiming a credit for the purchase of fuel cell electric generating equipment. Attach this form to Form IT-201, IT-203, IT-204, or IT-205. (See instructions, Form IT-259-I, for assistance.)

Schedule A — Individuals, including sole proprietors, partnerships, and estates or trusts

Use a separate line for each fuel cell. If you need more lines, attach additional Form(s) IT-259 and enter the total from all additional Form(s) IT-259 on line 1 (see instructions).

Table with 6 columns: A (Fuel cell location), B (Date placed in service), C (Qualified expenditures), D (Multiply column C by 20% (.2)), E (Maximum credit), F (Credit (enter the lesser of column D or column E)).

1 Total column F amounts from additional Form(s) IT-259, if any
2 Total credit (add column F amounts, including any amount on line 1)

Fiduciaries — Include the line 2 amount in the Total line of Schedule D, column C.
All others — See instructions.

Schedule B — Partnership, S corporation, and estate or 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 fuel cell electric generating equipment from that entity, complete the following information for each partnership, S corporation, or estate or trust. For Type enter P for partnership, S for S corporation, or ET for estate or trust. You must also complete Schedule C or Schedule D, whichever applies.

Table with 3 columns: Name, Type, Employer identification number



Schedule C — Partner's, shareholder's, or beneficiary's share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3.	<input type="text"/>	<input type="text"/>
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4.	<input type="text"/>	<input type="text"/>
Beneficiary	5	Enter your share of the credit from the fiduciary's Form IT-259, Schedule D, column C	5.	<input type="text"/>	<input type="text"/>
	6	Total (add lines 3, 4, and 5)	6.	<input type="text"/>	<input type="text"/>

Fiduciaries — Include the line 6 amount in the *Total* line of Schedule D, column C.

All others — Enter the line 6 amount on Schedule E, line 8.

Schedule D — Beneficiary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of fuel cell electric generating equipment credit
Total (fiduciaries, enter the amount from Schedule A, line 2, plus the amount from Schedule C, line 6)		<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>
		<input type="text"/> . <input type="text"/>

Schedule E — Computation of credit

Individuals and partnerships	7	Enter the amount, or your share of the amount, from Schedule A, line 2	7.	<input type="text"/>	<input type="text"/>
Partners, S corporation shareholders, and beneficiaries	8	Enter the amount from Schedule C, line 6	8.	<input type="text"/>	<input type="text"/>
Carryover of prior year's credit	9	Enter the available carryover of unused fuel cell electric generating equipment credit (see instructions)	9.	<input type="text"/>	<input type="text"/>
	10	Total credit (add lines 7, 8, and 9)	10.	<input type="text"/>	<input type="text"/>

Individuals — Enter the line 10 amount and code **259** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.

Partnerships — Enter the line 10 amount on Form IT-204, line 52.

Schedule F — Application of credit and computation of carryover

(see the instructions to determine if you are required to complete this schedule)

11	Total credit (from line 10)	11.	<input type="text"/>	<input type="text"/>
12	Amount that you applied against your 2005 tax	12.	<input type="text"/>	<input type="text"/>
13	Amount of credit available for carryover to 2006 (subtract line 12 from line 11)	13.	<input type="text"/>	<input type="text"/>

