



CT-259

Staple forms here

New York State Department of Taxation and Finance

Claim for Fuel Cell Electric Generating Equipment Credit

Tax Law — Article 9, Section 183, 184, 185; Articles 9-A, 32, and 33

All filers must enter tax period:

beginning [] ending []

Name [] Employer identification number []

File this form with Form(s) CT-183, CT-184, CT-185, CT-3, CT-3-A, CT-3-S, CT-32, CT-32-A, CT-32-S, CT-33, CT-33-A, or CT-33-NL.

See Form CT-259-I, Instructions for Form CT-259, to complete this form.

Part 1 – Computation of credit (attach additional sheets if necessary)

Table with 5 columns: A Fuel cell location, B Date placed in service, C Qualified expenditures, D Maximum credit, E Credit. Rows 1-10 show \$1,500 in column D.

Summary rows for Part 1: Total column E amounts, Total all column E amounts (1), Credit(s) from partnerships (2a), Unused credit from preceding tax years (2b), Total credit for the current tax year (3).

Part 2 – Computation of credit used and carried forward (New York S corporations do not complete this section)

Table with 10 rows for Part 2: Tax due before credits (4), Tax credits claimed before fuel cell electric generating equipment credit (5), Net tax (6), Minimum tax limitation (7), Credit limitation (8), Credit used for the current tax year (9), Credit to be carried forward (10).

