



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. Includes summary rows 1, 2a, 2b, 3.

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

Table with 10 rows for tax calculations: 4 Tax due before credits, 5 Tax credits claimed, 6 Net tax, 7 Minimum tax limitation, 8 Credit limitation, 9 Credit used, 10 Credit to be carried forward.

