



Claim for Fuel Cell Electric Generating Equipment Credit Personal Income Tax

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.)

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

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.

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

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

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

<b>A</b> Beneficiary's name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of fuel cell electric generating equipment credit
<b>Total</b> (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"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>

**Schedule E — Computation of credit**

<b>Individuals and partnerships</b>	<b>7</b>	Enter the amount, or your share of the amount, from Schedule A, line 2 .....	<b>7.</b>	<input type="text"/>	<input type="text"/>
<b>Partners, S corporation shareholders, and beneficiaries</b>	<b>8</b>	Enter the amount from Schedule C, line 6 .....	<b>8.</b>	<input type="text"/>	<input type="text"/>
<b>Carryover of prior year's credit</b>	<b>9</b>	Enter the available carryover of unused fuel cell electric generating equipment credit less any expired credit (see instructions) .....	<b>9.</b>	<input type="text"/>	<input type="text"/>
	<b>10</b>	<b>Total credit</b> (add lines 7, 8, and 9) .....	<b>10.</b>	<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 and code **259** on Form IT-204, line 147.

**Schedule F — Application of credit and computation of carryover**

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

<b>11</b>	Total credit (from line 10) .....	<b>11.</b>	<input type="text"/>	<input type="text"/>
<b>12</b>	Amount of credit that you applied against your 2008 tax .....	<b>12.</b>	<input type="text"/>	<input type="text"/>
<b>13</b>	Subtract line 12 from line 11 .....	<b>13.</b>	<input type="text"/>	<input type="text"/>
<b>14</b>	Amount, if any, included on line 13 that expired in 2008 (see instructions) .....	<b>14.</b>	<input type="text"/>	<input type="text"/>
<b>15</b>	Amount of credit available for carryover to 2009 (subtract line 14 from line 13) .....	<b>15.</b>	<input type="text"/>	<input type="text"/>

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