New York State Department of Taxation and Finance

Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law - Article 22, Section 606(p)

IT-637

2013

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 *(see instructions for assistance)*.

Name(s) as shown on return	Type of business *(if applicable)*	Identifying number as shown on return

Schedule A – Individuals (including sole proprietors), partnerships, estates, and trusts *(see instructions)*

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property *(see instructions)*	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or $5,000	F Column C × column E
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00

1 Total of column F amounts from additional Form(s) IT-637, if any	**1**	.00
2 Add column F amounts, including any amount from line 1	**2**	.00

Fiduciaries: Include the line 2 amount in the *Total* line of Schedule D, column C.
All others: Enter the line 2 amount on line 7.

Schedule B – Partnership, S corporation, estate, and trust information *(see instructions)*

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 from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer identification number

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Schedule C – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	3	Enter your share of the credit from your partnership *(see instructions)*	3	.00
S corporation shareholder	4	Enter your share of the credit from your S corporation *(see instructions)*	4	.00
Beneficiary	5	Enter your share of the credit from the estate or trust *(see instructions)*	5	.00
	6	Total *(add lines 3, 4, and 5)*	6	.00

Fiduciaries: Include the line 6 amount in the *Total* line of Schedule D, column C.
All others: Transfer the line 6 amount to line 8.

Schedule D – Beneficiary's and fiduciary's share of credit and recapture of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit	D Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule E – Computation of credit

Individuals and partnerships	7	Enter the amount from line 2	7	.00
Partners, S corporation shareholders, beneficiaries	8	Enter the total from line 6	8	.00
Fiduciaries	9	Enter the amount from Schedule D, *Fiduciary* line, column C	9	.00
	10	Enter the carryover credit from last year's Form IT-637 *(leave blank, not applicable for this tax year)*	10	
	11	Total credit *(add lines 7 through 10)*	11	.00

Partnerships: Enter the line 11 amount and code *637* on Form IT-204, line 147.
All others: Complete Schedule G.

Schedule F – Recapture of credit *(see instructions)*

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 × column E)*
					.00	.00
					.00	.00
					.00	.00

12	Total of column G amounts from additional Form(s) IT-637, if any	12	.00
13	Recaptured credit *(add column G amounts, including any amount from line 12)*	13	.00
14	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)*	14	.00
15	Total recaptured credit *(add lines 13 and 14; see below for instructions)*	15	.00

Individuals: Enter the line 15 amount and code *637* on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Partnerships: Enter the line 15 amount and code *637* on Form IT-204, line 148.
Fiduciaries: Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line,
  column D to Form IT-205, line 12.

Schedule G – Application of credit and computation of carryover

16	Tax due before credits *(see instructions)*	16	.00
17	Tax credits claimed before this credit *(see instructions)*	17	.00
18	Subtract line 17 from line 16	18	.00
19	Credit used for the current tax year *(enter the amount from line 11 or line 18, whichever is less; see instr.)*	19	.00
20	Amount of credit available for carryover to next year *(subtract line 19 from line 11)*	20	.00

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