



# Claim for Alternative Fuels Credit

Tax Law – Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

beginning  ending

Legal name of corporation	Employer identification number (EIN)
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Attach this form to your tax return (See Form CT-40-I, Instructions for Form CT-40, for assistance)

### Credit summary information (See instructions; complete Sections 1 and 2 as appropriate before completing this summary.)

1	Alternative fuels credit from preceding tax years (see instructions).....	•	1		
2	Alternative fuels credit received from affiliates (see instructions).....	•	2		
3	Credit available before transfer and recapture (add lines 1 and 2).....	•	3		
4	Alternative fuels credit transferred to affiliates (see instructions).....	•	4		
5	Credit available after transfer to affiliates (subtract line 4 from line 3).....	•	5		
6	Recapture of alternative fuels credit (from line 17).....	•	6		
7	Credit available after transfer and recapture (see instructions).....	•	7		
8	Enter your franchise tax due before credits (see instructions).....	•	8		
9	Enter any other credits applied before this credit for this tax period (see instr.)	•	9		
10	Subtract line 9 from line 8.....	•	10		
11	Tax limitation (see instructions).....	•	11		
12	Alternative fuels credit limitation (subtract line 11 from line 10; if the result is negative, enter 0).....	•	12		
13	Credit used (see instructions).....	•	13		
14	Unused credit to be carried forward (subtract line 13 from line 7).....	•	14		

### Section 1 – Computation of credit recapture on alternative fuel vehicle refueling property (see instructions)

A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture % (column D ÷ column B)	F Original credit allowed	G Credit recapture (column E × column F)		
15	Recaptured alternative fuel vehicle refueling property credit (add column G amounts).....					•	15	
16	Partners in a partnership: enter your share of the recapture of the credit (see instructions).....					•	16	
17	Total recaptured credit (add lines 15 and 16; enter here and on line 6; S corporations, see instructions).....					•	17	

### Section 2 – Election to transfer credits (Article 9-A taxpayers only) (see instructions)

#### Part A – Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)

Tax year	Transferor corporation name	EIN	Credit received
18			
19			
20			
21	Total credit received from affiliates (add lines 18, 19, and 20; include total from attached sheets, if any; enter here and on line 2).....		• 21

**Certification of transferor corporation (for line 18):** I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferor corporation name	Date
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**A** If you are claiming this credit as a corporate partner, mark an **X** in the box.....



**Certification of transferor corporation (for line 19):** I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
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**Certification of transferor corporation (for line 20):** I certify that I am an authorized person for the transferor named on page 1. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown on page 1.

Signature of authorized person	Official title	Transferor corporation name	Date
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**Certification of transferee corporation (for line 21):** I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to receive from the affiliated corporation(s) named on page 1 the amount of credit shown on line 21 on page 1.

Signature of authorized person	Official title	Transferee corporation name	Date
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**Part B – Alternative fuels credits transferred to affiliates** (see instructions; attach additional sheets if necessary)

	Tax year	Transferee corporation name	EIN	Credit transferred
<b>22</b>				
<b>23</b>				
<b>24</b>				
<b>25</b>	<b>Total credit transferred to affiliates</b> (add lines 22, 23, and 24; include total from attached sheets, if any; enter here and on line 4) .....			<b>25</b>

**Certification of transferee corporation (for line 22):** I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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**Certification of transferee corporation (for line 23):** I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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**Certification of transferee corporation (for line 24):** I certify that I am an authorized person for the transferee corporation named above. On behalf of that corporation, I elect to receive from the taxpayer the amount of credit shown above.

Signature of authorized person	Official title	Transferee corporation name	Date
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**Certification of transferor corporation (for line 25):** I certify that I am an authorized person for the taxpayer. On behalf of that corporation, I elect to transfer to the affiliated corporation(s) named above the amount of credit shown on line 25 above.

Signature of authorized person	Official title	Transferor corporation name	Date
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