



# Claim for Fuel Cell Electric Generating Equipment Credit

Tax Law – Article 9, Sections 183, 184, 185; Articles 9-A and 33

# CT-259

All filers must enter tax period:

beginning [ ] ending [ ]

Legal name of corporation	Employer identification number
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File this form with Form(s) CT-183, CT-184, CT-185, CT-3, CT-3-A, CT-33, CT-33-A, or CT-33-NL.

## Application of fuel cell electric generating equipment credit for the current tax year

1 Fuel cell electric generating equipment credit carryforward from preceding tax year .....	•	1	
2 Tax due before credits (see instructions) .....		2	
3 Tax credits claimed before fuel cell electric generating equipment credit (see instructions) .....	•	3	
4 Net tax (subtract line 3 from line 2) .....		4	
5 Minimum tax limitation (see instructions) .....		5	
6 Credit limitation (subtract line 5 from line 4; if line 5 is greater than line 4, enter 0) .....	•	6	
7 Credit used for the current tax year (see instructions) .....	•	7	
8 Credit to be carried forward (subtract line 7 from line 1) .....	•	8	

A If you are claiming this credit as a corporate partner, mark an X in the box .....

## Instructions

### General information

Effective for tax years beginning on or after January 1, 2009, the fuel cell electric generating equipment credit expired. Only carryforwards may still be utilized.

### Credit amount

The credit cannot reduce the tax to less than the following minimum taxes:

- The fixed minimum tax under Article 9, sections 183 and 185
- The fixed dollar minimum tax as computed under Article 9-A
- The fixed minimum tax of \$250 under Article 33

Under Article 9, the credit must first be deducted from the taxes imposed by section 183. Any credit remaining may then be deducted from the taxes imposed by section 184.

The credit allowed is **not** refundable. However, any amount of credit not claimed in the current tax year may be carried forward for an unlimited number of tax years. The credit may not be applied against the metropolitan transportation business tax (MTA surcharge) under Article 9, 9-A, or 33.

### Specific instructions

Eligible transportation and transmission corporations and cooperative agricultural corporations taxable under Article 9, section 183, 184, or 185; business corporations (other than New York S corporations) taxable under Article 9-A (including former Article 32 taxpayers); and insurance corporations taxable under Article 33 complete this form.

**New York S corporations:** Do not complete this form.

### Application of fuel cell electric generating equipment credit for the current tax year

**Line 2** – Enter your tax before credits using the *Lines 2 and 5 entries table*.

**Line 3** – If you are claiming more than one tax credit for this year, enter the amount of credits claimed before applying this tax credit. Refer to the instructions of your franchise tax return to determine the order of credits. Otherwise, enter 0.

**Article 9-A taxpayers:** Refer to Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

If you are included in a combined return, include any amount of tax credit(s) being claimed by other members of the combined group, including the fuel cell electric generating equipment credit, that you wish to apply before your fuel cell electric generating equipment credit.

**CT-33 and CT-33-A filers, including unauthorized insurance corporations:** Do not enter on this line any amount of empire zone (EZ) wage tax credit, zone equivalent area (ZEA) wage tax credit, or EZ capital tax credit you may be claiming. If you are included in a combined return, do not include any amount of these credits being claimed by other members of the combined group.



**Line 5** – Enter your minimum tax using the *Lines 2 and 5 entries table*.

**Lines 2 and 5 entries table**

If you filed	Enter on line 2 any net recaptured tax credits plus the amount from	Enter on line 5 the minimum tax below
Forms CT-183 and CT-184	Line 4 of Form CT-183 <b>plus</b> the amount from line 3 or 4 of Form CT-184	<b>75</b>
Form CT-185	Line 6	<b>10</b>
Form CT-3	Part 2, line 2	Part 2, line 1c
Form CT-3-A	Part 2, line 2	Part 2, line 1c
Form CT-33	Line 11	<b>250</b>
Form CT-33-A	Line 15	Line 4 plus line 12
Form CT-33-NL	Line 5	<b>250</b>

**Line 7** – Enter the lesser of line 1 or line 6. Transfer this amount to your franchise tax return.

**Need help? and Privacy notification**

See Form CT-1, *Supplement to Corporation Tax Instructions*.

