Claim for Solar Energy System Equipment Credit

IT-255

Tax Law – Section 606(g-1)

NEW YORK STATE 2019

Submit this form with Form IT-201 or Form IT-203.

Name(s) as shown on return	Your Social Security number

A Does the solar energy system use solar radiation to produce energy for heating, cooling, hot water, or electricity for residential use? .... Yes ☐ No ☐

If **No,** stop; you do not qualify for the solar energy system equipment credit.

If **Yes,** see instructions and continue with Schedule A below.

Schedule A – Computation of solar energy system equipment credit

Complete the information in the applicable chart with respect to your solar energy system equipment.

	A Date equipment placed in service (mmddyyyy)	B Qualified expenditures (see instructions)	C Column B x 25% (.25) not to exceed $5000	
Purchase		.00	.00	

	A Date equipment placed in service (mmddyyyy)	B Qualified expenditures (see instructions)	C Column B x 25% (.25) not to exceed $5000	D Limitation (see instructions)
Power purchase agreement		.00	.00	.00

	A Date equipment placed in service (mmddyyyy)	B Qualified expenditures (see instructions)	C Column B x 25% (.25) not to exceed $5000	D Amount from column B paid in 2018	E Limitation (see instructions)
Lease		.00	.00	.00	.00

1 Current year credit (see instructions) .... **1** | .00

2 Enter the carryover credit from last year's Form IT-255, line 10 .... **2** | .00

3 Solar energy system equipment credit (add lines 1 and 2) .... **3** | .00

Schedule B – Application of credit and computation of carryover

4 Tax due before credits (see instructions) .... **4** | .00

5 Other credits that you applied before this credit (see instructions) .... **5** | .00

6 Subtract line 5 from line 4 .... **6** | .00

7 Enter the lesser of line 3 (or your portion of line 3) or line 6 (see instructions) .... **7** | .00

8 Subtract line 7 from line 3 (or your portion of line 3; see instructions) .... **8** | .00

9 Amount, if any, included on line 8 that expired this tax year (see instructions) .... **9** | .00

10 Amount of credit available for carryover to next year (subtract line 9 from line 8) .... **10** | .00