



Claim for Alternative Fuels Credit

CT-40

All filers must enter tax period:

beginning ending

Legal name of corporation	Employer identification number (EIN)
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File this form with Form CT-183, CT-184, CT-186, CT-3, CT-3-A, or CT-3-S.

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: Calculation of credit recapture on alternative fuels vehicle refueling property (see instructions)

A	B	C	D	E	F	G	
Tax year credit allowed	Total recovery period of property	Years in service prior to recapture year	Recapture years (column B - column C)	Recapture % (column D ÷ column B)	Original credit allowed	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; submit additional forms 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 additional forms, 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..... • ☐

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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; submit additional forms if necessary)

	Tax year	Transferee corporation name	EIN	Credit transferred
22				
23				
24				
25	Total credit transferred to affiliates (add lines 22, 23, and 24; include total from additional forms, if any; enter here and on line 4)			25

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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