



New York State Department of Taxation and Finance
Alternative Fuels Credit
 (Personal Income Tax)

IT-253

Name(s) as shown on return	Type of business	Identifying number as shown on return <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
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Complete this form if you are claiming the alternative fuels credit for electric vehicle, clean-fuel vehicle property, or clean-fuel vehicle refueling property.

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals, including sole proprietorships, partnerships, and estates and trusts

Part I – Credit for electric vehicles

A Date vehicle placed in service	B Total cost of electric vehicle	C Cost of similar gas-powered vehicle	D Incremental cost. Subtract column C from column B	E Rate	F Multiply column E by column D	G Enter the lesser of column F or \$5,000
				.50		
				.50		
1 Total credit for electrical vehicles (add Part I, column G amounts)						1

Part II – Credit for clean-fuel vehicle property

a. Credit for vehicles with a gross vehicle weight rating of 14,000 pounds or less

A Date clean-fuel vehicle property placed in service	B Cost of clean-fuel vehicle property	C Rate	D Multiply column C by column B	E Enter the lesser of column D or \$5,000
		.60		
		.60		
2 Total credit for vehicles 14,000 pounds or less (add Part II a, column E amounts)				

b. Credit for clean-fuel vehicle property for all other vehicles

A Date clean-fuel vehicle property placed in service	B Cost of clean-fuel vehicle property	C Rate	D Multiply column C by column B	E Enter the lesser of column D or \$10,000
		.60		
		.60		
3 Total credit for all other vehicles (add Part II b, column E amounts)				

Part III – Credit for clean-fuel vehicle refueling property

A Date clean-fuel vehicle refueling property placed in service	B Cost of clean-fuel vehicle refueling property	C Rate	D Multiply column C by column B
		.50	
		.50	
4 Total credit for clean-fuel vehicle refueling property (add Part III, column D amounts)			

5 Add lines 1 through 4

Transfer total as follows: **Fiduciaries** – include the line 5 amount in the total line of Schedule D, column C, on the back
All others – enter the line 5 amount on Schedule E, line 10, on the back

Schedule B – Partnership, S corporation, and estate and trust information

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 for alternative fuels from that entity, complete the following information for each partnership, S corporation, or estate or trust. You must also complete **Schedule C** or **Schedule D** on the back, whichever applies.

Name	Type*	Employer ID number



* Enter **P** for partnership, **S** for an S corporation, or **ET** for an estate or trust.

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit

Partner		
6 Enter your share of the credit from your partnership (see instructions)	6	
S corporation shareholder		
7 Enter your share of the credit from your S corporation (see instructions)	7	
Beneficiary		
8 Enter your share of the credit from the fiduciary’s Form IT-253, Schedule D, column C	8	
9 Total (add lines 6, 7, and 8)	9	

Transfer total as follows: **Fiduciaries** – Include the total in the total line of Schedule D, column C, below
All others – Transfer the total to Schedule E, line 11, below

Schedule D – Beneficiary’s and fiduciary’s share of credit

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of alternative fuels credit
Fiduciary		
Total		



Schedule E – Computation of credit

Individuals and partnerships		
10 Enter the amount from Schedule A, line 5	10	
Partners, S corporation shareholders and beneficiaries		
11 Enter the total from Schedule C, line 9	11	
Fiduciaries		
12 Enter the amount from Schedule D, fiduciary line, column C	12	
13 Enter the available carryover of unused alternative fuels credit from preceding period(s)	13	

14 **Total credit** (add lines 10, 11, 12, and 13) **14** .
 Enter here and on Form IT-201-ATT, line 54, Form IT-203-B, line 42, Form IT-204, line 21, or Form IT-205, line 10.

Schedule F – Recapture of credit

Part I – Computation of credit recapture on vehicles and clean-fuel vehicle property

A	B	C	D
Tax year credit allowed	Amount of credit originally allowed	Recapture percentage (see instructions)	Recaptured credit (multiply column B by column C)
15 Recaptured vehicle credit (add column D amounts)			15 <input type="text"/>

Part II – Computation of credit recapture on clean-fuel vehicle refueling property

A	B	C	D	E	F	G
Tax year credit allowed	Total recovery period	Years in service prior to recapture year	Recapture years (subtract column C from column B)	Recapture percentage (divide column D by column B)	Original credit allowed	Credit recapture (multiply column F by column E)
16 Recaptured clean-fuel vehicle refueling property credit (add column G amounts)						16 <input type="text"/>

17 **Total recaptured alternative fuels credit** (Add lines 15 and 16. Enter here and on Form IT-201-ATT, line 22; Form IT-203-B, line 8; Form IT-204, line 22; or Form IT-205, line 12). **17** .