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2009

CT-243

New York State Department of Taxation and Finance

Claim for Biofuel Production Credit

Tax Law — Section 28; Article 9, Sections 183, 184, 185, 186, 186-a, 186-e; and Article 9-A

All filers must enter tax period:

beginning _____ ending _____

Legal name of corporation	Employer identification number (EIN)

File this form with Form(s) CT-3, CT-3-A, CT-3-S, CT-183, CT-184, CT-185, CT-186, CT-186-E, CT-186-EZ, or CT-186-P. See Form CT-243-I, *Instructions for Form CT-243*, to complete this form.

Part 1 — Computation of biofuel production credit *(see instructions)*

A Biofuel plant's physical address	B Tax year credit is being claimed *(mark an **X** in one box)*	C Gallons of biofuel produced for the year	D Excess eligible gallons of biofuel produced *(column C - 40,000)*	E Biofuel production credit before limitation *(column D × .15)*
	1st ☐ 3rd ☐ 2nd ☐ 4th ☐			
	1st ☐ 3rd ☐ 2nd ☐ 4th ☐			
	1st ☐ 3rd ☐ 2nd ☐ 4th ☐			
Column E amounts from additional sheet(s), if any				

1	Total of column E amounts above	1.	
2	Credit amount from partnership *(from line 15)*	2.	
3	Total biofuel production credit before limitation *(add lines 1 and 2)*	3.	

Part 2 — Computation of credit used *(see instructions; New York S corporations do not complete this part)*

4	Credit limit per taxpayer per tax year	4.	2,500,000 00
5	Total biofuel production credit after limitation *(enter the lesser of line 3 or 4)*	5.	
6	Tax due before credits *(see instructions)*	6.	
7	Credits claimed before this biofuel production credit *(see instructions)*	7.	
8	Tax after application of credits *(subtract line 7 from line 6)*	8.	
9	Tax limitation *(see instructions)*	9.	
10	Limitation on biofuel production credit *(subtract line 9 from line 8; if line 9 is more than line 8, enter **0**)*	10.	
11	Biofuel production credit used for this period *(enter the line 5 or line 10 amount, whichever is less; transfer to the appropriate tax return)*	11.	
12	Unused biofuel production credit *(subtract line 11 from line 5)*	12.	
13	Amount of biofuel production credit to be refunded *(limited to the amount on line 12; enter here and on your tax return)*	13.	
14	Amount of biofuel production credit to be applied as an overpayment to the next period *(subtract line 13 from line 12; enter here and on your tax return)*	14.	

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Part 3 — Partnership information *(attach additional sheets if necessary)*

If you were a partner in a partnership and received a pro rata share of the biofuel production credit from that entity, complete the following information for each partnership.

Name of partnership	Partnership's EIN	Credit amount allocated
Total from additional sheet(s)		

15 Total credit amount allocated from partnerships *(enter this amount here and on line 2)* **15.**

Certification: Under penalties of perjury, I certify that the biofuel produced at the eligible biofuel plant meets all the existing standards for biofuel and the amount of biofuel reported as produced at the eligible biofuel plant is to the best of my knowledge and belief, true, correct, and complete.

Authorized person	Signature of authorized person	Official title	
	E-mail address of authorized person		Date