



# Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law – Section 606(p)

# IT-637

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions for assistance).

Name(s) as shown on return	Type of business (if applicable)	Identifying number as shown on return
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## Schedule A – Individuals (including sole proprietors), partnerships, estates, and trusts (see instructions)

A	B	C	D	E	F
Physical address of vehicle refueling or recharging property	Total cost of vehicle refueling or recharging property (see instructions)	Number of pumps or recharging stations	(Column B ÷ column C) × 50% (.5)	Enter the lesser of column D or 5,000	Column C × column E
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
<b>1</b> Total of column F amounts from additional Form(s) IT-637, if any .....					<b>1</b> .00
<b>2</b> Add column F amounts, including any amount from line 1 .....					<b>2</b> .00

**Fiduciaries:** Include the line 2 amount in the *Total* line of Schedule D, column C.  
**All others:** Enter the line 2 amount on line 7.

## Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

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 from that entity, or a share of the recapture of the credit complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number



**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit** (see instructions)

<b>Partner</b>	<b>3</b>	Enter your share of the credit from your partnership .....	<b>3</b>	.00
<b>S corporation shareholder</b>	<b>4</b>	Enter your share of the credit from your S corporation .....	<b>4</b>	.00
<b>Beneficiary</b>	<b>5</b>	Enter your share of the credit from the estate or trust .....	<b>5</b>	.00
	<b>6</b>	Total (add lines 3, 4, and 5) .....	<b>6</b>	.00

**Fiduciaries:** Include the line 6 amount in the *Total* line of Schedule D, column C.  
**All others:** Transfer the line 6 amount to line 8.

**Schedule D – Beneficiary’s and fiduciary’s share of credit and recapture of credit** (see instructions)

<b>A</b> Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	<b>B</b> Identifying number	<b>C</b> Share of credit	<b>D</b> Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

**Schedule E – Computation of credit**

<b>Individuals and partnerships</b>	<b>7</b>	Enter the amount from line 2 .....	<b>7</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>8</b>	Enter the total from line 6 .....	<b>8</b>	.00
<b>Fiduciaries</b>	<b>9</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C .....	<b>9</b>	.00
	<b>10</b>	Enter the carryover credit from last year’s Form IT-637 .....	<b>10</b>	.00
	<b>11</b>	Total credit (add lines 7 through 10) .....	<b>11</b>	.00

**Partnerships:** Enter the line 11 amount and code **637** on Form IT-204, line 147.  
**All others:** Complete Schedule G.

**Schedule F – Recapture of credit** (see instructions)

<b>A</b> Tax year credit allowed	<b>B</b> Total recovery period	<b>C</b> Years in service prior to recapture year	<b>D</b> Recapture years <i>(column B - column C)</i>	<b>E</b> Recapture percentage <i>(column D ÷ column B)</i>	<b>F</b> Original credit allowed	<b>G</b> Credit recapture <i>(column F × column E)</i>	
					.00	.00	
					.00	.00	
					.00	.00	
<b>12</b>	Total of column G amounts from additional Form(s) IT-637, if any .....					<b>12</b>	.00
<b>13</b>	Recaptured credit (add column G amounts, including any amount from line 12) .....					<b>13</b>	.00
<b>14</b>	Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions) .....					<b>14</b>	.00
<b>15</b>	Total recaptured credit (add lines 13 and 14; see below for instructions) .....					<b>15</b>	.00

**Individuals:** Enter the line 15 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.  
**Partnerships:** Enter the line 15 amount and code **637** on Form IT-204, line 148.  
**Fiduciaries:** Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, column D to Form IT-205, line 12.

**Schedule G – Application of credit and computation of carryover**

<b>16</b>	Tax due before credits (see instructions) .....	<b>16</b>	.00
<b>17</b>	Tax credits claimed before this credit (see instructions) .....	<b>17</b>	.00
<b>18</b>	Subtract line 17 from line 16 .....	<b>18</b>	.00
<b>19</b>	Credit used for the current tax year (enter the lesser of line 11 or line 18, see instructions) .....	<b>19</b>	.00
<b>20</b>	Amount of credit available for carryover to next year (subtract line 19 from line 11) .....	<b>20</b>	.00

