

AFTC-1

REV. 02/2020

West Virginia Schedule AFTC-1 Alternative-Fuel Tax Credit (For periods AFTER January 1, 2015)

West Virginia
State Tax
Department

Taxpayer Name	ID Number
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TAX PERIOD							
BEGINNING				ENDING			
	MM	DD	YYYY		MM	DD	YYYY

- ▶ Taxpayers desiring to claim the **Alternative-Fuel Motor Vehicle Tax Credit** must complete Parts A and B of this Schedule.
- ▶ Taxpayers desiring to claim the **Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure Tax Credit** must complete Parts A and C of the Schedule.
- ▶ Taxpayers desiring to claim the **Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit** must complete Parts A and D of this Schedule.
- ▶ An *owner Taxpayer* desiring to claim **Alternative-Fuel Tax Credit allocated by a Pass-Through Entity** subsidiary must complete Parts A and E of this Schedule.

Under penalties of perjury, I declare that I have examined this credit claim form (including accompanying schedules and statements) and to the best of my knowledge it is true and complete.

Signature of Taxpayer	Name of Taxpayer (type or print)	Title	Date
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Person to contact concerning this return	Telephone Number
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Signature of Preparer other than Taxpayer	Address	Date
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Part A Alternative-Fuel Tax Credit Summary

1. Current year Alternative-Fuel Motor Vehicle Credit from Part B, line 9 (Total if more than one qualifying vehicle). Amounts not supported by Part B will be denied.....	1	\$	
2. Current year Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure Tax Credit from Part C, line 7. Amounts not supported by Part C will be denied.....	2	\$	
3. Current year Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit from Part D, line 6 (Total if more than one qualifying refueling infrastructure). Amounts not supported by Part D will be denied.....	3	\$	
4. Alternative-Fuel Motor Vehicle Tax Credit and Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit Allocated to the Owner of a Pass-Through Entity that earned the credit as reported on Part E. Amounts not supported by Part E will be denied.....	4	\$	
5. Unused, unallocated Alternative Fuel Tax Credit from prior years: An amended tax return (2011 and/or 2012 IT-140, CIT-120, PTE-100 or IT-140NRC) is required to claim previously unclaimed Alternative Fuel Tax Credits (AFTC). If the unclaimed AFTC is associated with previously unfiled 2011 and/or 2012 tax returns, an original return is required for the tax years claimed. Any and all supporting documentation must be present or the claim for credit will be denied.	2015	\$	
	2016	\$	
	2017	\$	
	2018	\$	
	2019	\$	
	2020	\$	
2021	\$		
Total	5	\$	
6. Total Alternative-Fuel Tax Credit Available (add lines 1 through 5).....	6	\$	

Continued on the next page...

Taxpayer Name

ID Number

Part A - Continued

Table with 3 columns: Line number, Description, and Amount. Lines 7-14 detailing Alternative-Fuel Tax Credit calculations.

Part B Alternative-Fuel Motor Vehicle Tax Credit A COPY OF THE BILL OF SALE IS REQUIRED FOR NEW VEHICLE PURCHASES OR ANY INVOICES ASSOCIATED WITH A CONVERSION.

Form for Part B with lines 1-9. Includes fields for VIN, fuel type (A-H), registration number, gross vehicle weight, purchase price (5A), actual cost of conversion (5B), credit factor (6), potential credit (7), maximum allowable credit (8), and available credit (9).

- Checkboxes for: Payment for the vehicle entered on line 1 has been made after January 1, 2011... Purchaser of the vehicle has taken possession... Person claiming the credit on line 9 maintained ownership...

* Purchase price means the sale price of the vehicle less any amount deducted therefrom for any trade-in allowance and/or rebates from the manufacturer or dealer.

Taxpayer Name

ID Number

Part C Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure Tax Credit (APPLICABLE ONLY FOR INSTALLATIONS MADE PRIOR TO APRIL 15, 2013)

1. Location of Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure.....	1	
2. Date of installation of Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure (DOCUMENTATION MUST BE PROVIDED) See instructions on page 4.....	2	
3. Total Cost of Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure.....	3	\$
4. Credit Factor – 0.50 (50%).....	4	0.50
5. Potential Credit – Multiply the actual Total Cost of the Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure (line 3) by the value on line 4.....	5	\$
6. Maximum Allowable Credit – \$10,000.....	6	\$ 10,000
7. Available Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure Credit – Enter the smaller of the value on line 5 (Potential Credit) and the value on line 6 (Maximum Allowable Credit). Also, enter the value on Part A, line 2.....	7	\$

Part D Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit

1. Location of Qualified Alternative-Fuel Vehicle Refueling Infrastructure.....	1	
2. Total Cost directly associated with the construction or purchase of the Qualified Alternative-Fuel Vehicle Refueling Infrastructure.....	2	\$
3. Accessibility – If the Qualified Alternative-Fuel Vehicle Refueling Infrastructure is generally available for public use enter 1.25, otherwise enter 1.00.....	3	1.____
4. Credit Factor – For refueling infrastructure placed in service before January 1, 2014, enter 0.625 (62.5%) if the value on line 3 is 1.25, otherwise enter 0.50 (50%). For infrastructure placed in service on or after January 1, 2014, enter 0.20 (20%) unless the note below applies.....	4	0.____
5. Potential Credit – Multiply the Actual Total Cost of the Qualified Alternative-Fuel Vehicle Refueling Infrastructure (from line 2) by the value on line 4.....	5	\$
6. Maximum Allowable Credit – Determine this amount by following instructions below. (a) For tax periods after December 31, 2010 but prior to January 1, 2014 – If line 3 is 1.00, maximum credit is \$250,000. If line 3 is 1.25, maximum credit is \$312,500. (b) For tax periods after January 1, 2014 but prior to January 1, 2018 – Maximum credit is 20% of the total costs per facility, up to a maximum of \$400,000. NOTE: When the purchase and installation of qualified alternative fuel vehicle infrastructure begins prior to January 1, 2014, but is not completed and placed into service until after January 1, 2014, the taxpayer may choose to fall under the rules of either (a) or (b) but not both.	6	\$
7. Available Qualified Alternative-Fuel Vehicle Refueling Infrastructure Credit – Enter the smaller of the value on line 5 (Potential Credit) and the value on line 6 (Maximum Allowable Credit). Also, enter the value on Part A, line 3.....	7	\$

Part E Alternative-Fuel Motor Vehicle Tax Credit and Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit Allocated to Owner from Pass-Through Entity

Pass-Through Entity Name	Pass-Through Entity Employer Identification Number (EIN)	Amount of Credit Allocated
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
Total		\$ _____

