



# 2005 Alternative Fuel Credit

## 15-30-164, MCA

MONTANA  
AFCR  
Rev. 10-05

Name (as it appears on your tax return) \_\_\_\_\_

Your Social Security Number or Federal Employer Identification Number \_\_\_\_\_

If this credit is a pass-through to you from a partnership or S. corporation enter here the name, FEIN and your percentage of ownership in the partnership or S. corporation.

\_\_\_\_\_ FEIN \_\_\_\_\_ % of Ownership \_\_\_\_\_

Please complete this form to calculate your credit. Complete a separate Montana Form AFRCR for each vehicle that you converted.

Year and make of vehicle: \_\_\_\_\_ Date conversion completed: \_\_\_\_\_  
Alternative fuel type: \_\_\_\_\_ Gross vehicle weight: \_\_\_\_\_

- |  |   |  |
|--|---|--|
| 1. Enter your cost of the conversion here.....   | 1 |  |
| 2. Multiply the amount on line 1 by .50 (50%) and enter the result here.....   | 2 |  |
| 3. If your gross vehicle weight is 10,000 pounds or less, enter \$500 here;<br>If your gross vehicle weight is more than 10,000 pounds enter \$1,000 here..... | 3 |  |
| 4. Enter the smaller of line 2 or line 3. <b>This is your allowable alternative fuel credit for this vehicle..</b>   | 4 |  |
| 5. Add the amount on line 4 for each Form AFRCR that you submit and enter the result here. <b>This is your total alternative fuel credit.</b>                  | 5 |  |
- Enter the amount from line 5 above on Form 2A, Schedule V, line 5 if you are an individual, or  
Enter the amount from line 5 above on Form CLT-4, Schedule C, line 10 if you are a C. corporation.

### General Instructions

#### Definitions

“Alternative Fuel” means natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least .85 (85%) of the fuel is methanol, ethanol or other alcohol, ether, or any combination of these.

#### Who can claim this credit?

An individual, corporation, partnership or small business corporation that converts a vehicle, that is licensed in Montana, from operating on gasoline to operating on an alternative fuel.

#### How do I claim my alternative fuel credit when I am a partner or shareholder in a partnership or S. corporation?

When the partnership or S. corporation converts a vehicle to operate on an alternative fuel, the entity will report the credit on its informational tax return and provide you with information on your share of the credit on your Federal K-1.

Your share of the alternative fuel credit that is passed through to you by the S. corporation or partnership is based on the same proportion used by you to report your income and loss for Montana tax purposes.

When the conversion is made by your S. corporation or partnership, remember to complete the information above that identifies the entity’s name, federal employer identification number and your percentage of ownership.

#### Can I carry any of my excess alternative fuel credit back to a prior year or forward to a subsequent year?

No you cannot. Your credit cannot exceed your tax liability. You cannot carry back or carry forward any of your unused credit. Your credit will only apply in the year that you convert your vehicle to operate on an alternative fuel.

#### What information do I have to include with my return when I claim this credit?

When you claim this credit attach a copy of Montana Form AFRCR to your individual income tax or corporate license tax return. If you are an S. corporation or a partnership and are claiming this credit, attach Montana Form AFRCR to your Montana information return Form CLT-4S or PR-1 and include a separate statement identifying each owner and their proportionate share of this credit.

**Questions?** Please call us at (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

**When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.**