



2009 Alternative Fuel Credit
15-30-2320, MCA

Name (as it appears on your tax return) _____

Your Social Security Number or Federal Employer Identification Number _____

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

Name _____ FEIN _____ Percent of Ownership _____ %

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% (0.50) and enter the result here..... 2. _____
3. If your gross vehicle weight is 10,000 pounds or less, enter \$500 here;
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. This is your allowable alternative fuel credit for this vehicle 4. _____
5. Add the amount on line 4 for each Form AFRCR that you submit and enter the result here. This is your total alternative fuel credit 5. _____

If you are an individual, enter the amount from line 5 above on Form 2, Schedule V.
If you are a C corporation, enter the amount from line 5 above on Form CLT-4, Schedule C.
If you are a Partnership, enter the amount from line 5 above on Form PR-1, Schedule II.
If you are an S corporation, enter the amount from line 5 above on Form CLT-4S, Schedule II.

General Instructions

Definitions

Alternative Fuel means natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least 85% (0.85) 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 is entitled to the credit.

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 information tax return and provide you with information about your share of the credit on a Montana Schedule K-1 or similar form.

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 tax return when I claim this credit?

When you claim this credit, please attach a copy of Montana Form AFRCR to your 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 toll free at (866) 859-2254 (in Helena, 444-6900).