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

Taxpayer Name				Ν	ID Number		
			TAX P	ERIOD			
BEGINNING				ENDING			
DEGIMIN	ММ	DD	YYYY		ММ	DD	YYYY
<ul> <li>Taxpayers des</li> <li>Taxpayers des</li> <li>An owner Taxpayers</li> <li>Under penalties</li> </ul>	siring to claim the Quali siring to claim the Quali <i>bayer</i> desiring to claim s of perjury, I de	ified Alternative-Fuel V ified Alternative-Fuel V Alternative-Fuel Tax C eclare that I hav	Vehicle Home Refuelin Vehicle Refueling Infra credit allocated by a Pa e examined this	omplete Parts A and B o og Infrastructure Tax C Istructure Tax Credit m ass-Through Entity sul s credit claim for	r <b>edit</b> must <u>complete Pa</u> nust <u>complete Parts A a</u> bsidiary must <u>complete</u>	<u>nd D</u> of this Schedule. <u>Parts A and E</u> of this S	chedule.
statements) and	d to the best of	my knowledge	it is true and co	mplete.			

Signature of Taxpayer N	lame of Taxpayer (	(type or print)	Title		Date
Person to contact concerning this return			Telephone Nu	mber	
Signature of Preparer other than Taxpayer A	ddress				Date
Part A Alternative-Fuel Tax Credit Su	mmary				
<ol> <li>Current year Alternative-Fuel Motor Vehicle Credit from Part I supported by Part B will be denied</li> </ol>				1	\$
2. Current year Qualified Alternative-Fuel Vehicle Home Refueli supported by Part C will be denied				2	\$
<ol> <li>Current year Qualified Alternative-Fuel Vehicle Refueling Infra qualifying refueling infrastructure). Amounts not supported by</li> </ol>				3	\$
<ol> <li>Alternative-Fuel Motor Vehicle Tax Credit and Qualified Alterna Owner of a Pass-Through Entity that earned the credit as report</li> </ol>		•		4	\$
5. Unused, unallocated Alternative Fuel Tax Credit from prior ye	ars: 2015	\$			
An amended tax return (2011 and/or 2012 IT-140, CIT-120, PI	2016	\$			
140NRC) is required to claim previously unclaimed Alternation	ve Fuel Tax 2017	\$			
Credits (AFTC). If the unclaimed AFTC is associated with pr unfiled 2011 and/or 2012 tax returns, an original return is ret		\$			
the tax years claimed. Any and all supporting documentatio		\$			
present or the claim for credit will be denied.	2020	\$			
	2021	\$			
			Total	5	\$
6. Total Alternative-Fuel Tax Credit Available (add lines 1 through	15)			6	\$

#### Continued on the next page...

Taxpayer	
N.L	

Name	

7. Personal Income Tax liability (from line 10	0 of Form IT-140)				7	\$		
8. Alternative-Fuel Tax Credit for application amount on line 7 here and on the Tax Cre					8	\$		
9. Available Alternative-Fuel Tax Credit afte	r application against Personal Inco	ome Tax (subtract line 8 from	m line 6	)	9	\$		
10. Corporation Net Income Tax liability (from	m line 16 of Form CIT-120)				10	\$		
11. Alternative-Fuel Tax Credit for applicati and the amount on line 10 here and on					11	\$		
12. Available Alternative-Fuel Tax Credit af	ter application against Corporation	n Net Income Tax (Subtract	line 11 t	from line 9)	12	\$		
13. Alternative-Fuel Tax Credit to be alloca allocated to the owners of the Pass-Thi					13	\$		
14. Unused, unallocated Alternative-Fuel Ta the amount on line 12	ax Credit for carry forward to subs	equent years. Subtract the			14			
	Motor Vehicle Tax Co OF SALE IS REQUIRED FOR		HASE	S OR ANY INVOI	CES A	ASSOCIATEI	D WITH A CON	IVERSION.
1. Alternative-Fuel Motor Vehicle (Enter the	Vehicle Identification Number [VIN	۱])			1			
2. Alternative-Fuel Type (Check predominar	it Type):							
			6 I D					
A. Compressed Natural Gas	B. Liquefied Natural Gas			etroleum Gas				
***OPTIONS D, E, F, G, AND	DHARE NOT AVAILAE		:S PU		ON O		APRIL 15,	2013.***
D. Hydrogen E. Electricity	85% or more by volume fu	el mixture: F. Metha	anol	G. Ethanol		H. Other	alcohols	
3. West Virginia Division of Motor Vehicles F	Registration Number				3			
4. Gross Vehicle Weight (in pounds)					4			lbs.
5. New Purchase or conversion:		_						
A. Date of new purchase: **Bill of sale must be attached**		Purchase Price*	5A	\$				
or B. Date of conversion:		Actual cost of conversion	5B	\$				
6. Credit factor. If new purchase, enter 0.35	(35%). If conversion of previously	registered vehicle, enter .5	60 (50%)	)	6	0.	-	
7. Potential Credit – Multiply the price (line 5	5A) or the actual cost of conversio	n (line 5B) by the value on I	ine 6		7	\$		
<ol> <li>Maximum Allowable Credit – If the Gros enter \$25,000.</li> </ol>					8	\$		
<ol> <li>Available Alternative-Fuel Motor Vehicle 8 (Maximum Allowable Credit). Also, enter</li> </ol>					9	\$		
Payment for the vehicle entered on lir on/or before April 14, 2013 for vehicle			pril 14, :	2013 (Final paymer	nt inclu	des arrangeme	ents/acceptance	for financing
Purchaser of the vehicle has taken po	ssession of the vehicle after Janu	ary 1, 2011 and on or befor	e April 1	14, 2013 for vehicle	fuel ty	pe other than A	A, B, and C listed	l above.

add of the vehicle has taken possession of the vehicle antered as line 1 through December 21 of surplaced user

Person claiming the credit on line 9 maintained ownership of the vehicle entered on line 1 through December 31 of purchased year. By checking these boxes and signing the tax return, purchaser certifies this information to be true.

\* **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.

# 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
<ol> <li>Potential Credit – Multiply the actual Total Cost of the Qualified Alternative-Fuel Vehicle Home Refueling by the value on line 4.</li> </ol>			5	\$
6. Maximum Allowable Credit – \$10,000			6	\$ 10,000
<ol> <li>Available Qualified Alternative-Fuel Vehicle Home Refueling Infrastructure Credit – Enter the smaller of the (Potential Credit) and the value on line 6 (Maximum Allowable Credit). Also, enter the value on Part A, line</li> </ol>	ne value e 2	e on line 5	7	\$

#### Part D Qualified Alternative-Fuel Vehicle Refueling Infrastructure Tax Credit

1. Location of Qualified Alternative-Fuel Vehicle Refueling Infrastructure		
2. Total Cost directly associated with the construction or purchase of the Qualified Alternative-Fuel Vehicle Refueling Infrastructure	2	\$
<ol> <li>Accessibility – If the Qualified Alternative-Fuel Vehicle Refueling Infrastructure is generally available for public use enter 1.25, otherwise enter 1.00.</li> </ol>	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
<ol> <li>Potential Credit – Multiply the Actual Total Cost of the Qualified Alternative-Fuel Vehicle Refueling Infrastructure (from line 2) by the value on line 4</li> </ol>	. 5	\$
6. Maximum Allowable Credit – Determine this amount by following instructions below.	6	\$
<ul> <li>(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.</li> <li>(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.</li> <li>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.</li> </ul>		
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 EAlternative-Fuel Motor Vehicle Tax Credit and Qualified Alternative-Fuel Vehicle Refueling<br/>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
		\$
		\$
		\$
		\$
		\$
		\$
		\$
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Taxpayer Name		ID Number	

Part F Unused Alternative-Fuel Tax Credit Allocation to Owners

Owner Name	Owner EIN/SSN	Owner %	Credit Allocated
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
	 Total	Allocated Credi	t \$