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

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

Person to contact concerning this return Telephone Number

Signature of Preparer other than Taxpayer Address Date

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:
   - 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…
### Part A –Continued

7. Personal Income Tax liability (from line 10 of Form IT-140). ................................................................. 7 $
8. Alternative-Fuel Tax Credit for application against Personal Income Tax (Enter the smaller of the amount on line 6 and the amount on line 7 here and on the Tax Credit Recap Schedule). ................................................................. 8 $
9. Available Alternative-Fuel Tax Credit after application against Personal Income Tax (subtract line 8 from line 6). ................................................................. 9 $
10. Corporation Net Income Tax liability (from line 16 of Form CNF-120). ................................................................. 10 $
11. Alternative-Fuel Tax Credit for application against the Corporation Net Income Tax (Enter the smaller of the amount on line 9 and the amount on line 10 here and on the Tax Credit Recap Schedule [CNF-120TC]). ................................................................. 11 $
12. Available Alternative-Fuel Tax Credit after application against Corporation Net Income Tax (Subtract line 11 from line 9). ................................................................. 12 $
13. Alternative-Fuel Tax Credit to be allocated. If the Taxpayer is a Pass-Through entity and any of the amount on line 12 is to be allocated to the owners of the Pass-Through Entity, complete Part F and enter the total amount of credit to be allocated here. ................................................................. 13 $
14. Unused, unallocated Alternative-Fuel Tax Credit for carry forward to subsequent years. Subtract the amount on line 13 from the amount on line 12. ................................................................................................................................. 14 $

### 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.

1. Alternative-Fuel Motor Vehicle (Enter the Vehicle Identification Number [VIN]). ................................................................. 1
2. Alternative-Fuel Type (Check predominant Type):
   - A. Compressed Natural Gas
   - B. Liquefied Natural Gas
   - C. Liquefied Petroleum Gas
   - D. Hydrogen
   - E. Electricity
   - F. Methanol
   - G. Ethanol
   - H. Other alcohols

   ***OPTIONS D, E, F, G, AND H ARE NOT AVAILABLE FOR VEHICLES PURCHASED ON OR AFTER APRIL 15, 2013.***

3. West Virginia Division of Motor Vehicles Registration Number. ................................................................. 3
5. New Purchase or conversion:
   - A. Date of new purchase: **Bill of sale must be attached**
   - B. Date of conversion: Actual cost of conversion
   - Purchase Price* ............ 5A $
   - Actual cost of conversion 5B $
6. Credit factor. If new purchase, enter 0.35 (35%). If conversion of previously registered vehicle, enter .50 (50%). ................................................................. 6.0.
7. Potential Credit – Multiply the price (line 5A) or the actual cost of conversion (line 5B) by the value on line 6. ................................................................. 7 $
8. Maximum Allowable Credit – If the Gross Vehicle Weight (from line 4) is less than 26,000 pounds, enter $7,500. Otherwise, enter $25,000. ................................................................. 8 $
9. Available Alternative-Fuel Motor Vehicle Credit – Enter the smaller of the value on line 7 (Potential Credit) and the value on line 8 (Maximum Allowable Credit). Also, enter this value on Part A, line 1. ................................................................. 9 $

* Payment for the vehicle entered on line 1 has been made after January 1, 2011 and on or before April 14, 2013 (Final payment includes arrangements/acceptance for financing on/or before April 14, 2013 for vehicle fuel type other than A, B, and C listed above).

* Purchaser of the vehicle has taken possession of the vehicle after January 1, 2011 and on or before April 14, 2013 for vehicle fuel type other than A, B, and C listed above.

* 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.
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.
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

<table>
<thead>
<tr>
<th>Pass-Through Entity Name</th>
<th>Pass-Through Entity Employer Identification Number (EIN)</th>
<th>Amount of Credit Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Total $
## Part F | Unused Alternative-Fuel Tax Credit Allocation to Owners

<table>
<thead>
<tr>
<th>Owner Name</th>
<th>Owner EIN/SSN</th>
<th>Owner %</th>
<th>Credit Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Allocated Credit $**