

Utah State Tax Commission  
**Clean Fuel Vehicle Tax Credit**

**Do not send this form with the return. Keep this form and all related documents with your records.**

Utah law allows a nonrefundable credit against individual, corporation, or fiduciary tax for the purchase or conversion of a vehicle that uses cleaner burning fuels. Complete a separate form for each qualified vehicle. The credit may only be taken once per vehicle and must be certified and claimed in the taxable year in which purchased or converted. If the credit exceeds the tax liability for the year, the excess credit may be carried forward for up to five taxable years. Partnerships, S corporations and fiduciaries pass this credit through to their partners, shareholders and beneficiaries. See additional instructions on reverse side.

**Part 1 Taxpayer Information** - to be completed by the taxpayer

Taxpayer's name	Telephone number	Last four numbers of SSN or EIN
Address	City, state and Zip code	
Vehicle Identification Number		

Indicate the following:

1. The vehicle is fueled by:     Propane     Natural gas     Electricity     Hybrid
2. This credit is for:     New qualified electric or hybrid vehicle     OEM natural gas vehicle     Equipment to convert vehicle     Equipment to convert special mobile engine

**Part 2 Clean Fuel Vehicle Credit Calculation**

Complete applicable column - see instructions for details)	Column A Qualified electric or hybrid vehicle	Column B OEM natural gas vehicle	Column C Equipment to convert vehicle	Column D Equipment to convert special mobile engine
1. New qualified electric or hybrid vehicle .....	\$ 605			
2. Vehicle purchase price or cost of conversion equipment .....				
3. Applicable percentage .....		35%	50%	50%
4. Multiply line 2 by percentage on line 3 .....				
5. Amount of any clean fuel grant received .....				
6. Subtract line 5 from line 4 .....				
7. Maximum credit allowed .....		\$2,500	\$2,500	\$1,000
8. Enter the lesser of line 6 or line 7 .....				
9. Clean fuel vehicle tax credit - enter the sum of line 1 and the amounts on line 8, columns B through D				

**Part 3 Calculation of Any Carryover of Excess Credit to Subsequent Years**

Carryovers do not need to be recertified.	Column A Carryover year	Column B Credit claimed in carryover year	Column C Subtract current year Col. B from previous year Col. C
10. Carryover from original year (subtract credit claimed from total of line 9 above) .....			
11. First carryover year .....			
12. Second carryover year .....			
13. Third carryover year .....			
14. Fourth carryover year .....			
15. Fifth carryover year .....			No further carryover

**Part 4 Certification of Clean Fuel Vehicle Tax Credit**

I certify under penalty of perjury and subject to the provisions of Utah Code Section 76-8-504 ("written false statement") that the vehicle or special equipment listed above meets all of the requirements of Utah Code Section 59-7-605 or Section 59-10-1009.	DEQ stamp of approval (required)
Taxpayer's signature	Date
X	

**OBTAINING APPROVAL:** Sign the certification statement in Part 4 above and then email this form with all required documents to [cleanfueltaxcredit@utah.gov](mailto:cleanfueltaxcredit@utah.gov); or fax to **801-536-0085**; or mail to the Utah Division of Air Quality, PO Box 144820, Salt Lake City, UT 84114-4820; or deliver to the Utah Division of Air Quality, 195 North 1950 West, Salt Lake City, Utah. Please allow four to six weeks for processing time. For more information go to [cleanfuels.utah.gov/taxcredits/taxcreditsintro.htm](http://cleanfuels.utah.gov/taxcredits/taxcreditsintro.htm), or call the Tax Commission at 801-297-2200 or 1-800-662-4335 if outside the Salt Lake area.

**NOTE: The credit code is "05" for all returns.** See the specific return instructions for the line number on which to claim the credit.

## Instructions for the Clean Fuel Vehicle Tax Credit - TC-40V

Taxpayers may claim a nonrefundable tax credit against Utah individual income tax, corporate franchise tax or fiduciary tax. (See Utah Code sections 59-7-605 and 59-10-1009)

The credit may only be taken once per vehicle. It must be certified and claimed in the taxable year in which the item is purchased or converted.

### Column A - New Qualified Electric or Hybrid Vehicle Not Fueled By Natural Gas

A qualified vehicle is an original purchase, registered and titled for the first time in Utah, and having less than 7,500 miles. The vehicle must be certified by the Utah Department of Environmental Quality and meet both of the following requirements:

1. Is fueled by electric or a combination of electricity and diesel fuel, gasoline, a mixture of gasoline and ethanol, or propane, and
2. Air quality standards which are equal to or cleaner than the standards established in (i) bin 2 in Table S04-1, of 40 C.F.R. 86.1811-04(c)(6); or for a new qualified plug-in electric drive motor vehicle, as defined in Section 30D, Internal Revenue Code, bin 4 in Table S04-1, of 40 C.F.R. 86.1811-04(c)(6).

The credit amount is \$605.

### Column B - OEM Vehicle Fueled by Natural Gas

A qualified vehicle is one fueled by natural gas, and is registered in Utah.

The credit is the lesser of 35% of the purchase price of the vehicle less any clean fuel grant received, or \$2,500.

### Column C - Equipment to Convert Vehicle to Run on Propane, Natural Gas, Electricity, or Other Approved Fuel

A qualified vehicle must be registered in Utah and meet one of the following conditions:

1. It converts the engine to be fueled by propane, natural gas, or electricity;
2. It converts the engine to be fueled by another fuel determined by the Air Quality Board to be as effective as the above listed fuels, or
3. It converts the vehicle to meet the clean-fuel vehicle standards in the federal Clean Air Act.

The credit is the lesser of 50% of the cost of the conversion equipment less any clean fuel grant received, or \$2,500.

### Column D - Equipment to Convert Special Mobile Engine to Operate on Propane, Natural Gas, Electricity, or Other Approved Fuel

A qualified vehicle must meet one of the following conditions:

1. It converts the engine to be fueled by propane, natural gas, or electricity;
2. It converts the engine to be fueled by another fuel determined by the Air Quality Board to be as effective as the above listed fuels, or
3. It converts the engine to be substantially more effective in reducing air pollution than the fuel for which the engine was originally designed.

The credit is the lesser of 50% of the cost of the conversion equipment less any clean fuel grant received, or \$1,000.

### Procedures

1. If you have purchased a qualifying vehicle or converted a vehicle or special mobile equipment engine, submit the required documentation with a completed form TC-40V to the Utah Division of Air Quality. Information for obtaining clean fuel vehicle certification is located in the Utah Administrative Code at [www.rules.utah.gov/publicat/code/r307/r307-121.htm](http://www.rules.utah.gov/publicat/code/r307/r307-121.htm).

**R307-121-3:** Demonstration of Eligibility for OEM Natural Gas Vehicles

**R307-121-4:** Demonstration of Eligibility for Qualifying Electric or Hybrid Vehicles

**R307-121-5:** Demonstration of Eligibility for Motor Vehicles Converted to a Clean Fuel

**R307-121-6:** Demonstration of Eligibility for Special Mobile Equipment Converted to Clean Fuels

2. The taxpayer must receive certification from the Utah Division of Air Quality. The credit is not valid unless both the taxpayer signature and certification stamp are present. The TC-40V does not need to be completed or signed before the end of the year. However, you do have to claim the credit in the taxable year that you purchased or converted the vehicle.
3. Complete the calculation of the credit in Part A. Carryover credits may be recorded on lines 10 through 15. Carryover credits do not need to be recertified by the Utah Division of Air Quality.
4. Refer to the return instructions to determine the line number on which to record this credit. **The credit code is "05" for all returns.**
5. Do not send this form with your return. Keep this form and all related documents with your records.