

State of Oklahoma

CREDIT FOR INVESTMENT IN CLEAN-BURNING  
MOTOR VEHICLE FUEL PROPERTY



FORM **567-A** 2014

Name as Shown on Return	Social Security Number or Federal Employer Identification Number
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Indicate the qualified clean-burning fuel property for which you are claiming a credit.

Compressed Natural Gas       Liquefied Natural Gas       Liquefied Petroleum Gas

**GENERAL INFORMATION**

A credit is allowed for investments in qualified clean-burning motor vehicle fuel property.

- Use Part 1 to compute the credit for the purchase or conversion of a qualified motor vehicle. The credit from Section A is carried to Form 511CR, line 3a.
- Use Part 2 to compute the credit for property directly related to the delivery of a qualified fuel into the fuel tank of a motor vehicle and the storage of such fuel or for a public access recharging system for vehicles propelled by electricity.
- Use Part 3 to compute the credit for a natural gas refueling station in a private residence.
- Use Part 4 to determine the total credit from Part 1, Section B; Part 2 and Part 3 to carry to Form 511CR, line 3b.

**PART 1 - CREDIT FOR PURCHASE OR CONVERSION OF A QUALIFIED MOTOR VEHICLE**

A credit equal to 50%, 45% on or after August 22, 2014, of the cost of the qualified clean-burning motor vehicle fuel property is allowed. For purposes of this credit "qualified clean-burning motor vehicle fuel property" means:

- Equipment installed to modify a motor vehicle which is propelled by gasoline or diesel fuel so the vehicle may be propelled by compressed natural gas, liquefied natural gas or liquefied petroleum gas. The equipment must be new, not previously used to modify or retrofit any vehicle propelled by gasoline or diesel fuel, and be installed by an alternative fuels equipment technician who is certified in accordance with the Alternative Fuels Technician Certification Act. The equipment must either meet all Federal Motor Vehicle Safety Standards set forth in 49 CFR 571, or for any commercial motor vehicle (CMV), follow the Federal Motor Carrier Safety Regulations or Oklahoma Intrastate Motor Carrier Regulations.
- A motor vehicle originally equipped so the vehicle may be propelled by compressed natural gas, liquefied natural gas or liquefied petroleum gas, but only to the extent of the portion of the basis of such motor vehicle which is attributable to the storage of such fuel, the delivery to the engine of such motor vehicle of such fuel, and the exhaust of gases from combustion of such fuel.

If the above credit has not been claimed by any prior owner and the vehicle is purchased with qualified clean-burning motor vehicle fuel property installed by the manufacturer of such motor vehicle and you are unable or elect not to determine the exact basis which is attributable to such property you may claim a credit equal to the lesser of 10% of the cost of the motor vehicle or \$1,500.

If the credit is being claimed for more than one vehicle, complete a separate Form 567-A for each vehicle. Combine the amounts from Part 1, Section A, line 3 of all Forms 567-A and enter the total on Form 511CR, line 3a. Combine the amounts from Part 1, Section B, line 5 of all Forms 567-A and enter the total on only one Form 567-A, Part 4, line 1.

Make: \_\_\_\_\_ Model: \_\_\_\_\_

Vehicle Identification Number (VIN): \_\_\_\_\_

Tag Number: \_\_\_\_\_ Date the vehicle was placed in service: \_\_\_\_\_



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**PART 1 - CREDIT FOR PURCHASE OR CONVERSION OF A QUALIFIED MOTOR VEHICLE (CONTINUED)**

Complete **Section A** to compute the credit based on the cost of the qualified clean-burning motor vehicle fuel property. **Provide documentation to substantiate the cost entered on line 1. If your vehicle was originally equipped to be propelled by a clean-burning motor fuel, provide detail for how the portion of the basis on which the credit is based was determined.**

**OR**

Complete **Section B** if the vehicle is purchased with qualified clean-burning motor vehicle fuel property installed by the manufacturer of such motor vehicle and you are unable or elect not to determine the exact basis which is attributable to such property. **If your vehicle is not tagged in Oklahoma, provide a copy of the invoice or other documentation showing the purchase price of the vehicle.**

**SECTION A**

1. Enter the cost of the qualified clean-burning motor vehicle property .....	\$
2. Rate - 50% for costs incurred before August 22, 2014 or 45% for costs incurred on or after August 22, 2014.....	_____ %
3. <b>Total</b> - Multiply line 1 by line 2 (Enter here and on Form 511CR, line 3a) ..... Any credit allowed but not used will have a five-year carryover provision.	\$

**OR**

**SECTION B**

1. Enter the cost of the motor vehicle .....	\$
2. Rate .....	10%
3. Multiply line 1 by line 2.....	\$
4. Limitation.....	\$ 1,500
5. <b>Total</b> - Enter the lesser of line 3 or line 4 (Enter here and on Part 4, line 1) .....	\$

**PART 2 - CREDIT FOR PROPERTY DIRECTLY RELATED TO THE DELIVERY OF A QUALIFIED FUEL INTO THE FUEL TANK OF A MOTOR VEHICLE AND THE STORAGE OF SUCH FUEL OR FOR A PUBLIC ACCESS RECHARGING SYSTEM FOR VEHICLES PROPELLED BY ELECTRICITY**

A per-location credit of 75% of the cost of the qualified clean-burning motor vehicle fuel property is allowed. For purposes of this credit "qualified clean-burning motor vehicle fuel property" means property, not including a building and its structural components, which is:

- directly related to the delivery of compressed natural gas, liquefied natural gas or liquefied petroleum gas, for commercial purposes or for a fee or charge, into the fuel tank of a motor vehicle propelled by such fuel including compression equipment and storage tanks for such fuel at the point where such fuel is so delivered but only if such property is not used to deliver such fuel into any other type of storage tank or receptacle and such fuel is not used for any purpose other than to propel a motor vehicle, or
- a metered-for-fee, public access recharging system for motor vehicles propelled in whole or in part by electricity.

The property must be new, and must not have been previously installed or used to refuel vehicles powered by compressed natural gas, liquefied natural gas or liquefied petroleum gas, hydrogen or electricity.

**Provide documentation to substantiate the cost entered on line 1.**

1. Enter the cost of the qualified clean-burning motor vehicle fuel property .....	\$
2. Rate .....	75%
3. <b>Total</b> - Multiply line 1 by line 2 (Enter here and on Part 4, line 2) .....	\$



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**PART 3 - CREDIT FOR A NATURAL GAS REFUELING STATION IN A PRIVATE RESIDENCE**

A per-location credit equal to the lesser of \$2,500 or 50% of the cost of property which is directly related to the compression and delivery of natural gas from a private home or residence, for noncommercial purposes, into the fuel tank of a motor vehicle propelled by compressed natural gas is allowed. The property must be new and must not have been previously installed or used to refuel vehicles powered by natural gas.

If the credit is being claimed for more than one location, complete a separate Form 567-A for each location. But fill in the "Part 4" on only one Form 567-A. The figures in Part 4 should be the combined totals for all credits reported on your Forms 567-A.

**Provide documentation to substantiate the cost entered on line 1.**

1. Enter the cost of the qualified clean-burning motor vehicle fuel property .....	\$	
2. Rate .....	50%	50%
3. Multiply line 1 by line 2 .....	\$	
4. Limitation.....	\$2,500	\$2,500
5. <b>Total</b> - Enter the lesser of line 3 or line 4 (Enter here and on Part 4, line 3) .....	\$	

**PART 4 - TOTAL CREDIT AVAILABLE FROM PART 1, SECTION B; PART 2 AND PART 3**

If you completed multiple Forms 567-A; enter the total from all such forms on the applicable line.

1. Credit from Part 1, Section B, line 5.....	\$	
2. Credit from Part 2, line 3 .....	\$	
3. Credit from Part 3, line 5 .....	\$	
4. <b>Total - Credit for Investment in Clean-Burning Motor Vehicle Fuel Property</b> .....	\$	

(Add lines 1, 2 and 3; enter here and on Form 511CR, line 3b)  
 Any credit allowed but not used will have a five-year carryover provision.

**General Information and Definitions**

68 OKLAHOMA STATUTES (OS) SEC. 2357.22 AND RULE 710:50-15-81

The term "motor vehicle", for purposes of the clean-burning motor fuel property credit, does include forklifts and other similar self-propelled vehicles. "Vehicle" does not mean conveyor belts or other similar items.

An entity that converts property to qualified clean-burning motor vehicle property may lease such property and retain the right to claim the credit.

Only conversions to those fuels listed on this form as "qualified clean-burning fuel" qualify for this credit. The conversion of a vehicle to be propelled by any other fuel, such as to ethanol or E-85, does not qualify.

Property on which the credit has previously been claimed is ineligible for the credit.

Married persons who file separate returns for a taxable year in which they could have filed a joint return may each claim only 1/2 of the tax credit that would have been allowed for a joint return.

"Motor vehicle" means a motor vehicle originally designed by the manufacturer to operate lawfully and principally on streets and highways.

The five year carryover provision for any credit allowed but not used is for credits established in tax year 2010 and thereafter.

**Notice**

Tax credits transferred or allocated must be reported on Oklahoma Tax Commission (OTC) Form 569. Failure to file Form 569 will result in the affected credits being denied by the OTC pursuant to 68 OS Sec. 2357.1A-2.