

State of Oklahoma Credit for Investment in Clean-Burning Motor Vehicle Fuel Property

FORM **567-A** 2023

Name as Shown on Return

Social Security Number or Federal Employer Identification Number

Indicate the qualified clean-burning fuel property for which you are claiming a credit.

- Compressed Natural Gas Hydrogen Fuel Cell
- 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 511-CR, 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 511-CR, line 3b.

Part 1 - Credit for Purchase or Conversion of a Qualified Motor Vehicle

A credit for the purchase or conversion of qualified clean-burning motor vehicle fuel property is allowed. The amount of the credit is based upon the gross vehicle weight of the qualified vehicle:

- For vehicles less than or equal to 6,000 pounds, the credit is \$5,500;
- For vehicles 6,001 to 10,000 pounds, the credit is \$9,000;
- For vehicles 10,001 to 26,500 pounds, the credit is \$26,000; and
- For vehicles equal to or greater than 26,501 pounds, the credit is \$100,000.

For purposes of this credit "qualified clean-burning motor vehicle fuel property" means:

- Equipment installed to modify a motor vehicle that 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 that 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.
- A motor vehicle originally equipped so the vehicle may be propelled by a hydrogen fuel cell electric fueling system, effective for property placed in service on or after July 1, 2023.

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 2 of all Forms 567-A and enter the total on Form 511-CR, 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 claim the credit based upon the gross vehicle weight of the qualified vehicle.

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 gross vehicle weight of the qualified vehicle	
2. Enter the credit amount based upon the gross vehicle weight of the qualified vehicle	\$
a. For vehicles less than or equal to 6,000 pounds, the credit is \$5,500;	
b. For vehicles 6,001 to 10,000 pounds, the credit is \$9,000;	
c. For vehicles 10,001 to 26,500 pounds, the credit is \$26,000; and	
d. For vehicles equal to or greater than 26,501 pounds, the credit is \$100,000.	

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. Total - 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 45% 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, that is:

- Directly related to the delivery of compressed natural gas, liquefied natural gas, liquefied petroleum gas or hydrogen, 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	45%
3. Total - 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%
3. Multiply line 1 by line 2	\$
4. Limitation.....	\$2,500
5. Total - 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. Total - Credit for Investment in Clean-Burning Motor Vehicle Fuel Property	\$

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

General Information and Definitions
68 OS Sec. 2357.22 and Rule 710:50-15-81

"Motor vehicle" means a motor vehicle originally designed by the manufacturer to operate lawfully and principally on streets and highways. For the purposes of the clean-burning motor fuel property credit, the term "motor vehicle" 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.

There is a five year carryover provision for any credit allowed but not used.

NOTE: The credit has an overall cap of \$30 million (\$10 million per fuel source). For tax year 2023, the full amount of the statutory credit is available. 68 OS Sec. 2357.22.

Notice

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