



Instructions for Form CT-236

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

For costs incurred on or after January 1, 2011

General information

You may be eligible for this credit if you or your business is a company that provides taxicab or livery service and you:

- purchased a new vehicle that is initially manufactured to be accessible that has no comparable make and model that does not include the equipment necessary to provide accessibility; **or**
- incurred incremental cost associated with the upgrading of a motor vehicle to an accessible vehicle.

If you are claiming a credit carryover for purchases or costs incurred **before** January 1, 2011, use Form CT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*.

Credit calculation

- You cannot claim a credit amount exceeding \$15,000 per electric vehicle or \$10,000 for any other motor vehicle; you may only claim the credit once per vehicle.
- You cannot request a refund for any unused portion of this credit; however, you may carry it forward to future tax years indefinitely.
- You **cannot** reduce your tax to less than the fixed dollar minimum tax or apply it against the metropolitan transportation business tax (MTA surcharge).

Definitions

Vehicle accessible to persons with disabilities means a motor vehicle, less than 22 feet in length, that complies with:

- federal regulations issued per the Americans with Disabilities Act applicable to vans under 22 feet in length by the federal Department of Transportation, Code of Federal Regulations (CFR), title 49, parts 37 and 38; and
- Federal Motor Vehicle Safety Standards, CFR, title 49, part 571.

Taxicab means every motor vehicle, other than a bus, used in the business of transporting passengers for compensation and operated in that business under a license or permit issued by a local authority. However, it does not mean vehicles that are rented or leased without a driver.

Livery means every motor vehicle, other than a taxicab or a bus, used in the business of transporting passengers for compensation. However, it does not mean vehicles that are rented or leased without a driver.

Motor vehicle means every vehicle that is operated or driven on a public highway and is propelled by any power other than muscular power, **except** for an electrically driven mobility assistance device operated or driven by a person with a disability, a vehicle that runs only on rails or tracks, snowmobiles, all-terrain vehicles (ATV), bicycles with electric assist, and electric scooters.

Bus means every motor vehicle having a seating capacity of 15 or more passengers in addition to the driver and used for the transportation of persons.

Local authority means every county, municipal or other local board, body or officer, county park commission, parkway authority, bridge authority, bridge and tunnel authority, the Office

of Parks and Recreation, the New York State Thruway Authority, or similar body or person having authority to enact laws or regulations relating to traffic under the constitution and laws of this state.

Providing a taxicab or livery service means the operation of a taxicab or livery in New York State in accordance with required licenses, permits, or registrations issued by a local authority and the New York State Department of Motor Vehicles.

Incremental cost means the expenses specifically associated with upgrading a motor vehicle, including the equipment and installation costs, necessary to convert it to an accessible vehicle.

Incremental cost also includes the costs associated with the purchase price of a vehicle accessible to persons with disabilities greater than the purchase price of a motor vehicle that is the same make and model except for the equipment necessary to convert it to an accessible vehicle.

Electric vehicle means a motor vehicle that:

- was manufactured for use primarily on public streets, roads, and highways;
- the powertrain has not been modified from the original manufacturer specifications;
- has a maximum speed capability of at least fifty-five miles per hour; **and**
- is propelled, at least in part, by electric motor and associated power electronics which provide acceleration torque to the drive wheels sometime during normal vehicle operation, and that draws electricity from a hydrogen fuel cell or from a battery that has a capacity of not less than four kilowatt hours and is capable of being recharged from an external source of electricity.

Line instructions

If more than one of the following applies to you, complete **all** appropriate schedules on **one** Form CT-236.

Corporate partners: Complete Part 3. Enter your share of the credit passed to you from a partnership on lines 4 and 15 and mark an **X** in the line A box.

New York S corporations: Calculate the credit even though the credit is passed through to your shareholders to use against their personal income tax liabilities. Complete Part 1, lines 1 through 5, and, if applicable, line A, and Part 3. Include the line 5 amount on Form CT-34-SH, *New York S Corporation Shareholders' Information Schedule*.

Combined filers: If you are filing as a member of a combined group, you are allowed to claim this credit, which is calculated on a separate basis, but applied against the combined tax.

Additional forms: If you have more entries than will fit on the lines provided in Part 1, Schedules A and B, or Part 3, submit additional Forms CT-236, completing only the necessary parts. Include your name and taxpayer identification number on each form. On the indicated line of the first form CT-236, include the totals from all additional Forms CT-236. Place the extra forms behind the first Form CT-236 and submit them with your return.

Part 1: Calculation of credit

Enter the information relating to the purchase or incremental cost incurred during the tax year. If you purchased a new vehicle initially manufactured to be accessible, use Schedule A. If you incurred costs to upgrade a motor vehicle to be accessible, use Schedule B. If needed, see *Additional forms*.

Schedule B: Upgrade of motor vehicle

Column C: Enter the incremental cost to upgrade a motor vehicle to be accessible.

Part 2: Calculation of credit used and carried forward

Line 8: Enter the amount from Form CT-3 or CT-3-A, Part 2, line 2, **plus** any net recaptured tax credits.

Line 9: If you are claiming more than one tax credit for this year, enter the total amount of credits you claimed before applying this credit; otherwise enter **0**. You must apply tax credits in a specific order.

Article 9-A filers: For the correct order of credits, see Form CT-600-I, *Instructions for Form CT-600, Ordering of Corporation Tax Credits*.

If you are filing as a member of a combined group, include the total amount of all tax credits you **and** other members of the combined group are claiming—including the credit for taxicabs and livery service vehicles accessible to persons with disabilities—that you want to apply before you apply this credit.

Line 11: Enter your fixed dollar minimum tax from Form CT-3 or the designated agent's fixed dollar minimum tax from Form CT-3-A.

Part 3: Partnership information

If you were a partner in a partnership and received a share of the credit for taxicabs and livery service vehicles accessible to persons with disabilities from that entity, complete Part 3 and mark an **X** in the box at line A. Enter the name, employer identification number, and the credit amount passed through to you from the partnership. If needed, see *Additional forms*.
