



# CT-239

Staple forms here

New York State Department of Taxation and Finance

## Claim for Handicapped-Accessible Taxicabs and Livery Service Vehicles Credit

Tax Law — Section 210.40

All filers must enter tax period:

beginning [ ] ending [ ]

Name [ ] Employer identification number (EIN) [ ]

File this form with Form CT-3, CT-3-A, or CT-3-S

### Part 1 — Computation of credit (see instructions)

#### Schedule A — Purchase of handicapped-accessible vehicle (use a separate line for each vehicle; attach additional sheets if necessary)

A Vehicle identification number (VIN) of handicapped-accessible vehicle	B Date incremental costs incurred (mm-dd-yy)	C Total purchase price of handicapped-accessible vehicle	D Purchase price of same make and model vehicle (see instructions)	E Incremental cost (column C - column D)	F Enter the lesser of column E or \$10,000

Total Schedule A, column F amounts from additional sheet(s), if any.....

1 Total of all column F amounts above ..... 1.

#### Schedule B — Conversion of existing motor vehicle (use a separate line for each vehicle; attach additional sheets if necessary)

A VIN of handicapped-accessible vehicle	B Date incremental costs incurred (mm-dd-yy)	C Incremental cost	D Enter the lesser of column C or \$10,000

Total Schedule B, column D amounts from additional sheet(s), if any.....

2 Total of all Schedule B, column D amounts above ..... 2.

#### Schedule C — Computation of available credit for the current tax year

3 Credit computed for the current tax year (add lines 1 and 2) .....	3.
4 Credit amount from partnership(s) (see instructions) .....	4.
5 Total credit computed for the current tax year (add lines 3 and 4) .....	5.
6 Unused credit from the preceding tax year .....	6.
7 Total available credit for the current tax year (add lines 5 and 6) .....	7.

### Part 2 — Computation of credit used and carried forward (see instructions; New York S corporations do not complete this part)

8 Tax due before credits (from Form CT-3, line 78, or Form CT-3-A, line 77) .....	8.
9 Tax credits claimed before the handicapped-accessible taxicabs and livery service vehicles credit (see instructions) .....	9.
10 Net tax (subtract line 9 from line 8) .....	10.
11 Credit to be used for the current tax year (enter the lesser of line 7 or line 10 here and on your franchise tax return) .....	11.
12 Credit to be carried forward (subtract line 11 from line 7) .....	12.

### Part 3 — Partnership information (see instructions)

Name of partnership	Partnership's EIN	Credit amount allocated

Total from attachment(s).....

13 Total credit amount allocated from partnership (enter here and on line 4)..... 13.

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