



Claim for Handicapped-Accessible Taxicabs And Livery Service Vehicles Credit

IT-239

Tax Law — Article 22, Section 606(o)

Fiscal-year filers enter tax period:

beginning ending

Name(s) as shown on your return

Identifying number as shown on return

Attach this form to Form IT-201, IT-203, IT-204, or IT-205 (see instructions, Form IT-239-I, for assistance)

Part 1 — Individual (including sole proprietor), partnership, and estate or trust

Schedule A — Purchase of handicapped-accessible vehicle – Use a separate line for each vehicle (attach additional sheets if necessary; see instructions)

A Vehicle identification number (VIN) of handicapped-accessible vehicle	B Date incremental costs incurred (mm-dd-yyyy)	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

- 1 Total of column F amounts from additional sheet(s), if any 1. .
- 2 Total of all column F amounts (include any amount on line 1) 2. .

Schedule B — Conversion of existing motor vehicle – Use a separate line for each vehicle (attach additional sheets if necessary; see instructions)

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

- 3 Total of Schedule B, column D amounts from additional sheet(s), if any 3. .
- 4 Total of all Schedule B, column D amounts (include any amount on line 3)..... 4. .
- 5 Add lines 2 and 4 5. .

Fiduciary: Include the line 5 amount on the *Total* line of Part 4, column C

All others: Enter the line 5 amount on line 10

Part 2 — Partnership, New York S corporation, estate, and trust information

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for handicapped-accessible taxicabs and livery service vehicles from that entity, complete the following information for each partnership, S corporation, estate, or trust. For *Type* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete Parts 3 and 5, and, if applicable, Part 6.

Name	Type	Employer identification number
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

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Part 3 — Partner's, shareholder's, or beneficiary's share of credit

Partner	6	Enter your share of the credit from your partnership (see instructions)	6.		.	
S corporation shareholder	7	Enter your share of the credit from your S corporation (see instructions)	7.		.	
Beneficiary	8	Enter your share of the credit from the fiduciary's Form IT-239, Part 4, column C	8.		.	
	9	Total (add lines 6, 7, and 8)	9.		.	

Fiduciary: Include the line 9 amount on the *Total* line of Part 4, column C.
All others: Enter the line 9 amount on line 11.

Part 4 — Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total (fiduciaries, enter the amount from line 5 plus the amount from line 9)		
Fiduciary		

Part 5 — Computation of handicapped-accessible taxicabs and livery service vehicles credit

Individual (including sole proprietor) and partnership	10	Enter the amount from line 5	10.		.	
Partner, S corporation shareholder, and beneficiary	11	Enter the amount from line 9	11.		.	
Fiduciary	12	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	12.		.	
	13	Enter the available carryover of unused handicapped-accessible taxicabs and livery service vehicles credit from preceding period(s)	13.		.	
	14	Total credit (add lines 10 through 13)	14.		.	

Individual: Enter the line 14 amount and code **299** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.
Partnership: Enter the line 14 amount on Form IT-204, line 63.
Fiduciary: Include the line 14 amount on Form IT-205, line 10.

Part 6 — Application of credit and computation of carryover

(see the instructions to determine if you are required to complete this schedule)

15	Total credit (enter the amount from line 14)	15.		.	
16	Amount that you applied against your 2006 tax	16.		.	
17	Amount of credit available for carryover to 2007 (subtract line 16 from line 15)	17.		.	

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