



CT-239

Staple forms here

New York State Department of Taxation and Finance

Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons With Disabilities

All filers must enter tax period:

Tax Law — Section 210.40

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 vehicle accessible to persons with disabilities (use a separate line for each vehicle; attach additional sheets if necessary)

Table with 6 columns: A (VIN), B (Date incremental costs), C (Total purchase price), D (Purchase price of same make and model), E (Incremental cost), 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..... 1.

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

Table with 4 columns: A (VIN), B (Date incremental costs), 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..... 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) (from line 13)..... 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 or Form CT-3-A)..... 8.
9 Tax credits claimed before the credit for taxicabs and livery service vehicles accessible to persons with disabilities (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)

Table with 3 columns: 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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