



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

# IT-239

Tax Law — Article 22, Section 606(oo)

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 vehicle accessible to persons with disabilities — Use a separate line for each vehicle (attach additional sheets if necessary; see instructions)

A	B	C	D	E	F
Vehicle identification number (VIN) of vehicle accessible to persons with disabilities	Date incremental costs incurred (mm-dd-yyyy)	Total purchase price of vehicle accessible to persons with disabilities	Purchase price of same make and model vehicle (see instructions)	Incremental cost (column C - column D)	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	B	C	D
VIN of vehicle accessible to persons with disabilities	Date incremental costs incurred (mm-dd-yyyy)	Incremental cost	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 taxicabs and livery service vehicles accessible to persons with disabilities 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"/>

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**Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit**

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

**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)**

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

**Part 5 – Computation of credit for taxicabs and livery service vehicles accessible to persons with disabilities**

<b>Individual</b> (including sole proprietor) and partnership	<b>10</b>	Enter the amount from line 5.....	<b>10.</b>		.	
<b>Partner, S corporation shareholder, and beneficiary</b>	<b>11</b>	Enter the amount from line 9.....	<b>11.</b>		.	
<b>Fiduciary</b>	<b>12</b>	Enter the amount from Part 4, <i>Fiduciary</i> line, column C .....	<b>12.</b>		.	
	<b>13</b>	Enter the carryover credit from your 2008 Form IT-239, line 17 .....	<b>13.</b>		.	
	<b>14</b>	<b>Total credit</b> (add lines 10 through 13).....	<b>14.</b>		.	

**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 and code **299** on Form IT-204, line 147.  
**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 must complete this part)

<b>15</b>	Total credit (enter the amount from line 14) .....	<b>15.</b>		.	
<b>16</b>	Amount that you applied against your 2009 tax .....	<b>16.</b>		.	
<b>17</b>	Amount of credit available for carryover to 2010 (subtract line 16 from line 15).....	<b>17.</b>		.	

