



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"/>
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

2991100094



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 credit for taxicabs and livery service vehicles accessible to persons with disabilities

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 carryover credit from last year’s Form IT-239, line 17	13.		.	
	14	Total credit (add lines 10 through 13).....	14.		.	

Partnership: Enter the line 14 amount and code **299** on Form IT-204, line 147.
All others: Complete Part 6.

Part 6 – Application of credit and computation of carryover

15	Total credit (enter the amount from line 14)	15.		.	
16	Enter tax due before credits (see instructions)	16.		.	
17	Credits applied against the tax before this credit (see instructions)	17.		.	
18	Net tax (subtract line 17 from line 16)	18.		.	
19	Amount that you applied against this year’s tax (see instructions)	19.		.	
20	Amount of credit available for carryover to next year (subtract line 19 from line 15; see instructions) ..	20.		.	

2992100094

